



2016 Income Tax Return

Federal Return

Thank you for using
FreeTaxUSA.com to prepare your
2016 income tax return.

You can view the status of your e-filed tax return by
signing in to your account at www.freetaxusa.com.

2017 tax preparation on FreeTaxUSA.com will be
available starting in January of 2018.

We look forward to preparing your 2017 tax return.

For the year Jan. 1–Dec. 31, 2016, or other tax year beginning _____, 2016, ending _____, 20

Your first name and initial: **SAGAR I** Last name: **PANCHAL** Your social security number: **648 60 9415**

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. **MISTY OAK DRIVE** Apt. no. **509**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **MELBOURNE, FL 32901**

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

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

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

Check only one box.

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**

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 **1**

(1) First name	Last name	(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)
				<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

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7** **14,250.**

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** **15b** Taxable amount

16a Pensions and annuities **16a** **16b** Taxable amount

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** **20b** Taxable amount

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** **14,250.**

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** **0.**

37 Subtract line 36 from line 22. This is your adjusted gross income **37** **14,250.**

Table with columns for line number, description, and amount. Includes sections for Tax and Credits (lines 38-56), Other Taxes (lines 57-63), Payments (lines 64-74), and Refund (lines 75-77). Total tax is 393. Total payments is 3,229. Amount you owe is 0.

Third Party Designee: Do you want to allow another person to discuss this return with the IRS (see instructions)? [] Yes. Complete below. [X] No

Sign Here: Declaration of preparer. Includes fields for signature, date, and occupation. Occupation listed as STUDENT. Daytime phone number: 321-416-0677

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature (SELF-PREPARED), Date, Check [] if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

**Education Credits
(American Opportunity and Lifetime Learning Credits)**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040A.

▶ Information about Form 8863 and its separate instructions is at www.irs.gov/form8863.

2016
Attachment
Sequence No. **50**

Name(s) shown on return

Your social security number

SAGAR I PANCHAL

648-60-9415



Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	2,435.
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	90,000.
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	14,250.
4	Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit	4	75,750.
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	10,000.
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	1.000
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	2,435.
8	Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below.	8	974.

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	1,461.
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (0.20)	12	
13	Enter: \$131,000 if married filing jointly; \$65,000 if single, head of household, or qualifying widow(er)	13	
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33	19	393.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 25379M

Form **8863** (2016)

Name(s) shown on return SAGAR I PANCHAL	Your social security number 648-60-9415
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Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information
See instructions.

<p>20 Student name (as shown on page 1 of your tax return)</p> <p style="text-align: center;">SAGAR I PANCHAL</p>	<p>21 Student social security number (as shown on page 1 of your tax return)</p> <p style="text-align: center;">648-60-9415</p>
<p>22 Educational institution information (see instructions)</p>	
<p>a. Name of first educational institution</p> <p style="text-align: center;">FLORIDA INSTITUTE OF TECHNOLOGY</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 150 W. UNIVERSITY BLVD MELBOURNE FL 32901</p> <p>(2) Did the student receive Form 1098-T from this institution for 2016? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2015 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If you checked "No" in both (2) and (3), skip (4).</p> <p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T). <p style="text-align: center;">59-6046500</p></p>	<p>b. Name of second educational institution (if any)</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>(2) Did the student receive Form 1098-T from this institution for 2016? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2015 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If you checked "No" in both (2) and (3), skip (4).</p> <p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).</p>

23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2016? Yes — **Stop!** Go to line 31 for this student. No — Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2016 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. Yes — Go to line 25. No — **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of postsecondary education before 2016? See instructions. Yes — **Stop!** Go to line 31 for this student. No — Go to line 26.

26 Was the student convicted, before the end of 2016, of a felony for possession or distribution of a controlled substance? Yes — **Stop!** Go to line 31 for this student. No — Complete lines 27 through 30 for this student.



You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000	27	3,740.
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28	1,740.
29 Multiply line 28 by 25% (0.25)	29	435.
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30	2,435.

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	
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