

Form **8879**

IRS e-file Signature Authorization

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

▶ Do not send to the IRS. This is not a tax return.
▶ Keep this form for your records.
▶ Information about Form 8879 and its instructions is at www.irs.gov/form8879.

2014

Submission Identification Number (SID) ▶

| | | |
|--|--|---------------------------------|
| Taxpayer's name Gregory W Abbott | | Social security number |
| Spouse's name Cecilia P Abbott | | Spouse's social security number |

Part I Tax Return Information—Tax Year Ending December 31, 2014 (Whole Dollars Only)

| | | | |
|---|---|---|----------|
| 1 | Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4) | 1 | 131,251. |
| 2 | Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12) | 2 | 104. |
| 3 | Federal income tax withheld (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7) | 3 | 19,494. |
| 4 | Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a) | 4 | 19,390. |
| 5 | Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14) | 5 | |

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2014, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- I authorize _____ to enter or generate my PIN **Enter five digits, but do not enter all zeros**
ERO firm name
as my signature on my tax year 2014 electronically filed income tax return.
- I will enter my PIN as my signature on my tax year 2014 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

- I authorize _____ to enter or generate my PIN **Enter five digits, but do not enter all zeros**
ERO firm name
as my signature on my tax year 2014 electronically filed income tax return.
- I will enter my PIN as my signature on my tax year 2014 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication—Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2014 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Publication 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ _____ Date ▶ 03/29/2015

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested to Do So

For the year Jan. 1-Dec. 31, 2014, or other tax year beginning , 2014, ending , 20
Your first name and initial Gregory W Last name Abbott
If a joint return, spouse's first name and initial Cecilia P Last name Abbott
Home address (number and street). If you have a P.O. box, see instructions. 1010 Colorado St
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Austin TX 78701
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) with dependent child

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a. 6b Spouse.
c Dependents: (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)
AUDREY ABBOTT Daughter
d Total number of exemptions claimed 3

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 134,118.
8a Taxable interest. Attach Schedule B if required 8a 0.
b Tax-exempt interest. Do not include on line 8a 8b 1.
9a Ordinary dividends. Attach Schedule B if required 9a 133.
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 -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 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 22 131,251.

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
37 Subtract line 36 from line 22. This is your adjusted gross income 37 131,251.

| | | | | |
|--|---|---|--|----------|
| | 38 | Amount from line 37 (adjusted gross income) | 38 | 131,251. |
| Tax and Credits | 39a | Check <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1950, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a <input type="checkbox"/> | | |
| | b | If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/> | | |
| 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, \$6,200 Married filing jointly or Qualifying widow(er), \$12,400 Head of household, \$9,100 | 40 | Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 | 102,249. |
| | 41 | Subtract line 40 from line 38 | 41 | 29,002. |
| | 42 | Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions | 42 | 11,850. |
| | 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 43 | 17,152. |
| | 44 | Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> | 44 | 1,718. |
| | 45 | Alternative minimum tax (see instructions). Attach Form 6251 | 45 | 0. |
| | 46 | Excess advance premium tax credit repayment. Attach Form 8962 | 46 | |
| | 47 | Add lines 44, 45, and 46 ▶ | 47 | 1,718. |
| | 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 <input type="checkbox"/> 3800 b <input checked="" type="checkbox"/> 8801 c <input type="checkbox"/> | 54 | 1,614. | |
| 55 | Add lines 48 through 54. These are your total credits | 55 | 1,614. | |
| 56 | Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶ | 56 | 104. | |
| Other Taxes | 57 | Self-employment tax. Attach Schedule SE | 57 | |
| | 58 | Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 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 <input checked="" type="checkbox"/> | 61 | |
| | 62 | Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) | 62 | |
| 63 | Add lines 56 through 62. This is your total tax ▶ | 63 | 104. | |
| Payments | 64 | Federal income tax withheld from Forms W-2 and 1099 | 64 | 19,494. |
| | 65 | 2014 estimated tax payments and amount applied from 2013 return | 65 | |
| | 66a | Earned income credit (EIC) | 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 <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input checked="" type="checkbox"/> Reserved d <input type="checkbox"/> | 73 | | |
| 74 | Add lines 64, 65, 66a, and 67 through 73. These are your total payments ▶ | 74 | 19,494. | |
| Refund | 75 | If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid | 75 | 19,390. |
| | 76a | Amount of line 75 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/> | 76a | 19,390. |
| Direct deposit? See instructions. | b | Routing number ▶ | c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | |
| | d | Account number | | |
| 77 | Amount of line 75 you want applied to your 2015 estimated tax ▶ | 77 | | |
| Amount You Owe | 78 | Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ▶ | 78 | |
| | 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 complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

