

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** | **2017** | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

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

Your first name and initial **JAMES R** Last name **COMER** Your social security number [REDACTED]

If a joint return, spouse's first name and initial **TAMARA J** Last name **COMER** Spouse's social security number [REDACTED]

Home address (number and street). If you have a P.O. box, see instructions. [REDACTED] Apt. no. [REDACTED] **▲ 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). **TOMPKINSVILLE KY 42167** **Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

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

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)** 5 Qualifying widow(er) (see instructions)
3 Married filing separately. Enter spouse's SSN above and full name here. **Check only one box.**

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a } Boxes checked on 6a and 6b **2**
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 qual. for child tax credit (see instr.)
If more than four dependents, see instructions and check here

REAGAN F	COMER	[REDACTED]	DAUGHTER	<input checked="" type="checkbox"/>
HARLAN J	COMER	[REDACTED]	SON	<input checked="" type="checkbox"/>
ANISTON L	COMER	[REDACTED]	DAUGHTER	<input checked="" type="checkbox"/>

 No. of children on 6c who: **3**
• lived with you
• did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above

d Total number of exemptions claimed Add numbers on lines above **5**

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7 153,890**
8a Taxable interest. Attach Schedule B if required **8a 12,434**
b Tax-exempt interest. Do not include on line 8a **8b**
9a Ordinary dividends. Attach Schedule B if required **9a 60**
b Qualified dividends **9b 50**
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 -1,894**
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here **13 154,500**
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 -66,330**
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 **22 252,660**

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 **37 252,660**

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 252,660

39a Check You were born before January 2, 1953, Blind. Total boxes checked 39a

if: Spouse was born before January 2, 1953, Blind. } Total boxes checked 39a

b If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b

40 Itemized deductions (from Schedule A) or standard deduction (see left margin) 40 31,989

41 Subtract line 40 from line 38 41 220,671

42 Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions 42 20,250

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 200,421

44 Tax (see instr.). Check if any from: a Form(s) 8814 b Form 4972 c 44 24,627

45 Alternative minimum tax (see instructions). Attach Form 6251 45

46 Excess advance premium tax credit repayment. Attach Form 8962 46

47 Add lines 44, 45, and 46 47 24,627

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 3800 b 8801 c 54

55 Add lines 48 through 54. These are your total credits 55

56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- 56 24,627

Other Taxes

57 Self-employment tax. Attach Schedule SE 57

58 Unreported social security and Medicare tax from Form: a 4137 b 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 61

62 Taxes from: a Form 8959 b Form 8960 c Instructions; enter code(s) 62 101

63 Add lines 56 through 62. This is your total tax 63 24,728

Payments

64 Federal income tax withheld from Forms W-2 and 1099 64 22,725

65 2017 estimated tax payments and amount applied from 2016 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 2439 b Reserved c 8885 d 73

74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments 74 22,725

Refund

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid 75

76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here 76a

Direct deposit? See Instructions b Routing number c Type: Checking Savings

d Account number

77 Amount of line 75 you want applied to your 2018 estimated tax 77

78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions 78 2,003

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 **JOHN M TAYLOR, CPA** Personal identification number (PIN)

Phone no.

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 **FARM-AGRICULTURE** Daytime phone number

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation **HOUSEWIFE** If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

Preparer

Print/Type preparer's name **JOHN M TAYLOR, CPA** Preparer's signature **JOHN M TAYLOR, CPA** Date **04/05/18** Check if self-employed PTIN

Firm's name **TAYLOR POLSON & CO, PSC** Firm's EIN

Firm's address **101 MCKENNA ST** Phone no.

