FILED MAY 11, 2015 DOCUMENT NO. 02720-15 FPSC - COMMISSION CLERK



May 8, 2015

VIA FEDERAL EXPRESS

SMAY II AM 9: 18 COMMISSION CLERK

Carlotta S. Stauffer, Commission Clerk Office of Commission Clerk Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399

REDACTED

Docket No. 140174-WU - Application for approval of transfer of Certificate No. 117-W from Crestridge Utility Corporation to Crestridge Utilities, LLC, in Pasco County. Our File No.: 47136.03

Docket No. 140176-WU - Application for approval of transfer of Certificate No. 116-W from Holiday Garden Utilities, Inc. to Holiday Gardens Utilities, LLC, in Pasco County. Our File No.: 47136.02

Dear Ms. Stauffer:

The following are the responses of Crestridge Utility, LLC ("Crestridge"), and Holiday Gardens Utilities, LLC ("Holiday Gardens") to the Staff's Fourth Data Request dated April 30, 2015:

Staff's Second Data Request dated February 23, 2015, Nos. 1-3, 5, 6 - Crestridge and Holiday Gardens

1) Please provide copies of all bills that show what the Utility has billed its customers monthly during the period September 2013 through December 2014 for water service, garbage collection, and street lighting. In lieu of individual bills, the amount billed to each customer in spreadsheet form would be sufficient, provided it includes detailed information on the amount billed for each service: water service, garbage collection, and street lighting.

<u>Response:</u> See file titled "2 Final PSC Both05 06 2015.xlsx" on attached CD, Tabs HGU 914-913, HGU 1014-1214, CRU 914-12-14, CRU 814-913-1214.

- COM _____ AFD _____ ECO _____ ENG CD GCL _____ IDM _____ TEL ____ CLK
- a) Please provide the total amount billed monthly to customers by category: water service, garbage collection, and street lighting during the period September 2013 through December 2014.
 <u>Response:</u> See file titled "2 Final PSC Both05 06 2015.xlsx" on attached CD, Tabs HGU 914-913, HGU 1014-1214, CRU 914-12-14, CRU 814-913-1214.
- b) Please describe how the Utility determined the total amount to bill for street lighting to its customers, and how this amount was allocated among the individual customers during the period September 2013 through December 2014. If more than one method was utilized, please explain each and the reasons for any changes between methods.

Carlotta S. Stauffer, Commission Clerk May 8, 2015 Page 2

<u>Response:</u> The Utility fails to see the relevance of providing this unregulated service to the instant case. However, in the spirit of cooperation, the amount is determined pursuant to the Restrictive Covenants, copies of which have been provided to the Staff.

2) Please provide a monthly comparison of the amounts billed to customers for street lighting service with the amount billed to the Utility by its street lighting provider. Duke Energy Florida during the period September 2013 through December 2014.

<u>Response</u>: The Utility fails to see the relevance of providing this unregulated service to the instant case. However, in the spirit of cooperation, See file titled "2 Final PSC Both05 06 2015.xlsx" on attached CD, Tabs HGU and CRU.

a) If the amount billed to customers is greater than the amount billed to the Utility by its street lighting provider, please explain this discrepancy.

<u>Response:</u> There is no "discrepancy". This is an unregulated service. Staff has previously been provided with the documentation providing for this charge.

3) Please provide a monthly comparison of the amounts billed to customers for garbage collection service with the amount billed to the Utility by its garbage collection provider during the period September 2013 through December 2014.

<u>Response</u>: The Utility fails to see the relevance of providing this unregulated service to the instant case. However, in the spirit of cooperation, See file titled "2 Final PSC Both05 06 2015.xlsx" on attached CD, Tabs HGU and CRU.

5) Certain information regarding Florida Utility Services 1, LLC's assets were previously provided to staff in response to a previous data request; however, the information did not include a balance sheet. Please provide a balance sheet for Florida Utility Services 1, LLC.

Response: Please see the file titled "Florida Utility Services Balance Sheet.pdf" on the enclosed CD.

<u>Staff's Third Data Request – March 4, 2015, No. 5b and c – Crestridge and Holiday Gardens</u> 5) With regard to the line of credit that you referenced in the meeting with Commission staff on February 26, 2014:

a) In whose name was this line of credit issued?

b) Please provide the name and address of the bank issuing this line of credit.

Response: Suncoast Schools Federal Credit Union, 6801 E. Hillsborough Ave., Tampa, FL 33610

c) What is the amount of the line of credit and how much is left on the line of credit?