| | | | |
|--|------|--|--|
| Your signature ▶ | Date | Your occupation ATTORNEY GENERAL | Daytime phone number |
| Spouse's signature. If a joint return, both must sign. ▶ | Date | Spouse's occupation Homemaker | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/> |

Print/Type preparer's name **Preparer's signature** **Date** 03/29/2015 **Check if self-employed** **PTIN**

Firm's name **▶** **Firm's EIN** **▶**

Firm's address **▶** **Phone no.**

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.
► Attach to Form 1040.

OMB No. 1545-0074

2014

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Gregory W & Cecilia P Abbott

| | | | | |
|---|--|--|-----------|--------------------------|
| Caution. Do not include expenses reimbursed or paid by others. | | | | |
| Medical and Dental Expenses | 1 Medical and dental expenses (see instructions) | 1 | | |
| | 2 Enter amount from Form 1040, line 38 2 | | | |
| | 3 Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead | 3 | | |
| | 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | | 4 | |
| Taxes You Paid | 5 State and local (check only one box): a <input type="checkbox"/> Income taxes, or b <input checked="" type="checkbox"/> General sales taxes | 5 | 1,719. | |
| | 6 Real estate taxes (see instructions) | 6 | 51,778. | |
| | 7 Personal property taxes | 7 | | |
| | 8 Other taxes. List type and amount ► | 8 | | |
| | 9 Add lines 5 through 8 | | 9 | 53,497. |
| | Interest You Paid | 10 Home mortgage interest and points reported to you on Form 1098 | 10 | 44,257. |
| | | 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ► | 11 | |
| | | 12 Points not reported to you on Form 1098. See instructions for special rules | 12 | |
| | | 13 Mortgage insurance premiums (see instructions) | 13 | |
| 14 Investment interest. Attach Form 4952 if required. (See instructions.) | | 14 | | |
| 15 Add lines 10 through 14 | | | 15 | 44,257. |
| Note. Your mortgage interest deduction may be limited (see instructions). | | | | |
| Gifts to Charity | 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions | 16 | 4,495. | |
| | 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 | 17 | | |
| | 18 Carryover from prior year | 18 | | |
| | 19 Add lines 16 through 18 | | 19 | 4,495. |
| Casualty and Theft Losses | 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) | | 20 | |
| Job Expenses and Certain Miscellaneous Deductions | 21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► | 21 | | |
| | 22 Tax preparation fees | 22 | | |
| | 23 Other expenses—investment, safe deposit box, etc. List type and amount ► | 23 | | |
| | 24 Add lines 21 through 23 | 24 | | |
| | 25 Enter amount from Form 1040, line 38 25 | | | |
| | 26 Multiply line 25 by 2% (.02) | 26 | | |
| | 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | | 27 | |
| Other Miscellaneous Deductions | 28 Other—from list in instructions. List type and amount ► | | 28 | |
| Total Itemized Deductions | 29 Is Form 1040, line 38, over \$152,525? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter. | | 29 | 102,249. |
| | 30 If you elect to itemize deductions even though they are less than your standard deduction, check here | | | <input type="checkbox"/> |

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

▶ 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.

