

1.

2. **Comprehensive Problem 1 - Part 2**

**Note:** If required, enter a "loss" as a negative number on the tax form. Do not enter deductions as negative numbers. If an amount box does not require an entry or the answer is zero, enter "0".

<b>SCHEDULE C</b> <b>(Form 1040)</b>  Department of the Treasury Internal Revenue Service (99)	<h2 style="margin: 0;">Profit or Loss From Business</h2> <p>(Sole Proprietorship)</p> <p>▼ Information about Schedule C and its separate instructions is at <a href="http://www.irs.gov/schedulec">www.irs.gov/schedulec</a>.</p> <p>▼ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.</p>	OMB No. 1545-0074  <b>2015</b> Attachment Sequence No. 09	
Name of proprietor <b>Noah Arc</b>		Social security number (SSN) 434-11-3311	
<b>A</b> Principal business or profession, including product or service (see instructions) <b>Pet Store</b>		<b>B</b> Enter code from instructions ▼ 453910	
<b>C</b> Business name. If no separate business name, leave blank. <b>The Arc</b>		<b>D</b> Employer ID number (EIN), (see instr.) 959876556	
<b>E</b> Business address (including suite or room no.) ▼ City, town or post office, state, and ZIP code		<b>18542 Mission Road</b> <b>Santee, CA 92071</b>	
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▼			
<b>G</b> Did you "materially participate" in the operation of this business during 2015? If "No," see instructions for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
<b>H</b> If you started or acquired this business during 2015, check here ▼ <input type="checkbox"/>			
<b>I</b> Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
<b>J</b> If "Yes," did you or will you file required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No			
<b>Part I Income</b>			
<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked		▼ <input type="checkbox"/> <b>1</b>	
<b>2</b> Returns and allowances		<b>2</b>	
<b>3</b> Subtract line 2 from line 1		<b>3</b>	
<b>4</b> Cost of goods sold (from line 42)		<b>4</b>	
<b>5 Gross profit.</b> Subtract line 4 from line 3		<b>5</b>	
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		<b>6</b>	
<b>7 Gross income.</b> Add lines 5 and 6		▼ <b>7</b>	
<b>Part II Expenses.</b> Enter expenses for business use of your home <b>only</b> on line 30.			
<b>8</b> Advertising	<b>8</b>	<b>18</b> Office expense (see instructions)	<b>18</b>
<b>9</b> Car and truck expenses (see instructions)	<b>9</b>	<b>19</b> Pension and profit-sharing plans	<b>19</b>
<b>10</b> Commissions and fees	<b>10</b>	<b>20</b> Rent or lease (see instructions):	<b>20a</b>
<b>11</b> Contract labor (see instructions)	<b>11</b>	<b>a</b> Vehicles, machinery, and equipment	<b>20b</b>
<b>12</b> Depletion	<b>12</b>	<b>b</b> Other business property	<b>20b</b>
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>	<b>21</b> Repairs and maintenance	<b>21</b>
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>	<b>22</b> Supplies (not included in Part III)	<b>22</b>
<b>15</b> Insurance (other than health)	<b>15</b>	<b>23</b> Taxes and licenses	<b>23</b>
<b>16</b> Interest:	<b>16a</b>	<b>24</b> Travel, meals, and entertainment:	<b>24a</b>
<b>a</b> Mortgage (paid to banks, etc.)	<b>16b</b>	<b>a</b> Travel	<b>24a</b>
<b>b</b> Other	<b>16b</b>	<b>b</b> Deductible meals and entertainment (see instructions)	<b>24b</b>
		<b>25</b> Utilities	<b>25</b>
		<b>26</b> Wages (less employment credits)	<b>26</b>
		<b>27a</b> Other expenses (from line 48)	<b>27a</b>

