

1.  
2.3. **Comprehensive Problem 1 - Part 3**

If required, round your answers to the nearest dollar. If an amount box does not require an entry or the answer is zero, enter "0".

**Note:** On Schedule SE, use the rounded amounts in subsequent computations.

**SCHEDULE E****(Form 1040)**

Department of the Treasury Internal Revenue  
Service (99)

**Supplemental Income and Loss**  
(From rental real estate, royalties, partnerships, S corporations, estates,  
trusts, REMICs, etc.)  
▼ **Attach to Form 1040, 1040NR, or Form 1041.**  
▼ **Information about Schedule E and its separate instructions is at**  
[www.irs.gov/schedulee](http://www.irs.gov/schedulee).

OMB No. 1545-  
0074

**2015**

Attachment  
Sequence No.  
**13**

Name(s) shown on return **Your social security number**

**Noah and Joan Arc** 434-11-3311

**Part I**

**Income or Loss From Rental Real Estate and Royalties Note:** If you are in the business of renting personal property, use **Schedule C** or **C-EZ** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

**A** Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions) ☒ Yes ☐ No

**B** If "Yes," did you or will you file required Forms 1099? ☒ Yes ☐ No

**1a** Physical address of each property (street, city, state, ZIP code)

**A** 6431 Gary Court, San Diego, CA 92115

**B****C**

<b>1b</b>	Type of Property (from list below)	For each rental real estate property listed above, report the number of fair rental and personal <b>2</b> use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
<b>A</b>			<input type="text"/>		<input type="checkbox"/>
<b>B</b>					<input type="checkbox"/>
<b>C</b>					<input type="checkbox"/>

**Type of Property:**

1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental

2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

<b>Income:</b>	<b>Properties:</b>	<b>A</b>	<b>B</b>	<b>C</b>
<b>3</b> Rents received . . . . .	<b>3</b>	<input type="text"/>		
<b>4</b> Royalties received . . . . .	<b>4</b>			
<b>Expenses:</b>				
<b>5</b> Advertising . . . . .	<b>5</b>			
<b>6</b> Auto and travel (see instructions) . . . . .	<b>6</b>			
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b>			
<b>8</b> Commissions . . . . .	<b>8</b>			
<b>9</b> Insurance . . . . .	<b>9</b>	<input type="text"/>		
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>			
<b>11</b> Management fees . . . . .	<b>11</b>			
<b>12</b> Mortgage interest paid to banks, etc. (see instructions) . . . .	<b>12</b>	<input type="text"/>		
<b>13</b> Other interest . . . . .	<b>13</b>			
<b>14</b> Repairs . . . . .	<b>14</b>			
<b>15</b> Supplies . . . . .	<b>15</b>			
<b>16</b> Taxes . . . . .	<b>16</b>	<input type="text"/>		
<b>17</b> Utilities . . . . .	<b>17</b>			
<b>18</b> Depreciation expense or depletion . . . . .	<b>18</b>	<input type="text"/>		

19 Other (list) ▼ Miscellaneous

20 Total expenses. Add lines 5 through 19 . . . . .

21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions) . . . . .

23a Total of all amounts reported on line 3 for all rental properties . . . . .

b Total of all amounts reported on line 4 for all royalty properties . . . . .

c Total of all amounts reported on line 12 for all properties . . . . .

d Total of all amounts reported on line 18 for all properties . . . . .

e Total of all amounts reported on line 20 for all properties . . . . .

24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses . . . . .25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 . . . . .

19					
20					
21					
22	(	)	(	)	(
23a					
23b					
23c					
23d					
23e					
24					
25	(	)			
26					

**For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11344L Schedule E (Form 1040) 2015**Schedule E (Form 1040) 2015 Attachment Sequence No. **13** Page **2**Name(s) shown on return. Do not enter name and social security number if shown on other side. **Your social security number**  
**Noah and Joan Arc** 434-11-3311**Caution.** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations** **Note:** If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198**. See instructions.27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ **Yes** ☐ **No**

28	(a) Name	(b) Enter <b>P</b> for partnership; <b>S</b> for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A			<input type="checkbox"/>		<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>