2014
Attachment
Sequence No. **12**

Name(s) shown on return: **Gregory W & Cecilia P Abbott**
Your social security number: _____

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 | 204,766. | 223,200. | 3,340. | -15,094. |
| 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 | 11,932. | 11,787. | | 145. |
| 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . | | | | 4 90. |
| 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 (133,407.) |
| 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 the back | | | | 7 -148,266. |

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 | 3,690. | 5,143. | | -1,453. |
| 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 | | | | 11 136. |
| 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 1. |
| 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions | | | | 14 (27,569.) |
| 15 Net long-term capital gain or (loss) . Combine lines 8a through 14 in column (h). Then go to Part III on the back | | | | 15 -28,885. |

Part III Summary

| | | |
|--|-----------|------------|
| <p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • 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. | 16 | -177,151. |
| <p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> | | |
| <p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions . . . ▶</p> | 18 | |
| <p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions . . . ▶</p> | 19 | |
| <p>20 Are lines 18 and 19 both zero or blank?</p> <p><input type="checkbox"/> 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). Do not complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.</p> | | |
| <p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) } <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p> | 21 | (3,000.) |
| <p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input type="checkbox"/> 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).</p> <p><input checked="" type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p> | | |

Sales and Other Dispositions of Capital Assets

► Information about Form 8949 and its separate instructions is at 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.

Name(s) shown on return: **Gregory W & Cecilia P Abbott**
Social security number or taxpayer identification number: _____

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 may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

Part I 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 total directly on Schedule D, line 1a; you are not 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.

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

| 1 | (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 Note 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). See the separate instructions. | | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g) |
|--|--|---|--|--|--|--|--------------------------------|---|
| | | | | | | (f) Code(s) from instructions | (g) Amount of adjustment | |
| | See attached | various | 12/31/14 | 204766 | 223200 | W | 3340 | -15094 |
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| 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 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ► | | | | 204766 | 223200 | | 3340 | -15094 |

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.

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

Social security number or taxpayer identification number

Gregory W & Cecilia P Abbott

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 may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

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 total directly on Schedule D, line 8a; you are not 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.

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

| 1 | (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 Note 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). See the separate instructions. | | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g) |
|--|--|---|--|--|--|---|--------------------------------|---|
| | | | | | | (f) Code(s) from instructions | (g) Amount of adjustment | |
| | E-Commerce CDI | 01/12/11 | 11/24/14 | 3690 | 5143 | | | -1453 |
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| | | | | | | | | |
| 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) ▶ | | | | 3690 | 5143 | | | -1453 |

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.

Alternative Minimum Tax—Individuals

Department of the Treasury
Internal Revenue Service (99)

► Information about Form 6251 and its separate instructions is at www.irs.gov/form6251.
► Attach to Form 1040 or Form 1040NR.

2014
Attachment
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

Gregory W & Cecilia P Abbott

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

| | | | |
|----|---|----|---------|
| 1 | If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.) | 1 | 29,002. |
| 2 | Medical and dental. If you or your spouse was 65 or older, enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0- | 2 | |
| 3 | Taxes from Schedule A (Form 1040), line 9 | 3 | 53,497. |
| 4 | Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line | 4 | |
| 5 | Miscellaneous deductions from Schedule A (Form 1040), line 27 | 5 | |
| 6 | If Form 1040, line 38, is \$152,525 or less, enter -0-. Otherwise, see instructions | 6 | (0.) |
| 7 | Tax refund from Form 1040, line 10 or line 21 | 7 | () |
| 8 | Investment interest expense (difference between regular tax and AMT) | 8 | |
| 9 | Depletion (difference between regular tax and AMT) | 9 | |
| 10 | Net operating loss deduction from Form 1040, line 21. Enter as a positive amount | 10 | |
| 11 | Alternative tax net operating loss deduction | 11 | () |
| 12 | Interest from specified private activity bonds exempt from the regular tax | 12 | |
| 13 | Qualified small business stock (7% of gain excluded under section 1202) | 13 | 0. |
| 14 | Exercise of incentive stock options (excess of AMT income over regular tax income) | 14 | |
| 15 | Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) | 15 | |
| 16 | Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) | 16 | |
| 17 | Disposition of property (difference between AMT and regular tax gain or loss) | 17 | 0. |
| 18 | Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) | 18 | |
| 19 | Passive activities (difference between AMT and regular tax income or loss) | 19 | |
| 20 | Loss limitations (difference between AMT and regular tax income or loss) | 20 | |
| 21 | Circulation costs (difference between regular tax and AMT) | 21 | |
| 22 | Long-term contracts (difference between AMT and regular tax income) | 22 | |
| 23 | Mining costs (difference between regular tax and AMT) | 23 | |
| 24 | Research and experimental costs (difference between regular tax and AMT) | 24 | |
| 25 | Income from certain installment sales before January 1, 1987 | 25 | () |
| 26 | Intangible drilling costs preference | 26 | |
| 27 | Other adjustments, including income-based related adjustments | 27 | |
| 28 | Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$242,450, see instructions.) | 28 | 82,499. |