GLASGOW KY 42141

FORM **740**

Commonwealth of Kentucky
Department of Revenue

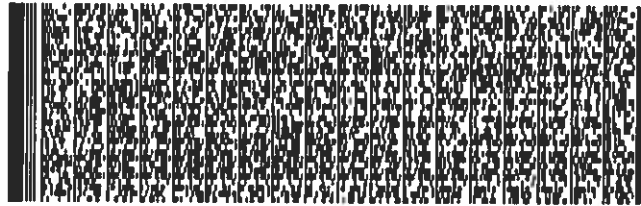


KENTUCKY
INDIVIDUAL INCOME TAX RETURN
Full-Year Residents Only

2017

For calendar year or other taxable year beginning _____, 2017, and ending _____, 20__.

A. Spouse's Social Security Number		B. Your Social Security Number	
[REDACTED]		[REDACTED]	
Name - Last, First, Middle Initial (Joint or combined return, give both names and initials.)			
COMER COMER		JAMES TAMARA	
		R J	
Mailing Address (Number and Street including Apartment Number or P.O. Box)			
[REDACTED]			
City, Town or Post Office		State	ZIP Code
TOMPKINSVILLE		KY	42167



FILING STATUS (see instructions)

1 Single

2 Married, filing separately on this combined return. (If both had income.)

3 Married, filing joint return.

4 Married, filing separate returns. Enter spouse's Social Security number above and full name here.

Check if applicable:

Amended (Enclose copy of 1040X, if applicable.)

POLITICAL PARTY FUND
Designating \$2 will not change your refund or tax due.

	A. Spouse	B. Yourself
Democratic	(1) <input type="checkbox"/>	(4) <input type="checkbox"/>
Republican	(2) <input type="checkbox"/>	(5) <input type="checkbox"/>
No Designation	(3) <input checked="" type="checkbox"/>	(6) <input checked="" type="checkbox"/>

INCOME/TAX	A. Spouse (Use if Filing Status 2 is checked.)		B. Yourself (or Joint)	
5 Enter amount from federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4. (If total of Columns A and B is \$32,718 or less, you may qualify for the Family Size Tax Credit. See instructions.)	5	00	5	252,660 00
6 Additions from Schedule M, line 8	6	00	6	61,065 00
7 Add lines 5 and 6	7	00	7	313,725 00
8 Subtractions from Schedule M, line 20	8	00	8	40,248 00
9 Subtract line 8 from line 7. This is your Kentucky Adjusted Gross Income	9	00	9	273,477 00
10 Itemizers: Enter itemized deductions from Kentucky Schedule A. Nonitemizers: Enter \$2,480 in Columns A and/or B	10	00	10	20,327 00
11 Subtract line 10 from line 9. This is your Taxable Income	11	00	11	253,150 00
12 Enter tax from Tax Table or Schedule J <input type="checkbox"/>	12	00	12	14,855 00
13 Enter tax from Form 4972-K <input type="checkbox"/> ; Schedule RC-R <input type="checkbox"/> ; Schedule DS-R <input type="checkbox"/> ; Angel Investor Recapture <input type="checkbox"/>	13	00	13	00
14 Add lines 12 and 13 and enter total here	14	00	14	14,855 00
15 Enter amounts from page 3, Section A, lines 24A and 24B	15	00	15	00
16 Subtract line 15 from line 14. If line 15 is larger than line 14, enter zero	16	00	16	14,855 00
17 Enter personal tax credit amounts from page 3, Section B, lines 4A and 4B	17	00	17	50 00
18 Subtract line 17 from line 16. If line 17 is larger than line 16, enter zero	18	00	18	14,805 00
19 Add tax amount(s) in Columns A and B, line 18 and enter here	19		19	14,805 00
20 Check the box that represents your total family size (see instructions before completing lines 20 and 21)	20		20	1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input checked="" type="checkbox"/>
21 Multiply line 19 by Family Size Tax Credit decimal amount _____ (____%) and enter here	21		21	00
22 Subtract line 21 from line 19	22		22	14,805 00
23 Enter the Education Tuition Tax Credit from Form 8863-K	23		23	00
24 Subtract line 23 from line 22	24		24	14,805 00
25 Enter Child and Dependent Care Credit from federal Form 2441, line 9 > _____ x 20% (.20)	25		25	00
26 Income Tax Liability. Subtract line 25 from line 24. If line 25 is larger than line 24, enter zero	26		26	14,805 00
27 Enter KENTUCKY USE TAX due on Internet, mail order, or other out-of-state purchases (see instructions)	27		27	0 00
28 Add lines 26 and 27. Enter here and on page 2, line 29	28		28	14,805 00



