

FAMILY COURT OF THE STATE ON NEW YORK
COUNTY OF ONONDAGA

In the Matter of a **Support** Proceeding

Angela C Gasparini,

File # 24816

Docket # F-00090-11/17C

Petitioner,
- against -

**MICHAEL ROTONDO'S
AFFIRMATION IN SUPPORT OF
MOTION TO DISMISS**

Michael J Rotondo,

Respondent.

The Respondent, Michael Joseph Rotondo, provides the following in support of his motion to dismiss:

The Respondent, Michael Joseph Rotondo, asserts under the penalties of perjury, the following:

SUMMARY

1. The evidence that the Petitioner had used to impute the income of the Respondent, was a screen-shot of the Respondent's cellular-phone calendar that had shown his employment at Best Buy. The Respondent was terminated from Best Buy on December 4, 2015, and had collected unemployment from this same termination, after the New York State Department of Labor had found that the Respondent was in fact terminated from no fault of his own. The Respondent claims that this same letter from the Department of Labor quashes the imputed income that this violation action is intending to enforce. This same "screen-shot of the Respondent's cellular-phone calendar that had shown his employment at Best Buy" is annexed hereto as "Exhibit A", and those same findings of the New York State Department of Labor is annexed hereto as "Exhibit B".

2. The Respondent's income is approximately \$100 per month. An affidavit in support of the Respondent's income is annexed hereto as "Exhibit C".

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3. The Respondent's total income for the year of 2017 was \$2057. The support order being enforced with this violation action orders the annual payment of \$2912, which this same annual payment of \$2912 is calculated as \$56 a week multiplied by 52 weeks. The Petitioner is attempting to enforce a support order that demands more money than the Respondent makes. The Respondent's federal tax information is annexed hereto as "Exhibit D".

4. The Respondent claims that he isn't required to be looking for work, in order to quash this violation action against him, because there is not any other income, that he is allocating to other resources, instead of using that same "other" income to pay his court ordered child support obligation. In support of this, the Respondent cites Fusco v. Fusco (2 Dept. 2015) 134 A.D.3d 1112, 22 N.Y.S.3d 559; Where the Respondent in Fusco v. Fusco was found guilty of violating his support order, because he was appropriating his funds to his business, which he chose to do instead of, using those same funds to pay his child support obligation.

WHEREFORE, deponent respectfully requests that this matter of Violation of Support Order be dismissed, for Petitioner's failure to state cause of action.

m jr

NYDC#

Signature

[REDACTED]

MICHAEL J. ROTONDO

Respondent

408 Weatheridge Dr.

Camillus, NY 13031

Phone: [REDACTED]

Sworn to before me this

30 day of April, 2018

Mary C. Falcone

Mary C. Falcone
Commissioner of Deeds
City of Syracuse
My Commission Expires December 31, 2018.



10:37

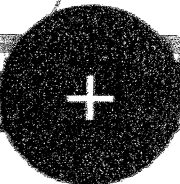
Exhibit A



May 2014



S	M	T	W	T	F	S
27	28	29	30	1	2	3
Best Buy	Best Buy				Best Buy	Best Buy
Work@Be	Work@Be	Best Buy			Work@Be	Work@Be
Best Buy		Work@Be			Best Buy	
4	5	6	7	8	9	10
Best Buy	Best Buy	Best Buy			Best Buy	Best Buy
Best Buy	Work@Be	Work@Be			Work@Be	Work@Be
Best Buy	Best Buy				Best Buy	Work@Be
Work@Be		Best Buy				...
11	12	13	14	15	16	17
Best Buy	Best Buy	Best Buy			Best Buy	Best Buy
Work@Be	Work@Be	Work@Be			Work@Be	Work@Be
Best Buy					Best Buy	
18	19	20	21	22	23	24
Best Buy	Best Buy	Best Buy			Best Buy	Best Buy
Work@Be	Work@Be	Work@Be			Work@Be	Work@Be
Best Buy		Best Buy				
25	26	27	28	29	30	31
Work@Be	Best Buy	Best Buy			Work@Be	Best Buy
Best Buy	Work@Be	Work@Be			Best Buy	Work@Be
		Best Buy			Best Buy	
1	2	3	4	5	6	7
Best Buy	Best Buy	Best Buy			Best Buy	
	Work@Be	Work@Be			Work@	
Work@Be						