<u>Response:</u> Due to Mr. Smallridge's lack of use of the line of credit, it was recently closed due to inactivity. Mr. Smallridge learned of this when he requested documentation of the loan in connection with responding to this request. Mr. Smallridge has since contacted another lender and expects to close on a new line of credit in the name of Florida Utility Services I, LLC within the next two weeks.

(d) Has this line of credit been used to purchase any capital or expense items for Crestridge Utilities, LLC/Holiday Gardens, LLC? If so, please describe the amount of credit expended for these items and the date credit was extended.

Mr. Smallridge provided answers to a and d but not to b and c. Please provide support documentation from the bank issuing the personal line of credit for all responses to Staff Third Data Request No. 5 a through c.

Response: This documentation will be electronically filed separately.

Staff is also requesting the following additional information: Staff's Fourth Data Request – April 29, 2015 – Crestridge and Holiday Gardens

1) Please provide the personal tax returns for Michael A. Smallridge for the tax years 2011, 2012, 2013 and 2014.

<u>Response:</u> The 2011, 2012 and 2013 personal tax returns are being filed simultaneously pursuant to a Request for Confidential Classification. Redacted copies are on the enclosed CD. Mr. Smallridge has not yet filed his 2014 tax return.

- Please provide all of the pages of the Statement of Financial Condition as of Dec. 31, 2014, provided in response to Staff's First Data Request No. 5.
 <u>Response</u>: In lieu of the Financial Statement provided as of 12/31/14, Mr. Smallridge has submitted a Financial Statement as of March 1, 2015 (Documents 02608-15 and 02606-15) filed in the respective dockets.
- Please provide the address of the "personal residence" referenced in the Statement of Financial Condition as of Dec. 31, 2014, provided in response to Staff's First Data Request No. 5. <u>Response:</u> 9539 E. Southgate Dr., Inverness, FL 34450
- 4) Please provide the address(es) of and separate value(s) for all properties listed as "Real Estate Investments" on the Statement of Financial Condition as of Dec. 31, 2014, provided in response to Staff's First Data Request No. 5.
 <u>Response:</u> 3373 S. Royal Oaks Dr. Inverness, FL. 34450 (\$27,500) 8724 Moonrise Lane, Floral City Florida 34436 (\$44,000)
- If any of these properties are subject to a mortgage, please provide the current outstanding balance due for each property. <u>Response:</u> 3373 S. Royal Oaks Dr. Inverness, FL. 34450 (\$44,459)

8724 Moonrise Lane, Floral City Florida 34436 (\$36,033)

- 6) As of April 29, 2015, please provide a list of the addresses of all properties in which Michael A. Smallridge is the trustee or holds any ownership share. For each such property please provide the fair market value and liabilities associated with each property. <u>Response:</u> See responses to Nos. 4 & 5 above. The value of 9539 E. Southgate Dr., Inverness, FL 34450 is \$159,000 with a debt of \$93,300.
- Please provide Schedules A-G of the Statement of Financial Condition as of Dec. 31, 2014 provided in response to Staff's First Data Request No. 5. <u>Response:</u> Schedules A-G have been filed under confidentiality as a part of the March 1, 2015 Financial Statements.
- Please provide tax returns for Florida Utility Services 1 LLC for the tax years 2011, 2012, 2013 and 2014.
 <u>Response:</u> Florida Utility Services 1 LLC does not file tax returns.
- 9) Please list all water and wastewater utilities, regulated or not regulated by the Commission, in which as of April 29, 2015, Michael Smallridge has an ownership interest of more than 5%. For each utility listed

Carlotta S. Stauffer, Commission Clerk May 8, 2015 Page 4

please provide the name of, and the percent ownership interest held by, all persons or legal entities with an ownership share in the utilities.

| Response: | West Lakeland Wastewater, LLC | 100% |
|-----------|--------------------------------|-------|
| | Pinecrest Utilities, LLC | .100% |
| | East Marion Utilities, LLC | |
| | Charlie Creek Utilities, LLC | |
| | Holiday Gardens Utilities, LLC | .100% |
| | Crestridge Utilities, LLC | .100% |

10) For Crestridge only. Please provide documents demonstrating that the Department of Environmental Protection is satisfied with the utility's plan for resolving outstanding deficiencies Nos. 1 and 2 from the 2015 Sanitary Survey provided in your response to Staff's Third Data Request No. 4.