REFUND/TAX PAYMENT SUMMARY

29	Enter amount from page 1, line 28. This is your Total Tax Liability	29	14,805	00
30	(a) Enter Kentucky income tax withheld as shown on enclosed Schedule KW-2	30(a)	8,701	00
	(b) Enter 2017 Kentucky estimated tax payments	30(b)		00
	(c) Enter 2017 refundable certified rehabilitation credit	30(c)		00
	(d) Enter 2017 film industry tax credit	30(d)		00
	(e) For amended return; enter amount paid with original return plus additional payment(s) made after it was filed	30(e)		00
31	Add lines 30(a) through 30(e)	31	8,701	00
32	(a) If line 31 is larger than line 29, enter amount overpaid	32(a)		00
	(b) Estimated tax penalty and/or interest. <input type="checkbox"/> Check if Form 2210-K attached	32(b)		00
	(c) For amended return; overpayment, if any, shown on original return	32(c)		00
	(d) Subtract line 32(b) and 32(c) from 32(a), enter AMOUNT OVERPAID (see instructions)	32(d)		00
33	Fund Contributions; see instructions.			
	(a) Nature and Wildlife Fund		00	
	(b) Child Victims' Trust Fund		00	
	(c) Veterans' Program Trust Fund		00	
	(d) Breast Cancer Research/ Education Trust Fund		00	
	(e) Farms to Food Banks Trust Fund		00	
	(f) Local History Trust Fund		00	
	(g) Special Olympics KY		00	
	(h) Pediatric Cancer Research Trust Fund		00	
	(i) Rape Crisis Ctr. Trust Fund		00	
34	Add lines 33(a) through 33(i)	34		00
35	Amount of line 32(d) to be CREDITED TO YOUR 2018 ESTIMATED TAX (Credit forwards not available for amended returns)	35		00
36	Subtract lines 34 and 35 from line 32(d). Amount to be REFUNDED TO YOU	36		00
	REFUND OPTIONS (Not available for amended returns)			
	Check here if you would like your refund issued on a Bank of America Prepaid Debit Card <input type="checkbox"/>			
	Check here if you would like to receive your Debit Card material in Spanish <input type="checkbox"/>			
37	If line 29 is larger than line 31, enter ADDITIONAL TAX DUE	37	6,104	00
38	(a) Estimated tax penalty <input checked="" type="checkbox"/> Check if Form 2210-K attached	38(a)		00
	(b) Estimated tax interest	38(b)		00
	(c) Interest	38(c)		00
	(d) Late payment penalty	38(d)		00
	(e) Late filing penalty	38(e)		00
39	Add lines 38(a) through 38(e). Enter here	39		00
40	Add lines 37 and 39 and enter here. This is the AMOUNT YOU OWE	40	6,104	00

SECTION A - BUSINESS INCENTIVE AND OTHER TAX CREDITS

	A. Spouse	B. Yourself
1 Enter nonrefundable limited liability entity credit	00	00
2 Enter Kentucky small business tax credit	00	00
3 Enter skills training investment credit (attach copy(ies) of certification)	00	00
4 Enter nonrefundable certified rehabilitation credit	00	00
5 Enter credit for tax paid to another state (attach copy of other state's return(s))	00	00
6 Enter unemployment credit (attach Schedule UTC)	00	00
7 Enter recycling and/or composting equipment credit (attach Schedule RC)	00	00
8 Enter Kentucky investment fund credit (attach copy(ies) of certification)	00	00
9 Enter coal incentive credit	00	00
10 Enter qualified research facility credit (attach Schedule QR)	00	00
11 Enter GED incentive credit (attach Form DAEL-31)	00	00
12 Enter voluntary environmental remediation credit (attach Schedule VERB)	00	00
13 Enter biodiesel and renewable diesel credit	00	00
14 Enter environmental stewardship credit	00	00
15 Enter clean coal incentive credit	00	00
16 Enter ethanol credit (attach Schedule ETH)	00	00
17 Enter cellulosic ethanol credit (attach Schedule CELL)	00	00
18 Enter railroad maintenance and improvement credit (attach Schedule RR-I)	00	00