Part II Alternative Minimum Tax (AMT)

| | | | |
|----|---|----|---------|
| 29 | Exemption. (If you were under age 24 at the end of 2014, see instructions.) IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . . Single or head of household . . . \$117,300 . . . \$52,800 Married filing jointly or qualifying widow(er) . . . 156,500 . . . 82,100 Married filing separately . . . 78,250 . . . 41,050 If line 28 is over the amount shown above for your filing status, see instructions. | 29 | 82,100. |
| 30 | Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34 | 30 | 399. |
| 31 | • If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 64 here. • All others: If line 30 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result. | 31 | 104. |
| 32 | Alternative minimum tax foreign tax credit (see instructions) | 32 | |
| 33 | Tentative minimum tax. Subtract line 32 from line 31 | 33 | 104. |
| 34 | Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions) | 34 | 1,718. |
| 35 | AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45 | 35 | 0. |

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

| | | |
|--|--|----|
| 36 | Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31 | 36 |
| 37 | Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter | 37 |
| 38 | Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter | 38 |
| 39 | If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter | 39 |
| 40 | Enter the smaller of line 36 or line 39 | 40 |
| 41 | Subtract line 40 from line 36 | 41 |
| 42 | If line 41 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result . . . ▶ | 42 |
| 43 | Enter: <ul style="list-style-type: none"> • \$73,800 if married filing jointly or qualifying widow(er), • \$36,900 if single or married filing separately, or • \$49,400 if head of household. | 43 |
| 44 | Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter | 44 |
| 45 | Subtract line 44 from line 43. If zero or less, enter -0- | 45 |
| 46 | Enter the smaller of line 36 or line 37 | 46 |
| 47 | Enter the smaller of line 45 or line 46. This amount is taxed at 0% | 47 |
| 48 | Subtract line 47 from line 46 | 48 |
| 49 | Enter: <ul style="list-style-type: none"> • \$406,750 if single • \$228,800 if married filing separately • \$457,600 if married filing jointly or qualifying widow(er) • \$432,200 if head of household | 49 |
| 50 | Enter the amount from line 45 | 50 |
| 51 | Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter | 51 |
| 52 | Add line 50 and line 51 | 52 |
| 53 | Subtract line 52 from line 49. If zero or less, enter -0- | 53 |
| 54 | Enter the smaller of line 48 or line 53 | 54 |
| 55 | Multiply line 54 by 15% (.15) ▶ | 55 |
| 56 | Add lines 47 and 54 | 56 |
| <p>If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.</p> | | |
| 57 | Subtract line 56 from line 46 ▶ | 57 |
| 58 | Multiply line 57 by 20% (.20) ▶ | 58 |
| <p>If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.</p> | | |
| 59 | Add lines 41, 56, and 57 | 59 |
| 60 | Subtract line 59 from line 36 | 60 |
| 61 | Multiply line 60 by 25% (.25) ▶ | 61 |
| 62 | Add lines 42, 55, 58, and 61 | 62 |
| 63 | If line 36 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result | 63 |
| 64 | Enter the smaller of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31 | 64 |

**Credit for Prior Year Minimum Tax—
Individuals, Estates, and Trusts**

► Information about Form 8801 and its separate instructions is at www.irs.gov/form8801.
► Attach to Form 1040, 1040NR, or 1041.