JAYSON S. MYERS
CHIEF ADMINISTRATIVE LAW JUDGE
TERESA A. DEMEO
CHRISTOPHER M. TATE
MATTHEW J. TIERNEY
PRINCIPAL ADMINISTRATIVE LAW JUDGE

STATE OF NEW YORK
UNEMPLOYMENT INSURANCE APPEAL BOARD
ADMINISTRATIVE LAW JUDGE SECTION
450 S. SALINA ST., 3d FL, RM 301
SYRACUSE NY 13202
(315) 479-3380
FAX:(315) 479-3418

HERBERT C. FOWLER
SENIOR ADMINISTRATIVE LAW JUDGE

Exhibit B

**DECISION AND NOTICE OF DECISION
DECISIÓN Y AVISO DE LA DECISIÓN TOMADA**

A.L.J. Case No. 116-00386

Mailed and Filed: February 25, 2016

IN THE MATTER OF:

**MICHAEL ROTONDO
408 WEATHERIDGE DR
CAMILLUS NY 13031**

**BEST BUY STORES LP
9090 DESTINY USA DRIVE
SYRACUSE NY 13204**

**EQUIFAX
PO BOX 6012
PEABODY MA 01961-6012**

Department of Labor Office: 801

Hearing Requested: January 19, 2016

PLEASE TAKE NOTICE that this decision has been duly mailed on the date listed above. If you appeared at the hearing and are not satisfied with this decision, you may appeal within **TWENTY DAYS** from the date this decision was mailed. **READ IMPORTANT INFORMATION ON REVERSE SIDE REGARDING YOUR RIGHT TO APPEAL.** Any party who failed to appear at the hearing has the right to apply to reopen the case. For the application to be granted, the party must apply within a reasonable time and must establish good cause for its failure to appear.

POR FAVOR TOME NOTA: esta decisión ha sido debidamente enviada por correo en la fecha que aparece arriba. Si usted asistió a la audiencia y no está satisfecho con la decisión, puede apelar dentro de **VEINTE DIAS** contados a partir de la fecha en que esta decisión fue enviada por correo. **LEA LA INFORMACIÓN IMPORTANTE AL REVERSO SOBRE SUS DERECHOS DE APELACIÓN.** Cualquiera de las partes que falle en comparecer a la audiencia, tiene el derecho de solicitar que se reabra su caso. Para que dicha solicitud sea otorgada, la parte interesada debe solicitarlo dentro de un periodo de tiempo razonable y debe establecer buena causa por no haber comparecido a la audiencia.

**DOCUMENTO IMPORTANTE. PUEDE OBTENER UNA TRADUCCIÓN DEL MISMO LLAMANDO
AL 1-888-209-8124 (FUERA DEL ESTADO DE NUEVA YORK 1-877-358-5306)**

ISSUES: Loss of employment through misconduct.

The Department of Labor issued the initial determination disqualifying the claimant from receiving benefits effective December 4, 2015, on the basis that the claimant lost employment through misconduct in connection with that employment and holding that the wages paid to the claimant by BEST BUY STORES LP prior to December 4, 2015, cannot be used toward the establishment of a claim for benefits. The claimant requested a hearing.

A hearing was held at which testimony was taken. There were appearances by the claimant and on behalf of the employer.

NOTICE OF DECISION**CLAIMANTS****IF YOU DISAGREE WITH THIS DECISION, YOU HAVE A RIGHT TO APPEAL TO THE UNEMPLOYMENT INSURANCE APPEAL BOARD.**

Parties may be represented by lawyers or other persons of their choice on appeal to the Appeal Board. For representing a claimant, a lawyer or an agent registered by the Appeal Board may charge a fee. The fee must be approved by the Appeal Board before payment may be accepted by such lawyer or agent. No other person may charge a fee for representing a claimant. If you do not have enough money to hire a lawyer or registered agent, you may be able to get one free through your local Legal Aid Society or Legal Services Program.

TO APPEAL A DECISION

1. Continue to follow all instructions from the Unemployment Insurance office where you originally filed your claim and to certify for benefits as long as you are unemployed and claiming benefits. This will protect your rights to any benefits you claim.
2. Within twenty (20) days of the date printed on the face of this decision, mail a letter to the office where you originally filed your claim or to the Appeal Board at P.O. Box 15126, Albany, New York 12212-5126, or fax your appeal to the Appeal Board at (518) 402-6208. Please state that you wish to appeal and the reasons for your appeal. Include your ALJ Case Number (found just above your name on the face of the Notice of Decision) and a copy of the Notice of Decision.
3. Claimants who appeal are not required to pay a deposit on filing an appeal.