Passive Income and Loss				Nonpassive Income and Loss						
(f) Passive loss allowed (attach Form 8582 if required)			(g) Passive income from Schedule K-1		(h) Nonpassive loss from Schedule K-1		(i) Section 179 expense deduction from Form 4562		(j) Nonpassive income from Schedule K-1	
A										
B										
C										
D										
29a Totals										
b Totals										
30	Add columns (g) and (j) of line 29a . . . . .							30		
31	Add columns (f), (h), and (i) of line 29b . . . . .							31	(	)
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below . . . . .							32		

**Part III Income or Loss From Estates and Trusts****33 (a) Name (b) Employer identification number**

<b>A</b>		
<b>B</b>		

**Passive Income and Loss****Nonpassive Income and Loss**

		(c) Passive deduction or loss allowed (attach <b>Form 8582</b> if required)		(d) Passive income from <b>Schedule K-1</b>		(e) Deduction or loss from <b>Schedule K-1</b>		(f) Other income from <b>Schedule K-1</b>	
<b>A</b>									
<b>B</b>									
<b>34a Totals</b>									
<b>b Totals</b>									
<b>35</b> Add columns (d) and (f) of line 34a . . . . .								<b>35</b>	
<b>36</b> Add columns (c) and (e) of line 34b . . . . .								<b>36</b>	( )
<b>37 Total estate and trust income or (loss).</b> Combine lines 35 and 36. Enter the result here and include in the total on line 41 below . . . . .								<b>37</b>	

**Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder**

<b>38 (a) Name</b>	<b>(b) Employer identification number</b>	<b>(c) Excess inclusion from Schedules Q, line 2c (see instructions)</b>	<b>(d) Taxable income (net loss) from Schedules Q, line 1b</b>	<b>(e) Income from Schedules Q, line 3b</b>
<b>39</b> Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				<b>39</b>

**Part V Summary**

<b>40</b> Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 42 below . . . . .	<b>40</b>
<b>41 Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▼	<b>41</b>
<b>42</b> <b>Reconciliation of farming and fishing income.</b> Enter your <b>gross</b> farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions) . . . . .	<b>42</b>
<b>43</b> <b>Reconciliation for real estate professionals.</b> If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . . . .	<b>43</b>

**Schedule E (Form 1040) 2015****SCHEDULE SE  
(Form 1040)**

Department of the Treasury Internal Revenue Service (99)

**Self-Employment Tax**

▼ Information about Schedule SE and its separate instructions is at [www.irs.gov/schedulese](http://www.irs.gov/schedulese).

▼ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2015**

Attachment Sequence No. 17

Name of person with <b>self-employment</b> income (as shown on Form 1040 or Form 1040NR) <b>Noah Arc</b>	Social security number of person with <b>self-employment</b> income ▼ 434-11-3311
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**Before you begin:** To determine if you must file Schedule SE, see the instructions.**May I Use Short Schedule SE or Must I Use Long Schedule SE?****Note.** Use this flowchart **only if** you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.

**Did you receive wages or tips in 2015?**

**No**

Are you a minister, member of a religious order, or Christian Science practitioner who received IRS approval **not** to be taxed on earnings from these sources, **but** you owe self-employment tax on other earnings?

**No**

Are you using one of the optional methods to figure your net earnings (see instructions)?

**No**

Did you receive church employee income (see instructions) reported on Form W-2 of \$108.28 or more?

**No**

**You may use Short Schedule SE below**

**Yes**

Was the total of your wages and tips subject to social security or railroad retirement (tier 1) tax **plus** your net earnings from self-employment more than \$118,500?

**No**

Did you receive tips subject to social security or Medicare tax that you **did not** report to your employer?

**No**

Did you report any wages on Form 8919, Uncollected Social Security and Medicare Tax on Wages?

