

Example for S-Corp Owners

Form **1040**

Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return

2017

OMB No. 1545-0074

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

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning _____, 2017, ending _____, 20

Your first name and initial _____ Last name _____ **Your social security number** _____

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. _____ **▲ 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). _____ **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

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

Filing Status

- 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

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(1) First name	Last name			
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

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

d Total number of exemptions claimed _____

Boxes checked on 6a and 6b _____
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 _____
Add numbers on lines above ▶

Income

7 Wages, salaries, tips, etc. Attach Form(s) **W-2** **7**

8a **Taxable** interest. Attach Schedule B if required **8a**

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**

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**

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** **b Taxable amount** **20b**

21 Other income. List type and amount _____ **21**

22 Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶ **22**

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 Reserved for future use **34**

35 Domestic production activities deduction. Attach Form 8903 **35**

36 Add lines 23 through 35 **36**

37 Subtract line 36 from line 22. This is your **adjusted gross income** ▶ **37**

W-2

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.

K-1

Box 14

Does NOT go on Sch A