EXAMPLE D: U.S. GRADUATE STUDENT WITH TUITION FELLOWSHIP AND ASSISTANTSHIP IN RESEARCH

Form **1040A**

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return (99) 2017

IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

Your first name and initial	Last name	Your social security number
YOUR FIRST NAME	YOUR LAST NAME	
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

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

YOUR STREET ADDRESS

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

YOUR TOWN, STATE AND ZIP CODE

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

▲ Make sure the SSN(s) above and on line 6c are correct.

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) (see instructions)

Exemptions

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

b ☐ **Spouse**

Boxes checked on 6a and 6b: 1

c **Dependents:**

If more than six dependents, see instructions.

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

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

d Total number of exemptions claimed. Add numbers on lines above ▶ 1

Income

Attach Form(s) W-2 here. Also attach Form(s) 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	35,150 00
8a	**Taxable** interest. Attach Schedule B if required.			8a	350 00
b	**Tax-exempt** interest. **Do not** include on line 8a.	8b			
9a	Ordinary dividends. Attach Schedule B if required.			9a	
b	Qualified dividends (see instructions).	9b			
10	Capital gain distributions (see instructions).			10	
11a	IRA distributions.	11a	**11b** Taxable amount (see instructions).	11b	
12a	Pensions and annuities.	12a	**12b** Taxable amount (see instructions).	12b	
13	Unemployment compensation and Alaska Permanent Fund dividends.			13	
14a	Social security benefits.	14a	**14b** Taxable amount (see instructions).	14b	
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶			15	35,500 00

Adjusted gross income

16	Educator expenses (see instructions).	16			
17	IRA deduction (see instructions).	17			
18	Student loan interest deduction (see instructions).	18			
19	Reserved for future use.	19			
20	Add lines 16 through 19. These are your **total adjustments.**			20	0 00
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶			21	35,500 00

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

Cat. No. 11327A Form **1040A** (2017)

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Tax, credits, and payments

22	Enter the amount from line 21 (adjusted gross income).		22	35,500 00
23a	Check if: ☐ **You** were born before January 2, 1953, ☐ Blind; ☐ **Spouse** was born before January 2, 1953, ☑ Blind. **Total boxes checked** ▶ 23a			
b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b ☐			
24	Enter your **standard deduction**.		24	6,350 00
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.		25	29,150 00
26	**Exemptions.** Multiply $4,050 by the number on line 6d.		26	4,050 00
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶		27	25,100 00
28	**Tax,** including any alternative minimum tax (see instructions).	28 3,303 00		
29	Excess advance premium tax credit repayment. Attach Form 8962.	29		
30	Add lines 28 and 29.		30	3,303 00
31	Credit for child and dependent care expenses. Attach Form 2441.	31		
32	Credit for the elderly or the disabled. Attach Schedule R.	32		
33	Education credits from Form 8863, line 19.	33		
34	Retirement savings contributions credit. Attach Form 8880.	34		
35	Child tax credit. Attach Schedule 8812, if required.	35		
36	Add lines 31 through 35. These are your **total credits.**		36	0 00
37	Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-.		37	3,303 00
38	Health care: individual responsibility (see instructions). Full-year coverage ☑		38	
39	Add line 37 and line 38. This is your **total tax.**		39	3,303 00
40	Federal income tax withheld from Forms W-2 and 1099.	40 4,100 00		
41	2017 estimated tax payments and amount applied from 2016 return.	41		
42a	**Earned income credit (EIC).**	42a		
b	Nontaxable combat pay election. 42b			
43	Additional child tax credit. Attach Schedule 8812.	43		
44	American opportunity credit from Form 8863, line 8.	44		
45	Net premium tax credit. Attach Form 8962.	45		
46	Add lines 40, 41, 42a, 43, 44, and 45. These are your **total payments.** ▶		46	4,100 00

Standard Deduction for—
- People who check any box on line 23a or 23b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,350
Married filing jointly or Qualifying widow(er), $12,700
Head of household, $9,350

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888.

47	If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you **overpaid.**		47	797 00
48a	Amount of line 47 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		48a	797 00
▶ b	Routing number	▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number			
49	Amount of line 47 you want **applied to your 2018 estimated tax.**	49		

Amount you owe

50	**Amount you owe.** Subtract line 46 from line 39. For details on how to pay, see instructions. ▶		50	
51	Estimated tax penalty (see instructions).	51		

Third party designee

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

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

Sign here

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

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 the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
		STUDENT	PHONE#
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.)

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.	