**No**

**You must use Long Schedule SE on page 2**

**Section A—Short Schedule SE. Caution.** Read above to see if you can use Short Schedule SE.

<p><b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .</p> <p>.....</p> <p>If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z.</p> <p><b>b</b> included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z.</p> <p><b>2</b> Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report.</p> <p><b>3</b> Combine lines 1a, 1b, and 2 . . . . .</p> <p><b>4</b> Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; <b>do not</b> file this schedule unless you have an amount on line 1b . . . . . ▼</p> <p><b>Note.</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.</p> <p><b>5</b> <b>Self-employment tax.</b> If the amount on line 4 is:</p> <ul style="list-style-type: none"> <li>• \$118,500 or less, multiply line 4 by 15.3% (.153). Enter the result here and on <b>Form 1040, line 57, or Form 1040NR, line 55</b></li> <li>• More than \$118,500, multiply line 4 by 2.9% (.029). Then, add \$14,694 to the result.</li> </ul> <p>Enter the total here and on <b>Form 1040, line 57, or Form 1040NR, line 55</b> . . . . .</p> <p><b>6</b> <b>Deduction for one-half of self-employment tax.</b></p> <p>Multiply line 5 by 50% (.50). Enter the result here and on <b>Form 1040, line 27, or Form 1040NR, line 27</b> . . . . .</p> <p>.....</p>	<p><b>1a</b></p> <p><b>1b</b> ( )</p> <p><b>2</b></p> <p><b>3</b></p> <p><b>4</b></p> <p><b>5</b></p> <p><b>6</b></p>
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**For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11358Z Schedule SE (Form 1040) 2015**

Schedule SE (Form 1040) 2015

Attachment Sequence No. **17**

Page **2**

Name of person with <b>self-employment</b> income (as shown on Form 1040 or Form 1040NR)	Social security number of person with <b>self-employment</b> income ▼	434-11-3311
<b>Noah Arc</b>		

**Section B—Long Schedule SE**

**Part I Self-Employment Tax**

**Note.** If your only income subject to self-employment tax is **church employee income**, see instructions. Also see instructions for the definition of church employee income.

**A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . . ▼ □

**1a** Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.**

Skip lines 1a and 1b if you use the farm optional method (see instructions)

**b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z

**2** Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. **Note.** Skip this line if you use the nonfarm optional method (see instructions) . . . . .

**3** Combine lines 1a, 1b, and 2 . . . . .

**4a** If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 . . . . .

**Note.** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

**b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .

**c** Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax.

**Exception.** If less than \$400 and you had **church employee income**, enter -0- and continue

**5a** Enter your **church employee income** from Form W-2. See instructions for definition of church employee income . . . . .

**b** Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- . . . . .

**6** Add lines 4c and 5b . . . . .

**7** Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2015 . . . . .

**8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$118,500 or more, skip lines 8b through 10, and go to line 11

**b** Unreported tips subject to social security tax (from Form 4137, line 10)

**c** Wages subject to social security tax (from Form 8919, line 10)

**d** Add lines 8a, 8b, and 8c . . . . .

**9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . .

**10** Multiply the **smaller** of line 6 or line 9 by 12.4% (.124) . . . . .

**11** Multiply line 6 by 2.9% (.029) . . . . .

**12 Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 57**, or **Form 1040NR, line 55**

**13 Deduction for one-half of self-employment tax.**

Multiply line 12 by 50% (.50). Enter the result here and on **Form 1040, line 27**, or **Form 1040NR, line 27** . . . . .

. . . . .

## Part II Optional Methods To Figure Net Earnings (see instructions)

**Farm Optional Method.** You may use this method **only** if **(a)** your gross farm income<sup>1</sup> was not more than \$7,320, or **(b)** your net farm profits<sup>2</sup> were less than \$5,284.

**14** Maximum income for optional methods . . . . .

**15** Enter the **smaller** of: two-thirds (2/3) of gross farm income<sup>1</sup> (not less than zero) **or** \$4,880. Also include this amount on line 4b above . . . . .

**Nonfarm Optional Method.** You may use this method **only** if **(a)** your net nonfarm profits<sup>3</sup> were less than \$5,284 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> **and** **(b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times

**16** Subtract line 15 from line 14 . . . . .

**17** Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income<sup>4</sup> (not less than zero) **or** the amount on line 16. Also include this amount on line 4b above . . . . .

<sup>1</sup> From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

<sup>2</sup> From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

<sup>3</sup> From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

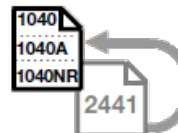
<sup>4</sup> From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

**Schedule SE (Form 1040) 2015**

OMB No.  
1545-0074

Form **2441**Department of the Treasury Internal  
Revenue Service (99)**Child and Dependent Care Expenses**

▼ Attach to Form 1040, Form 1040A, or Form 1040NR.  
▼ Information about Form 2441 and its separate instructions is  
at [www.irs.gov/form2441](http://www.irs.gov/form2441).