Name(s) shown on return

Identifying number

Gregory W & Cecilia P Abbott

Part I Net Minimum Tax on Exclusion Items

| | | | |
|----|--|----|----------|
| 1 | Combine lines 1, 6, and 10 of your 2013 Form 6251. Estates and trusts, see instructions | 1 | 111,828. |
| 2 | Enter adjustments and preferences treated as exclusion items (see instructions) | 2 | 22,580. |
| 3 | Minimum tax credit net operating loss deduction (see instructions) | 3 | () |
| 4 | Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$238,550 and you were married filing separately for 2013, see instructions | 4 | 134,408. |
| 5 | Enter: \$80,800 if married filing jointly or qualifying widow(er) for 2013; \$51,900 if single or head of household for 2013; or \$40,400 if married filing separately for 2013. Estates and trusts, enter \$23,100 | 5 | 80,800. |
| 6 | Enter: \$153,900 if married filing jointly or qualifying widow(er) for 2013; \$115,400 if single or head of household for 2013; or \$76,950 if married filing separately for 2013. Estates and trusts, enter \$76,950 | 6 | 153,900. |
| 7 | Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 | 7 | 0. |
| 8 | Multiply line 7 by 25% (.25) | 8 | 0. |
| 9 | Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2013, see instructions | 9 | 80,800. |
| 10 | Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions | 10 | 53,608. |
| 11 | <ul style="list-style-type: none"> • If for 2013 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If for 2013 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$179,500 or less (\$89,750 or less if married filing separately for 2013), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions. | 11 | 13,919. |
| 12 | Minimum tax foreign tax credit on exclusion items (see instructions) | 12 | |
| 13 | Tentative minimum tax on exclusion items. Subtract line 12 from line 11 | 13 | 13,919. |
| 14 | Enter the amount from your 2013 Form 6251, line 34, or 2013 Form 1041, Schedule I, line 55 | 14 | 16,878. |
| 15 | Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0- | 15 | 0. |

Part II Minimum Tax Credit and Carryforward to 2015

| | | | |
|-----------|--|-----------|---------|
| 16 | Enter the amount from your 2013 Form 6251, line 35, or 2013 Form 1041, Schedule I, line 56 | 16 | 0 . |
| 17 | Enter the amount from line 15 | 17 | 0 . |
| 18 | Subtract line 17 from line 16. If less than zero, enter as a negative amount | 18 | 0 . |
| 19 | 2013 credit carryforward. Enter the amount from your 2013 Form 8801, line 26 | 19 | 4,666 . |
| 20 | Enter your 2013 unallowed qualified electric vehicle credit (see instructions) | 20 | |
| 21 | Combine lines 18 through 20. If zero or less, stop here and see the instructions | 21 | 4,666 . |
| 22 | Enter your 2014 regular income tax liability minus allowable credits (see instructions) | 22 | 1,718 . |
| 23 | Enter the amount from your 2014 Form 6251, line 33, or 2014 Form 1041, Schedule I, line 54 | 23 | 104 . |
| 24 | Subtract line 23 from line 22. If zero or less, enter -0- | 24 | 1,614 . |
| 25 | Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2014 Form 1040, line 54 (check box b); Form 1040NR, line 51 (check box b); or Form 1041, Schedule G, line 2c | 25 | 1,614 . |
| 26 | Credit carryforward to 2015. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years | 26 | 3,052 . |

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions.