<b>17</b> Legal and professional services	<b>17</b>	<input type="checkbox"/>	<b>b Reserved for future use</b> . . . . .	<b>27b</b>	
<b>28 Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . . ▼	<b>28</b>	<input type="checkbox"/>			
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>	<input type="checkbox"/>			
Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).					
<b>30 Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>30</b>				
<b>31 Net profit or (loss).</b> Subtract line 30 from line 29.					
<ul style="list-style-type: none"> <li>• If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b>) and on <b>Schedule SE, line 2</b>. (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b>.</li> <li>• If a loss, you <b>must</b> go to line 32.</li> </ul>					
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions).					
<div style="text-align: right;"> <b>32a</b> <input type="checkbox"/> All investment         </div> <div style="text-align: right;"> <b>32b</b> <input type="checkbox"/> is at risk. Some investment is not at risk.         </div>					
<ul style="list-style-type: none"> <li>• If you checked 32a, enter the loss on both <b>Form 1040, line 12</b>, (or <b>Form 1040NR, line 13</b>) and on <b>Schedule SE, line 2</b>. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b>.</li> <li>• If you checked 32b, you <b>must</b> attach <b>Form 6198</b>. Your loss may be limited.</li> </ul>					

**For Paperwork Reduction Act Notice, see the separate instructions.** Cat. No. 11334P **Schedule C (Form 1040) 2015**

Schedule C (Form 1040) 2015 **Noah Arc 434-11-3311** Page **2**

**Part III Cost of Goods Sold** (see instructions)

<b>33</b> Method(s) used to value closing inventory: <b>a</b> <input checked="" type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)			
<b>34</b> Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
<b>35</b> Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	<b>35</b>	<input type="checkbox"/>	
<b>36</b> Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b>	<input type="checkbox"/>	
<b>37</b> Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b>		
<b>38</b> Materials and supplies . . . . .	<b>38</b>		
<b>39</b> Other costs . . . . .	<b>39</b>		
<b>40</b> Add lines 35 through 39 . . . . .	<b>40</b>	<input type="checkbox"/>	
<b>41</b> Inventory at end of year . . . . .	<b>41</b>	<input type="checkbox"/>	
<b>42 Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	<b>42</b>	<input type="checkbox"/>	

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

<b>43</b> When did you place your vehicle in service for business purposes? (month, day, year) ▼ _____ / _____ / _____	
<b>44</b> Of the total number of miles you drove your vehicle during 2015, enter the number of miles you used your vehicle for: <b>a</b> Business <b>b</b> Commuting (see instructions) <b>c</b> Other	
<b>45</b> Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>46</b> Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>47a</b> Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b> If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part V Other Expenses.** List below business expenses not included on lines 8–26 or line 30.


48 Total other expenses. Enter here and on line 27a . . . . . 48

Schedule C (Form 1040) 2015

**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](http://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 **Your social security number**  
**Noah and Joan Arc** 434-11-3311

**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)
<b>1a</b> 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 . . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	<input type="text"/>	<input type="text"/>		<input type="text"/>
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			<b>4</b>	
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			<b>5</b>	
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			<b>6</b>	( <input type="text"/> )
<b>7 Net short-term capital gain or (loss).</b> 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 the back . . . . .			<b>7</b>	<input type="text"/>

**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)
<b>8a</b> 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 . . . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	<input type="text"/>	<input type="text"/>		<input type="text"/>
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> 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 . . . . .			<b>11</b>	
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . .			<b>12</b>	
<b>13</b> Capital gain distributions. See the instructions . . . . .			<b>13</b>	
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			<b>14</b>	<input type="text"/>
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .			<b>15</b>	<input type="text"/>

**For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11338H Schedule D (Form 1040) 2015**

Schedule D (Form 1040) 2015 **Noah and Joan Arc 434-11-3311** Page **2**

**Part III Summary**

<b>16</b>	Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	<input type="text"/>
a.	If line 16 is a <b>gain</b> , enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.		
b.	If line 16 is a <b>loss</b> , skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.		
c.	If line 16 is <b>zero</b> , skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
<b>17</b>	Are lines 15 and 16 <b>both</b> gains? <input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b>	Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . . . ▼	<b>18</b>	<input type="text"/>
<b>19</b>	Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . . . ▼	<b>19</b>	<input type="text"/>
<b>20</b>	Are lines 18 and 19 <b>both</b> zero or blank? <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</b> complete lines 21 and 22 below.		
<b>21</b>	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of: a. The loss on line 16 or b. (\$3,000), or if married } filing separately, (\$1,500) . . . . .	<b>21</b>	( )
<b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.			

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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.

