Federal Electronic Filing Instructions

Tax Year 2016

You are responsible for confirming the status of your electronically filed return. You can confirm the status of your return by going to http://efstatus.taxact.com. You will need to enter the primary social security number and last name on the return along with your ZIP code.

Self Select PIN: You do not need to mail any paper signature forms to the IRS. Your return has been successfully filed once you receive your acceptance from the IRS.

Balance Due:
A direct withdrawal of the balance due ($11,150) has been submitted to the IRS and should occur on February 21, 2017.

If you need assistance, contact us at efilesupport@taxact.com.

Form **1040** Department of the Treasury–Internal Revenue Service (99)
U.S. Individual Income Tax Return **2016**

OMB No. 1545-0074 | IRS Use Only–Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2016, 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	251,150.
8a	**Taxable** interest. Attach Schedule B if required			8a	2.
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	305.
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 32,277.	b Taxable amount	20b	27,435.
21	Other income. List type and amount See Attached			21	-101,023.
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	174,869.

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	174,869.

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

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	174,869.
39a	Check if: [X] You were born before January 2, 1952, [ ] Blind. [ ] Spouse was born before January 2, 1952, [ ] 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	13,850.
41	Subtract line 40 from line 38	41	161,019.
42	**Exemptions.** If line 38 is $155,650 or less, multiply $4,050 by the number on line 6d. Otherwise, see instructions	42	8,100.
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	152,919.
44	**Tax** (see instructions). Check if any from: a [ ] Form(s) 8814 b [ ] Form 4972 c [ ]	44	42,416.
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	42,416.
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	42,416.

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, $9,300

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 [X] Form 8959 b [ ] Form 8960 c [ ] Instructions; enter code(s)	62	10.
63	Add lines 56 through 62. This is your **total tax** ▶	63	42,426.

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	31,276.
65	2016 estimated tax payments and amount applied from 2015 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	31,276.

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 2017 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	11,150.
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 accurately list all amounts and sources of income I received during the tax year. 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 B
(Form 1040A or 1040)
(Rev. January 2017)
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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2016
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	2.
2	Add the amounts on line 1	2	2.
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	2.

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 2016, 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 2016, 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.

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2016

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	(75,788.)
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	-75,788.

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

UYA

Part III **Summary**

16	Combine lines 7 and 15 and enter the result	16	-75,788.
	● 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). **Don't** complete lines 21 and 22 below. ☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** 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.		

Capital Loss Carryover Worksheet

Keep for Your Records

Use this worksheet to figure your capital loss carryovers from 2016 to 2017 if Schedule D, line 21, is a loss and (a) that loss is a smaller loss than the loss on Schedule D, line 16, or (b) Form 1040, line 41, is less than zero. Otherwise, you do not have any carryovers.

1.	Enter the amount from Form 1040, line 41. If a loss, enclose the amount in parentheses			**1.**	161,019.
2.	Enter the loss from Schedule D, line 21, as a positive amount			**2.**	3,000.
3.	Combine lines 1 and 2. If zero or less, enter -0-			**3.**	164,019.
4.	Enter the smaller of line 2 or line 3			**4.**	3,000.
	If line 7 of Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.				
5.	Enter the loss from Schedule D, line 7, as a positive amount			**5.**	
6.	Enter any gain from Schedule D, line 15. If a loss, enter -0-	**6.**			
7.	Add lines 4 and 6			**7.**	3,000.
8.	**Short-term capital loss carryover to 2017.** Subtract line 7 from line 5. If zero or less, enter -0-			**8.**	
	If line 15 of Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.				
9.	Enter the loss from Schedule D, line 15, as a positive amount			**9.**	75,788.
10.	Enter any gain from Schedule D, line 7	**10.**			
11.	Subtract line 5 from line 4. If zero or less, enter -0-	**11.**	3,000.		
12.	Add lines 10 and 11			**12.**	3,000.
13.	**Long-term capital loss carryover to 2017.** Subtract line 12 from line 9. If zero or less, enter -0-			**13.**	72,788.

Form **2555**

Department of the Treasury
Internal Revenue Service

Foreign Earned Income

▶ **Attach to Form 1040. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040 if you enter an amount on lines 45 or 50.**
▶ **Information about Form 2555 and its separate instructions is at *www.irs.gov/form2555.***

OMB No. 1545-0074

2016

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. ▶ 2015

b If you didn't 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. ▶ Flordeliz, Macrohon, Philippines 10/20/2010

Next, complete either Part II or Part III. If an item doesn't apply, enter "NA." If you don't 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 aren't 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. Don't 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. **Don't** 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 ▶ 01/01/2016 through ▶ 12/31/2016

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 didn't 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." **Don't** 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 2016 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. **Don't** 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 2016, no matter when you performed the service.