| | | | |
|--|---|----|----------|
| <p>Caution. If you did not complete the 2013 Qualified Dividends and Capital Gain Tax Worksheet, the 2013 Schedule D Tax Worksheet, or Part V of the 2013 Schedule D (Form 1041), see the instructions before completing this part.</p> | | | |
| 27 | <p>Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2013, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions</p> <p>Caution. If for 2013 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.</p> | 27 | 53,608. |
| 28 | <p>Enter the amount from line 6 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2013 Schedule D Tax Worksheet, or the amount from line 26 of the 2013 Schedule D (Form 1041), whichever applies*</p> <p>If you figured your 2013 tax using the 2013 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.</p> | 28 | 178. |
| 29 | <p>Enter the amount from line 19 of your 2013 Schedule D (Form 1040), or line 18b, column (2), of the 2013 Schedule D (Form 1041)</p> | 29 | |
| 30 | <p>Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2013 Schedule D Tax Worksheet</p> | 30 | 178. |
| 31 | <p>Enter the smaller of line 27 or line 30</p> | 31 | 178. |
| 32 | <p>Subtract line 31 from line 27</p> | 32 | 53,430. |
| 33 | <p>If line 32 is \$179,500 or less (\$89,750 or less if married filing separately for 2013), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions ▶</p> | 33 | 13,892. |
| 34 | <p>Enter:</p> <ul style="list-style-type: none"> • \$72,500 if married filing jointly or qualifying widow(er) for 2013, • \$36,250 if single or married filing separately for 2013, • \$48,600 if head of household for 2013, or • \$2,450 for an estate or trust. <p>Form 1040NR filers, see instructions. }</p> | 34 | 72,500. |
| 35 | <p>Enter the amount from line 7 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2013 Schedule D Tax Worksheet, or the amount from line 27 of the 2013 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from your 2013 Form 1040, line 43, or 2013 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040NR filers, see instructions</p> | 35 | 99,950. |
| 36 | <p>Subtract line 35 from line 34. If zero or less, enter -0-</p> | 36 | 0. |
| 37 | <p>Enter the smaller of line 27 or line 28</p> | 37 | 178. |
| 38 | <p>Enter the smaller of line 36 or line 37</p> | 38 | 0. |
| 39 | <p>Subtract line 38 from line 37</p> | 39 | 178. |
| 40 | <p>Enter:</p> <ul style="list-style-type: none"> • \$400,000 if single for 2013, • \$225,000 if married filing separately for 2013, • \$450,000 if married filing jointly or qualifying widow(er) for 2013, • \$425,000 if head of household for 2013, or • \$11,950 for an estate or trust. <p>Form 1040NR filers, see instructions. }</p> | 40 | 450,000. |
| 41 | <p>Enter the amount from line 36</p> | 41 | 0. |
| 42 | <p>Form 1040 filers, enter the amount from line 7 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2013 Schedule D (Form 1041) or line 18 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either the worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from your 2013 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions</p> | 42 | 99,950. |

Part III Tax Computation Using Maximum Capital Gains Rates (continued)

| | | | |
|---|--|-----------|----------|
| 43 | Add lines 41 and 42 | 43 | 99,950. |
| 44 | Subtract line 43 from line 40. If zero or less, enter -0- | 44 | 350,050. |
| 45 | Enter the smaller of line 39 or line 44 | 45 | 178. |
| 46 | Multiply line 45 by 15% (.15) | 46 | 27. |
| 47 | Add lines 38 and 45 | 47 | 178. |
| If lines 47 and 27 are the same, skip lines 48 through 52 and go to line 53. Otherwise, go to line 48. | | | |
| 48 | Subtract line 47 from line 37 | 48 | 0. |
| 49 | Multiply line 48 by 20% (.20) | 49 | 0. |
| If line 29 is zero or blank, skip lines 50 through 52 and go to line 53. Otherwise, go to line 50. | | | |
| 50 | Add lines 32, 47, and 48 | 50 | |
| 51 | Subtract line 50 from line 27 | 51 | |
| 52 | Multiply line 51 by 25% (.25) | 52 | |
| 53 | Add lines 33, 46, 49, and 52 | 53 | 13,919. |
| 54 | If line 27 is \$179,500 or less (\$89,750 or less if married filing separately for 2013), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions | 54 | 13,938. |
| 55 | Enter the smaller of line 53 or line 54 here and on line 11. If you filed Form 2555 or 2555-EZ for 2013, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions for line 11 | 55 | 13,919. |

* The 2013 Qualified Dividends and Capital Gain Tax Worksheet is in the 2013 Instructions for Form 1040. The 2013 Schedule D Tax Worksheet is in the 2013 Instructions for Schedule D (Form 1040) (or the 2013 Instructions for Schedule D (Form 1041)).

**Gains and Losses From Section 1256
Contracts and Straddles**

Department of the Treasury
Internal Revenue Service

▶ Information about Form 6781 and its instructions is at www.irs.gov/form6781.
▶ Attach to your tax return.

Attachment
Sequence No. **82**

Name(s) shown on tax return

Gregory W & Cecilia P Abbott

Identifying number

Check all applicable boxes (see instructions).