**2015**Attachment  
Sequence  
No. **21**Name(s) shown on return **Your social security number****Noah and Joan Arc** 434-11-3311**Part I Persons or Organizations Who Provided the Care**—You must complete this part.

(If you have more than two care providers, see the instructions.)

<b>1</b> (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
Roundup Day Care Center	123 Any Street Santee, CA 92071	95-1234567	<input type="text"/>

Did you receive

**dependent care benefits?****No**

Complete only Part II below.

**Yes**

Complete Part III on the back next.

**Caution.** If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 60a, or Form 1040NR, line 59a.

**Part II Credit for Child and Dependent Care Expenses****2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name First Last		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2015 for the person listed in column (a)
Mary Sue	Arc	554-33-2411	<input type="text"/>

**3** Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31 . . . . .

**4** Enter your **earned income**. See instructions . . . . .

**5** If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4

**6** Enter the **smallest** of line 3, 4, or 5 . . . . .

**7** Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 . . . . .

**8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

**If line 7 is:**

**But not Over over** **Decimal amount is**

\$0—15,000	.35
15,000—17,000	.34
17,000—19,000	.33
19,000—21,000	.32
21,000—23,000	.31
23,000—25,000	.30
25,000—27,000	.29
27,000—29,000	.28

**If line 7 is:**

**But not Over over** **Decimal amount is**

\$29,000—31,000	.27
31,000—33,000	.26
33,000—35,000	.25
35,000—37,000	.24
37,000—39,000	.23
39,000—41,000	.22
41,000—43,000	.21
43,000—No limit	.20

**9** Multiply line 6 by the decimal amount on line 8. If you paid 2014 expenses in 2015, see the instructions . . . . .

**10**

Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions . . . . .

10 N/A \*

**11 Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47 . . . . .

11

**For Paperwork Reduction Act Notice, see your tax return instructions.** Cat. No. 11862M Form **2441** (2015)

\* This is the alternative minimum tax and does not affect the solution.

Form 2441 (2015) Page 2

**Part III Dependent Care Benefits**

**12** Enter the total amount of **dependent care benefits** you received in 2015. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Do not** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . .

12

**13** Enter the amount, if any, you carried over from 2014 and used in 2015 during the grace period. See instructions . . . . .

13

**14** Enter the amount, if any, you forfeited or carried forward to 2016. See instructions . . . . .

14 ( )

**15** Combine lines 12 through 14. See instructions . . . . .

15

**16** Enter the total amount of **qualified expenses** incurred in 2015

for the care of the **qualifying person(s)** . . . . .

16

**17** Enter the **smaller** of line 15 or 16 . . . . .

17

**18** Enter your **earned income**. See instructions . . . . .

18

**19** Enter the amount shown below that applies to you.

- If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).

} . . . . .  
. . . . .

19

- If married filing separately, see instructions.

- All others, enter the amount from line 18.

**20** Enter the **smallest** of line 17, 18, or 19 . . . . .

20

**21** Enter \$5,000 (\$2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 19) . . . . .

21

**22** Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.)

☐ **No.** Enter -0-.

☐ **Yes.** Enter the amount here . . . . .

22

**23** Subtract line 22 from line 15 . . . . .

23

**24 Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .

24

**25 Excluded benefits. Form 1040 and 1040NR filers:** If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. **Form 1040A filers:** Enter the **smaller** of line 20 or line 21 . . . . .

25

**26 Taxable benefits. Form 1040 and 1040NR filers:** Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB." **Form 1040A filers:** Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB" . . . .

26

To claim the child and dependent care credit, complete lines 27 through 31 below.

**27** Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .

27

**28 Form 1040 and 1040NR filers:** Add lines 24 and 25. **Form 1040A filers:** Enter the amount from line 25 . .

28

**29** Subtract line 28 from line 27. If zero or less, **stop.** You cannot take the credit. **Exception.** If you paid 2014 expenses in 2015, see the instructions for line 9 . . . . .

29

**30** Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here . . . . .

30

**31** Enter the **smaller** of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11 . . . . .

31

Form **2441** (2015)

2 more Check My Work uses remaining.