2016 Foreign Earned Income			**Amount (in U.S. dollars)**
19 Total wages, salaries, bonuses, commissions, etc.		**19**	251,150.
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**	251,150.
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 **2016 foreign earned income** ▶		**26**	251,150.

Part V All Taxpayers

27	Enter the amount from line 26	27	251,150.

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 2016 tax year (see instructions) — 31: 0 days		
32	Multiply $44.28 by the number of days on line 31. If 366 is entered on line 31, enter $16,208.00 here	32	
33	Subtract line 32 from line 30. If the result is zero or less, don't 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 don't enter more than "1.000"	35	X
36	**Housing exclusion.** Multiply line 33 by line 35. Enter the result but don't 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	$101,300
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 2016 tax year (see the instructions for line 31). — 38: 365 days		
39	● If line 38 and the number of days in your 2016 tax year (usually 366) are the same, enter "1.000." ● Otherwise, divide line 38 by the number of days in your 2016 tax year and enter the result as a decimal (rounded to at least three places).	39	X .9973
40	Multiply line 37 by line 39	40	101,023.
41	Subtract line 36 from line 27	41	251,150.
42	**Foreign earned income exclusion.** Enter the **smaller** of line 40 or line 41. Also, complete Part VIII ▶	42	101,023.

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

43	Add lines 36 and 42	43	101,023.
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	101,023.

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 couldn't deduct all of your 2015 housing deduction because of the 2015 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 2015 (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

2016

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	251,150.		
2	Unreported tips from Form 4137, line 6	2			
3	Wages from Form 8919, line 6	3			
4	Add lines 1 through 3	4	251,150.		
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	1,150.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II			7	10.

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	251,150.		
11	Subtract line 10 from line 9. If zero or less, enter -0-	11			
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% (0.009). 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% (0.009). 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	10.

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	4,102.		
20	Enter the amount from line 1	20	251,150.		
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	3,642.		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages			22	460.
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	460.

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

UYA

Form **8960**

Department of the Treasury
Internal Revenue Service (99)

Net Investment Income Tax - Individuals, Estates, and Trusts

▶ Attach to your tax return.

▶ Information about Form 8960 and its separate instructions is at *www.irs.gov/form8960.*

OMB No. 1545-2227

2016

Attachment Sequence No. **72**

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

Your social security number or EIN: 478-52-1117

Part I Investment Income

☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)			1	2.
2	Ordinary dividends (see instructions)			2	
3	Annuities (see instructions)			3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a			
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b			
c	Combine lines 4a and 4b			4c	
5a	Net gain or loss from disposition of property (see instructions)	5a	-3,000.		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c			
d	Combine lines 5a through 5c			5d	-3,000.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)			6	
7	Other modifications to investment income (see instructions)			7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7			8	-2,998.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a			
b	State, local, and foreign income tax (see instructions)	9b			
c	Miscellaneous investment expenses (see instructions)	9c			
d	Add lines 9a, 9b, and 9c			9d	
10	Additional modifications (see instructions)			10	
11	Total deductions and modifications. Add lines 9d and 10			11	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13 - 17. Estates and trusts complete lines 18a - 21. If zero or less, enter -0-			12	
	Individuals:				
13	Modified adjusted gross income (see instructions)	13	275,892.		
14	Threshold based on filing status (see instructions)	14	250,000.		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	25,892.		
16	Enter the smaller of line 12 or line 15			16	
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). **Enter here and include on your tax return** (see instructions)			17	0.
	Estates and Trusts:				
18a	Net investment income (line 12 above)	18a			
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b			
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c			
19a	Adjusted gross income (see instructions)	19a			
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b			
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c			
20	Enter the smaller of line 18c or line 19c			20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). **Enter here and include on your tax return** (see instructions)			21	

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

2016

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**

7 If you are claiming a coverage exemption because your household income or gross income is below the filing threshold, check here . . . . . ☐

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

2016 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	-101,023.	
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 and excess contributions, 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	-101,023.	

Minnesota Income Tax Electronic Filing Instructions

These instructions are provided to help you understand and complete the final steps for successfully electronically filing your Minnesota Income Tax Return. We HIGHLY recommend you print this for your reference.