EMPLOYERS

If you wish to appeal this decision, you may file a notice of appeal within twenty (20) days from the date printed on the face of this decision to the office where the claim was originally filed and which issued the initial determination, or to the Unemployment Insurance Appeal Board at P.O. Box 15126, Albany, New York 12212-5126, or you may fax your notice of appeal to the Appeal Board at (518) 402-6208. Such notice of appeal should include the A.L.J. Case Number (found on the face of this Notice of Decision), the reason(s) for the appeal and a copy of the Notice of Decision.

ALL PARTIES WILL RECEIVE A NOTICE OF RECEIPT OF APPEAL DIRECTLY FROM THE APPEAL BOARD AFTER ANY APPEAL IS MADE.

INSTRUCCIONES A LOS RECLAMANTES**RECLAMANTES****SI NO ESTÁ DE ACUERDO CON ESTA DECISIÓN, USTED TIENE DERECHO DE APELARLA A LA JUNTA DE APELACIONES DEL SEGURO POR DESEMPLEO.**

Las partes si lo desean, pueden estar representadas por abogados u otras personas que ellos seleccionen en la apelación a la Junta de Apelaciones (Appeal Board). Un abogado o un agente que esté registrado por la Junta de Apelaciones, puede cobrarse honorarios por representarle. Estos honorarios deben ser aprobados por la Junta de Apelaciones antes que el pago pueda ser aceptado por dicho abogado o agente registrado. Ninguna otra persona podrá cobrar honorarios por representar al reclamante. Si usted no tiene suficiente dinero para contratar a un abogado o un agente registrado, puede conseguir uno gratis a través de la Sociedad de Asistencia Legal (Legal Aid Society) o el Programa de Servicios Legales (Legal Services Program).

PARA APELAR LA DECISIÓN

1. Continúe siguiendo todas las instrucciones de la oficina del Seguro por Desempleo (Unemployment Insurance) donde usted presentó su reclamo originalmente y para certificar por los beneficios mientras permanezca desempleado y esté reclamando beneficios. Esto protegerá su derecho a recibir cualquier beneficio que reclame.
2. Antes de cumplirse veinte (20) días de la fecha que aparece al frente de esta decisión, envíe una carta a la oficina donde presentó originalmente su petición o al Appeal Board a P.O. Box 15126, Albany, New York 12212-5126, o envíe por fax su apelación al Appeal Board al (518) 402-6208. Por favor, explique que desea apelar y las razones que tiene para hacerlo. Incluya su número de caso ALJ (lo encontrará justo encima de su nombre al frente de este Aviso de Decisión) y envíe una copia de este Aviso de Decisión.
3. Los reclamantes no necesitan depositar dinero para poder apelar su caso.

TODAS LAS PARTES RECIBIRÁN UN AVISO DE RECIBO DE APELACIÓN DIRECTAMENTE DE LA JUNTA DE APELACIONES DESPUÉS DE QUE SU PETICIÓN SEA RECIBIDA.

FINDINGS OF FACT: The claimant was employed as a part time sales associate by a retail store from November 18, 2012 until December 4, 2015. He worked 16 hours a week over 3-4 days. During his employment, the claimant asked and was granted permission from the general manager (J) to take off several Saturdays. On December 4, 2015, the claimant asked a manager (M) if it was alright to notate on the availability scheduling computer that he would no longer be available on Saturdays so he could exercise his visitation rights with his son. When she shrugged her shoulders, the claimant adjusted the scheduling computer accordingly. The employer discharged the claimant for refusing to make himself available to work on Saturdays.

OPINION: Pursuant to Labor Law § 593 (3), a claimant is disqualified from receiving benefits after having lost employment through misconduct in connection with that employment. Pursuant to Labor Law § 527, the wages paid in such employment cannot be used to establish a future claim for benefits.