**Schedule D (Form 1040) 2015**Form **8949**

Department of the Treasury Internal  
Revenue Service

## Sales and Other Dispositions of Capital Assets

► Information about Form 8949 and its separate instructions is at [www.irs.gov/form8949](http://www.irs.gov/form8949).

**▼ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.**

OMB No. 1545-0074

## 2015

Attachment  
Sequence No.  
**12A**

Name(s) shown on return

### Noah and Joan Arc

Social security number or taxpayer identification number

434-11-3311

*Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.*

## Part

**Short-Term.** Transactions involving capital assets you held 1 year or less are short term. For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (A)** ☐ Short-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- (B)** ☐ Short-term transactions not reported to you on Form 1099-B
- (C)**

[illegible]

<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) . ▼							

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**For Paperwork Reduction Act Notice, see your tax return instructions.** Cat. No. 37768Z Form **8949** (2015)

Form 8949 (2015) Attachment Sequence No. **12A** Page **2**

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

**Noah and Joan Arc**

**Social security number or taxpayer identification number**

434-11-3311

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

## Part

**II Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (D)** ☐ Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- (E)** ☐ Long-term transactions not reported to you on Form 1099-B
- (F)**

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
					(f) Code(s) from instructions	(g) Amount of adjustment	
			<input type="text"/>	<input type="text"/>			<input type="text"/>
			<input type="text"/>	<input type="text"/>			<input type="text"/>


**2 Totals.** Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked) ▼

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Form **8949** (2015)

## Qualified Dividends and Capital Gain Tax Worksheet—Line 44 *Keep for Your Records*



**Before you begin:**

- ✓ See the earlier instructions for line 44 to see if you can use this worksheet to figure your tax.
- ✓ Before completing this worksheet, complete Form 1040 through line 43.
- ✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1. Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet . . . . .		1. <input type="text"/>
2. Enter the amount from Form 1040, line 9b* . . . . .	2. <input type="text"/>	
3. Are you filing Schedule D?*		
<input checked="" type="checkbox"/> Enter the <b>smaller</b> of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, <b>Yes.</b> enter -0-	} 3. <input type="text"/>	
<input type="checkbox"/> <b>No.</b> Enter the amount from Form 1040, line 13		
4. Add lines 2 and 3 . . . . .	4. <input type="text"/>	
5. If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0- . . . . .	5. <input type="text"/>	
6. Subtract line 5 from line 4. If zero or less, enter -0- . . . . .		6. <input type="text"/>
7. Subtract line 6 from line 1. If zero or less, enter -0- . . . . .		7. <input type="text"/>
8. Enter: \$37,450 if single or married filing separately, \$74,900 if married filing jointly or qualifying widow(er), \$50,200 if head of household.	} . . . . .	8. <input type="text"/>
9. Enter the smaller of line 1 or line 8 . . . . .		9. <input type="text"/>
10. Enter the smaller of line 7 or line 9 . . . . .		10. <input type="text"/>
11. Subtract line 10 from line 9. This amount is taxed at 0% . . . . .		11. <input type="text"/>
12. Enter the smaller of line 1 or line 6 . . . . .		12. <input type="text"/>
13. Enter the amount from line 11 . . . . .		13. <input type="text"/>
14. Subtract line 13 from line 12 . . . . .		14. <input type="text"/>
15. Enter: \$413,200 if single,		

\$232,425 if married filing separately,

} ..... 15.

\$464,850 if married filing jointly or qualifying widow(er),

\$439,050 if head of household.

16. Enter the smaller of line 1 or line 15 ..... 16.

17. Add lines 7 and 11 ..... 17.

18. Subtract line 17 from line 16. If zero or less, enter -0- ..... 18.

19. Enter the smaller of line 14 or line 18 ..... 19.

20. Multiply line 19 by 15% (.15) ..... 20.

21. Add lines 11 and 19 ..... 21.

22. Subtract line 21 from line 12 ..... 22.

23. Multiply line 22 by 20% (.20) ..... 23.

24. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet ..... 24.

25. Add lines 20, 23, and 24 ..... 25.

26. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet ..... 26.

27. **Tax on all taxable income.** Enter the **smaller** of line 25 or line 26. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet ..... 27.

\* If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

3.

2 more Check My Work uses remaining.