You are responsible for confirming the status of your electronically filed return. You can confirm the status of your return by going to http://efstatus.taxact.com. You will need to enter the Primary Social Security Number and Last Name on the return along with your ZIP Code.

You have elected to receive your refund of $236 via direct deposit.

**If you are unable to complete the above instructions, or you need assistance in completing them contact us at: efilesupport@taxact.com.

M1 MINNESOTA·REVENUE 2016 Individual Income Tax

1611

Leave unused boxes blank. Do not use staples on anything you submit.

Your First Name and Initial	Last Name	
RODNEY L	LARSON	478521117
If a Joint Return, Spouse's First Name and Initial	**Spouse's Last Name**	
JOVELISA C	LARSON	476499995
Current Home Address (Street. Apartment Number, Route)		
P.O. BOX 44847		09271944
City	**State** / **Zip Code**	
EDEN PRAIRIE	MN 55344	02241982

Place an X if a Foreign Address:

2016 Federal Filing Status (place an X in one oval box):

(1) Single X (2) Married filing joint (3) Married filing separate: Enter spouse's name and Social Security number here

(4) Head of household (5) Qualifying widow(er)

State Elections Campaign Fund

If you want $5 to go to help candidates for state offices pay campaign expenses, you may each enter the code number for the party of your choice. This will not increase your tax or reduce your refund.

Political party and code number:

Republican	11	Grassroots-Legalize Cannabis	14	Legal Marijuana Now	17
Democratic Farmer-Labor	12	Green	15	General Campaign	
Independence	13	Libertarian	16	Fund	99

From Your Federal Return (for line references see instructions), enter the amount of:

A Wages, salaries, tips, etc.:	**B** IRA, Pensions and annuities:	**C** Unemployment:	**D** Federal adjusted gross income:
251150			174869

Do not send W-2s. Enclose Schedule M1W to claim Minnesota withholding

1	**Federal taxable income** *(from line 43 of federal Form 1040, line 27 of Form 1040A or line 6 of Form 1040EZ)*	1	152919
2	**State income tax or sales tax addition.** If you itemized deductions on federal Form 1040, complete the worksheet in the instructions	2	
3	Other additions to income, including disallowed itemized deductions personal exemptions, non-Minnesota bond interest and domestic production activities deduction *(see instructions; enclose Schedule M1M)*	3	
4	Add lines 1 through 3 *(if a negative number, place an X in the box)*	4	152919
5	State income tax refund from line 10 of federal Form 1040	5	305
6	Other subtractions, such as net interest or mutual fund dividends from U.S. bonds or K-12 education expenses *(see instructions; enclose Schedule M1M)*	6	
7	Total subtractions. Add lines 5 and 6	7	305
8	**Minnesota taxable income**. Subtract line 7 from line 4. If zero or less, leave blank	8	152614
9	**Tax** from the table in the M1 instructions	9	10184
10	Alternative minimum tax *(enclose Schedule M1MT)*	10	
11	Add lines 9 and 10	11	10184
12	**Full-year residents:** Enter the amount from line 11 on line 12. Skip lines 12a and 12b. **Part-year residents and nonresidents:** From Schedule M1NR, enter the tax from line 27 on line 12, from line 23 on line 12a, and from line 24 on line 12b *(enclose Schedule M1NR)*	12	10184
	a. **b.**		
13	Tax on lump-sum distribution *(enclose Schedule M1LS)*	13	
14	Tax before credits. Add lines 12 and 13	14	10184

15	Tax before credits. Amount from line 14	**15**	10184
16	Marriage Credit for joint return when both spouses have taxable earned income or taxable retirement income *(enclose Schedule M1MA)*	**16**	
17	Credit for taxes paid to another state *(enclose Schedule(s) M1CR)*	**17**	
18	Other nonrefundable credits *(enclose Schedule M1C)*	**18**	
19	Total nonrefundable credits. Add lines 16, 17, and 18	**19**	
20	Subtract line 19 from line 15 *(if result is zero or less, leave blank)*	**20**	10184
21	Nongame Wildlife Fund contribution *(see instructions)* This will reduce your refund or increase amount you owe	**21**	
22	Add lines 20 and 21	**22**	10184
23	**Minnesota income tax withheld.** Complete and enclose Schedule M1W to report Minnesota withholding from W-2, 1099 and W-2G forms *(do not send)*	**23**	10420
24	Minnesota estimated tax and extension payments made for 2016	**24**	
25	Individual refundable credits, including the Child and Dependent Care Credit, Minnesota Working Family Credit, K-12 Education Credit, and Credit for Parents of Stillborn Children. You must complete and enclose Schedule M1REF, *Individual Refundable Credits*	**25**	
26	Business and investment credits *(enclose Schedule M1B)*	**26**	
27	Total payments. Add lines 23 through 26	**27**	10420
28	**REFUND**. If line 27 is more than line 22, subtract line 22 from line 27 *(see instructions)*. For direct deposit, complete line 29	**28**	236
29	Direct deposit of your refund *(you must use an account not associated with a foreign bank):*		