The credible evidence establishes that the claimant was discharged for refusing to make himself available to work on Saturdays. While I recognize the employer's need to properly staff its business operation and its right to fire any employee they are dissatisfied with, not every technical violation of an employer rule rises to the level of misconduct for unemployment insurance purposes (See *Matter of James*; 34 NY2d 49). I credit the claimant's testimony that he was fired for putting in to take Saturdays off. I reject as unpersuasive, the employer's contention that the claimant's part time position required him to work at least one Saturday a month, in light of the assistant manager's (JH) admission that the general manager had authority to override that requirement. I note that the claimant's desire to exercise his visitation rights constitutes a reasonable and compelling family reason to be off under the unemployment insurance law. However, as the claimant found out, it does prevent an at will employer from terminating his employment. Under the totality of these circumstances, I find that the record was devoid of any indication that the claimant knowingly, intentionally or deliberately violated any employer rule or performed any act of disqualifying misconduct. Accordingly, the claimant separated from his employment under non-disqualifying conditions.

DECISION: The initial determination, disqualifying the claimant from receiving benefits effective December 4, 2015, on the basis that the claimant lost employment through misconduct in connection with that employment and holding that the wages paid to the claimant by BEST BUY STORES LP prior to December 4, 2015, cannot be used toward the establishment of a claim for benefits, is overruled.

The claimant is allowed benefits with respect to the issues decided herein.

/s/ Steven Kittleman

Administrative Law Judge

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PARA APELAR LA DECISIÓN

1. Continúe siguiendo todas las instrucciones de la oficina del Seguro por Desempleo (Unemployment Insurance) donde usted presentó su reclamo originalmente y para certificar por los beneficios mientras permanezca desempleado y esté reclamando beneficios. Esto protegerá su derecho a recibir cualquier beneficio que reclame.
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TODAS LAS PARTES RECIBIRÁN UN AVISO DE RECIBO DE APELACIÓN DIRECTAMENTE DE LA JUNTA DE APELACIONES DESPUÉS DE QUE SU PETICIÓN SEA RECIBIDA.

Civil Court of the City of New York
County of Onondaga

Exhibit C

Index Number F-00090-11/17C

Part

In the Matter of a support proceeding
Angela C. Gasparini Petitioner

AFFIDAVIT IN SUPPORT OF
INCOME AND ASSETS

v.s.

Michael J. Rotondo Respondent

State of New York, County of Onondaga ss:

Michael J. Rotondo, being duly sworn, deposes and says:

PRINT YOUR NAME

1. I am the party named as Michael J Rotondo in the above titled action.

2. I reside at 408 Weatheridge Dr. Camillus NY, 13031

3. I seek to establish through this affidavit, my income and assets.

4. I have a good and meritorious cause of action in that
I cannot afford to pay this support order.

5. am not a recipient of Public Assistance from the Department of Social Services of the City of New York.

6. I have no income other than the sum of \$100 per Month from
My website development business.

7. I own no property of any kind except necessary personal wearing apparel and
My car; \$1000

[Indicate other property and the value of such property]

8. a) I have not made a previous application for this or similar relief.
 b) I have made previous application(s) for this or similar relief, but I am making this further application
because

I need to establish my income and assets for this action.

Sign your name M J Rotondo

Sworn to before me this 30 day of April 2018

Print your address

408 Weatheridge Dr.
Camillus NY 13031

NYC # 4779

Mary C Falcone
Signature of Court Employee and Title

Telephone Number [REDACTED]

CIV-GP-15-i(Revised 5/04)

Mary C. Falcone
Commissioner of Deeds
City of Syracuse

FREE CIVIL COURT FORM

No fee may be charged to fill in this form.

Form can be found at: <http://www.nycourts.gov/courts/nyc/civil/forms.shtml>

My Commission Expires December 31, 2018

Exhibit D

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

Your first name and initial **Michael J** Last name **Rotondo** See separate instructions. Your social security number [REDACTED]

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. **408 Weatheridge Dr.** 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). **Camillus, NY, 13031** Presidential Election Campaign

Foreign country name Foreign province/state/county Foreign postal code 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 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. 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 5 Qualifying widow(er) (see instructions)

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a. Boxes checked on 6a and 6b: 1. No. of children on 6c who: • lived with you: 0 • did not live with you due to divorce or separation (see instructions): 0. Dependents on 6c not entered above: 0. Add numbers on lines above: 1. b 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). If more than four dependents, see instructions and check here