SECTION A — BUSINESS INCENTIVE AND OTHER TAX CREDITS (continued)

	A. Spouse		B. Yourself	
19 Enter Endow Kentucky credit (attach Schedule ENDOW)	19	00	19	00
20 Enter New Markets Development Program credit	20	00	20	00
21 Enter food donation credit (attach Schedule FD)	21	00	21	00
22 Enter distilled spirits credit (attach Schedule DS)	22	00	22	00
23 Enter angel investor credit	23	00	23	00
24 Add lines 1 through 23, Columns A and B. Enter here and on page 1, line 15	24	00	24	00

SECTION B — PERSONAL TAX CREDITS

Check Regular
 Check all four if 65 or over
 Check all four if blind
 Check both for Kentucky National Guard

1 (a) Credits for yourself:
 (b) Credits for spouse:

1 Enter number of boxes checked on line 1 **2**

2 Dependents:

First and Last Name	Dependent's Social Security number	Dependent's relationship to you	Check if qualifying child for family size tax credit
REAGAN F COMER	[REDACTED]	DAUGHTER	<input checked="" type="checkbox"/>
HARLAN J COMER	[REDACTED]	SON	<input checked="" type="checkbox"/>
ANISTON L COMER	[REDACTED]	DAUGHTER	<input checked="" type="checkbox"/>

2 Enter number of dependents who:

- lived with you **3**
- did not live with you (see instructions)
- other dependents

3 Add total number of credits claimed on lines 1 and 2. If married filing separately on a combined return (Filing Status 2), each taxpayer must claim his or her own credits from line 1, divide the credits on line 2, and enter the totals in Boxes 3A and 3B. All other filers enter the amount from line 3 in Box 3B **5**

Spouse		Yourself	
3A	3B	3A	3B
			5
x \$10		x \$10	
4A	4B	4A	4B
			50

4 Multiply credits on line 3A by \$10 and enter on line 4A. Multiply credits on line 3B by \$10 and enter on line 4B. Enter here and on page 1, line 17, Columns A and B

SECTION C — FAMILY SIZE TAX CREDIT

(List the name and Social Security number of qualifying children that are not claimed as dependents in Section B.)

First and Last Name	Social Security number	First and Last Name	Social Security number

Attach a complete copy of federal Form 1040 if you received farm, business, or rental income or loss. If not required, check here.

I, the undersigned, declare under penalties of perjury that I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I also understand and agree that our election to file a combined return under the provisions of Regulation 103 KAR 17:020 will result in refunds being made payable to us jointly and in each of us being jointly and severally liable for all taxes accruing under this return.

Your Signature (If joint or combined return, both must sign.)	Driver's License/State Issued ID No	Date Signed	Telephone Number (daytime)
JOHN M TAYLOR, CPA	[REDACTED]	04/05/18	
Typed or Printed Name of Preparer Other than Taxpayer	I.D. Number of Preparer	Date Signed	
TAYLOR POLSON & CO, PSC	[REDACTED]		
Firm Name	EIN	May the DOR discuss this return with this preparer? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
GLASGOW, KY 42141			

REFUNDS

MAIL TO: Kentucky Department of Revenue
 P. O. Box 856970
 Louisville, KY 40285-6970

PAYMENTS

MAIL TO: Kentucky Department of Revenue
 P. O. Box 856980
 Louisville, KY 40285-6980

- Make check payable to Kentucky State Treasurer
- Include your Social Security number and "KY Income Tax-2017"
- Visit www.revenue.ky.gov for electronic payment options