X Checking Savings 091014458 299671

30	**AMOUNT YOU OWE**. If line 22 is more than line 27, subtract line 27 from line 22 *(see instructions)*	**30**	
31	Penalty amount from Schedule M15 *(see instructions)*. Also subtract this amount from line 28 or add it to line 30 *(enclose Schedule M15)*	**31**	

IF YOU PAY ESTIMATED TAX and want part of your refund credited to estimated tax, complete lines 32 and 33.

32	Amount from line 28 you want sent to you	**32**	
33	Amount from line 28 you want applied to your 2017 estimated tax	**33**	

I declare that this return is correct and complete to the best of my knowledge and belief.

Your signature	Date	Paid preparer: You must sign below. Paid preparer's signature	Date
Spouse's signature (if filing jointly)	Taxpayer's daytime phone 952 9601935	Preparer's daytime phone	
Your email address RODLARSON100@YAHOO.COM		Preparer's email address	

Include a copy of your 2016 federal return and schedules.

Mail to: Minnesota Individual Income Tax
St. Paul, MN 55145-0010

To check on the status of your refund, visit **www.revenue.state.mn.us**

I authorize the Minnesota Department of Revenue to discuss this return with my paid preparer or the third-party designee indicated on my federal return.

I do not want my paid preparer to file my return electronically.

Schedule M1W, Minnesota Income Tax Withheld 2016

Sequence #2

Complete this schedule to report Minnesota income tax withheld. Include this schedule when you file your return.

RODNEY L	LARSON	478521117
JOVELISA C	LARSON	476499995

If you received a W-2, 1099, W-2G, Schedule KPI, KS or KF that shows Minnesota income tax was withheld, complete this schedule to determine line 23 of Form M1. List only the forms that report Minnesota income tax withheld. Round dollar amounts to the nearest whole dollar. You must include this schedule when you file your return. **DO NOT** send in your W-2, 1099 or W-2G forms; keep them with your tax records. All instructions are included on this schedule.

1 Minnesota wages and tax withheld from W-2s, other than from W-2G. If you have more than five W-2s, complete line 5 on the back.

A If the W-2 is for: • you, enter 1 • spouse, enter 2	B - Box 13 If Retirement Plan box is checked mark an X below.	C - Box 15 Employer's 7-digit Minnesota state tax ID number	D - Box 16 State wages, tips, etc. *(round to nearest whole dollar)*	E - Box 17 Minnesota tax withheld *(round to nearest whole dollar)*
1		1268756	251150	10420

Subtotal for additional W-2s *(from line 5 on the back)*. . . . . .

Total Minnesota tax withheld from all W-2 forms *(add amounts in line 1, column E)* **1** 10420

2 Minnesota tax withheld from 1099 and W-2G forms. If you have more than four forms, complete line 6 on the back.

A If the 1099 or W-2G is for: • you, enter 1 • spouse, enter 2	B Payer's 7-digit Minnesota state tax ID number *(if unknown, contact the payer)*	C Income amount *(see the table on the back for amounts to include)*	D Minnesota tax withheld *(round to nearest whole dollar)*

Subtotal for additional 1099 and W-2G forms *(from line 6 on the back)*. . . . . .

Total Minnesota tax withheld from all 1099 and W-2G forms *(add amounts in line 2, column D)*. . **2**

3 **Total Minnesota tax withheld by partnerships, S corporations and fiduciaries** *(from line 7 on the back)* **3**

4 **Total.** Add the Minnesota tax withheld on lines 1, 2 and 3.
Enter the total here and on line 23 of Form M1. . . . . **4** 10420

Include this schedule with your Form M1.
If required, include a copy Schedules KPI, KS and/or KF.