Income	7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	1347	05
	8a	Taxable interest. Attach Schedule B if required	8a	0	00
	b	Tax-exempt interest. Do not include on line 8a	8b	0	00
	9a	Ordinary dividends. Attach Schedule B if required	9a	0	00
	b	Qualified dividends	9b	0	00
	10	Taxable refunds, credits, or offsets of state and local income taxes	10	0	00
	11	Alimony received	11	0	00
	12	Business income or (loss). Attach Schedule C or C-EZ	12	0	00
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	0	00
	14	Other gains or (losses). Attach Form 4797	14	0	00
	15a	IRA distributions	15a	0	00
	b	Taxable amount	15b	0	00
	16a	Pensions and annuities	16a	0	00
	b	Taxable amount	16b	0	00
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	0	00
	18	Farm income or (loss). Attach Schedule F	18	0	00
	19	Unemployment compensation	19	0	00
	20a	Social security benefits	20a	0	00
	b	Taxable amount	20b	0	0
	21	Other income. List type and amount DBA	21	710	00
	22	Combine the amounts in the far right column for lines 7 through 21. This is your total income	22	2057	05

Adjusted Gross Income	23	Educator expenses	23	0	00
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	0	00
	25	Health savings account deduction. Attach Form 8889	25	0	00
	26	Moving expenses. Attach Form 3903	26	0	00
	27	Deductible part of self-employment tax. Attach Schedule SE	27	0	00
	28	Self-employed SEP, SIMPLE, and qualified plans	28	0	00
	29	Self-employed health insurance deduction	29	0	00
	30	Penalty on early withdrawal of savings	30	0	00
	31a	Alimony paid b Recipient's SSN	31a	0	00
	32	IRA deduction	32	0	00
	33	Student loan interest deduction	33	0	00
	34	Tuition and fees. Attach Form 8917	34	0	00
	35	Domestic production activities deduction. Attach Form 8903	35	0	00
	36	Add lines 23 through 35	36	0	00
	37	Subtract line 36 from line 22. This is your adjusted gross income	37	2057	05

		38	Amount from line 37 (adjusted gross income)	38	2057	05
Tax and Credits	39a	Check <input type="checkbox"/> You were born before January 2, 1953, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1953, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a		0		
	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, \$6,350 Married filing jointly or Qualifying widow(er), \$12,700 Head of household, \$9,350	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)		40	9350	00
	41	Subtract line 40 from line 38		41	-7292	95
	42	Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions		42	4050	00
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	0	00
	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	0	00
	45	Alternative minimum tax (see instructions). Attach Form 6251		45	0	00
	46	Excess advance premium tax credit repayment. Attach Form 8962		46	0	00
	47	Add lines 44, 45, and 46		47	0	00
	48	Foreign tax credit. Attach Form 1116 if required		48	0	00
	49	Credit for child and dependent care expenses. Attach Form 2441		49	0	00
	50	Education credits from Form 8863, line 19		50	0	00
	51	Retirement savings contributions credit. Attach Form 8880		51	0	00
	52	Child tax credit. Attach Schedule 8812, if required		52	0	00
	53	Residential energy credits. Attach Form 5695		53	0	00
	54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>		54	0	00
55	Add lines 48 through 54. These are your total credits		55	0	00	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-		56	0	00	
Other Taxes	57	Self-employment tax. Attach Schedule SE		57	0	00
	58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919		58	0	00
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		59	0	00
	60a	Household employment taxes from Schedule H		60a	0	00
	b	First-time homebuyer credit repayment. Attach Form 5405 if required		60b	0	00
	61	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>		61	0	00
	62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)		62	0	00
63	Add lines 56 through 62. This is your total tax		63	0	00	
Payments	64	Federal income tax withheld from Forms W-2 and 1099		64	91	43
	65	2017 estimated tax payments and amount applied from 2016 return		65	20	00
	66a	Earned income credit (EIC)		66a	0	00
	b	Nontaxable combat pay election <input type="checkbox"/> 66b 0 00		66b	0	00
	67	Additional child tax credit. Attach Schedule 8812		67	0	00
	68	American opportunity credit from Form 8863, line 8		68	0	00
	69	Net premium tax credit. Attach Form 8962		69	0	00
	70	Amount paid with request for extension to file		70	0	00
	71	Excess social security and tier 1 RRTA tax withheld		71	0	00
	72	Credit for federal tax on fuels. Attach Form 4136		72	0	00
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>		73	0	00	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments		74	111	43	
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid		75	111	43
	76a	Amount of line 75 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/>		76a	111	43
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 2018 estimated tax ▶		77	0	00	
Amount You Owe	78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ▶		78	0	00
79	Estimated tax penalty (see instructions)		79	0	00	

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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
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.)

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.