A Mixed straddle election

C Mixed straddle account election

B Straddle-by-straddle identification election

D Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

| (a) Identification of account | (b) (Loss) | (c) Gain |
|--|------------|----------|
| 1 Form 1099-B Fidelity | | 226. |
| 2 Add the amounts on line 1 in columns (b) and (c) | 2 () | 226. |
| 3 Net gain or (loss). Combine line 2, columns (b) and (c) | | 3 226. |
| 4 Form 1099-B adjustments. See instructions and attach statement | | 4 |
| 5 Combine lines 3 and 4 | | 5 226. |
| <i>Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.</i> | | |
| 6 If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number. If you did not check box D, enter -0- | | 6 0. |
| 7 Combine lines 5 and 6 | | 7 226. |
| 8 Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on line 4 of Schedule D or on Form 8949 (see instructions) | | 8 90. |
| 9 Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on line 11 of Schedule D or on Form 8949 (see instructions) | | 9 136. |

Part II Gains and Losses From Straddles. Attach a separate statement listing each straddle and its components.

Section A—Losses From Straddles

| (a) Description of property | (b) Date entered into or acquired | (c) Date closed out or sold | (d) Gross sales price | (e) Cost or other basis plus expense of sale | (f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0- | (g) Unrecognized gain on offsetting positions | (h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0- |
|--|-----------------------------------|-----------------------------|-----------------------|--|--|---|---|
| 10 | | | | | | | |
| 11a Enter the short-term portion of losses from line 10, column (h), here and include on line 4 of Schedule D or on Form 8949 (see instructions) | | | | | | | 11a () |
| b Enter the long-term portion of losses from line 10, column (h), here and include on line 11 of Schedule D or on Form 8949 (see instructions) | | | | | | | 11b () |

Section B—Gains From Straddles

| (a) Description of property | (b) Date entered into or acquired | (c) Date closed out or sold | (d) Gross sales price | (e) Cost or other basis plus expense of sale | (f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0- |
|---|-----------------------------------|-----------------------------|-----------------------|--|--|
| 12 | | | | | |
| 13a Enter the short-term portion of gains from line 12, column (f), here and include on line 4 of Schedule D or on Form 8949 (see instructions) | | | | | |
| b Enter the long-term portion of gains from line 12, column (f), here and include on line 11 of Schedule D or on Form 8949 (see instructions) | | | | | |

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)

| (a) Description of property | (b) Date acquired | (c) Fair market value on last business day of tax year | (d) Cost or other basis as adjusted | (e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0- |
|-----------------------------|-------------------|--|-------------------------------------|---|
| 14 | | | | |

Additional information from your 2014 Federal Tax Return

**SMART WORKSHEET FOR: Schedule D: Capital Gains and Losses
Capital Gain Loss Condensed Entry Table**

Continuation Statement

| Description of Property | | | Date Sold | Date Acquired | S/L |
|---------------------------------|---------------------|----------------------|-----------------------------------|--|------------|
| Sales Price (Proceeds) | Cost or Other Basis | Wash Loss Disallowed | Reported on Form 1099B? | Basis Reported to IRS? | Trans Type |
| Corrected Basis (if applicable) | Adjusted Gain/Loss | Federal Withholding | Brokerage (optional) | | TSJ |
| Put EEM | | | 05/19/2014 | 05/16/2014 | S |
| 2,537. | 768. | | Yes <input type="checkbox"/> X No | Yes <input type="checkbox"/> <input type="checkbox"/> No | |
| | 1,769. | | | | |
| Put GDV | | | 02/04/2014 | 02/03/2014 | S |
| 616. | 249. | | Yes <input type="checkbox"/> X No | Yes <input type="checkbox"/> <input type="checkbox"/> No | |
| | 367. | | | | |
| Put SPY | | | 06/20/2014 | various | S |
| 448. | 1,106. | | Yes <input type="checkbox"/> X No | Yes <input type="checkbox"/> <input type="checkbox"/> No | |
| | -658. | | | | |
| Put TBT | | | 08/07/2014 | Various | S |
| 7,914. | 9,615. | | Yes <input type="checkbox"/> X No | Yes <input type="checkbox"/> <input type="checkbox"/> No | |
| | -1,701. | | | | |

Total

| |
|-------|
| -223. |
|-------|