<u>Response</u>: The ground water storage tank issue is included in the SARC and DEP has not indicated any disagreement with that time frame. The meter was replaced on May 7, 2015. See file titled "Crestridge Meter Receipt.pdf" on the attached CD. The DEP inspector is out of the office until May 11, 2015. When he returns, Crestridge will supplement its response with DEP documentation. See the file titled "E-Mail to DEP (Well Meter).pdf on the enclosed CD.

As a further indication of Mr. Smallridge's financial ability, he has regularly loaned money to the Utilities as neede. See file titled "Mike Smallridge Loans.pdf" on enclosed CD.

Should you have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,

Justin G. Ch. co

MARTIN S. FRIEDMAN For the Firm

MSF/ Enclosures

cc: Mike Smallridge (via email) Suzanne Brownless, Esquire (via email)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for approval of transfer of Certificate No. 117-W from Crestridge Utility Corporation to Crestridge Utilities, LLC In Pasco County

Docket No. 140174-WU

MICHAEL SMALLRIDGE'S REQUEST FOR CONFIDENTIAL CLASSIFICATION

Michael Smallridge ("Smallridge"), by and through his undersigned counsel, files this Request for Confidential Classification in relation to his 2011, 2012 and 2103 Individual Tax Returns, filed jointly with his wife, which are being filed simultaneously in response to Staff's Fourth Data Request dated April 29, 2015.

1. Pursuant to 367.156, Florida Statutes, this Commission has the authority to classify certain material as proprietary confidential business information. This classification exempts the material from public disclosure under Section 119.07(1), Florida Statutes.

2. Smallridge requests that his Individual Tax Returns be classified as proprietary confidential business information under Section 367.156, Florida Statutes, and Rule 25-22.006, Florida Administrative Code (the "Confidential Information"). If this request is granted, then the subject portions of said Individual Tax Returns will be exempt from Section 119.07(1), Florida Statutes. Attached hereto as Exhibit "A" is a Justification Matrix providing a justification for Smallridge's request. The information is attached hereto both in highlighted and redacted format.

3. The Individual Tax Returns produced in response to Staff's Fourth Data Request and are intended to be and is treated by Smallridge as private and confidential and have not been disclosed externally and has been strictly controlled internally.

4. The information consists of the Individual Tax Returns of the owner of Crestridge Utilities, LLC ("Utility"), filed jointly with his wife. This information should be classified as proprietary confidential business information because it is the personal financial information of the

owner unrelated to his compensation from the Utility, and disclosure would impair the owner's competitive interests as he moves to acquire other systems in the future.

5. Requiring the disclosure of the owner's Individual Tax Returns would violate Smallridge's right to privacy under Article I, Section 23 of the Florida Constitution.

WHEREFORE, Michael Smallridge requests confidential treatment of the referenced documents and the entry of the protective order that is consistent with this Motion.

Respectfully submitted this 8th day of May, 2015, by:

Friedman & Friedman, P.A. 766 North Sun Drive, Suite 4030 Lake Mary, FL 32746 Phone: (407) 830-6331 Fax: (407) 878-2178 mfriedman@ff-attorneys.com

460 1 au

MARTIN S. FRÍEDMAN Florida Bar No.: 0199060 For the Firm

CERTIFICATE OF SERVICE DOCKET NO. 140174-WS

I HEREBY CERTIFY that a true and correct copy of the foregoing Request for Confidential Classification has been sent by overnight courier service to the PSC Clerk and redacted copies furnished by E-Mail to the following parties this 8th day of May, 2015:

Suzanne Brownless, Esquire Office of General Counsel Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850 <u>sbrownle@psc.state.fl.us</u>

non

MARTIN S. FRIEDMAN For the Firm

Exhibit "A"

JUSTIFICATION MATRIX

| Location | Justification | | | |
|--|---|--|--|--|
| (Document name and location of information) | | | | |
| 2011, 2012 & 2103 Individual Tax Returns | The requested financial information of the owner is | | | |
| | not related to any ratemaking function with regard to | | | |
| Social Security Number and all financial information | the Utility. | | | |
| | §367.156(3)(e) Disclosure of the compensation data would impair the owner's competitive interests he may acquire other utilities in the future. | | | |
| | The financial information relates to the owner in his ownership capacity, and is not information of the Utility. | | | |
| | Article I, Section 23 of the Florida Constitution. Disclosure of the information would invade the privacy rights of the owner. | | | |
| | | | | |

| | | Individual Income | | 2 | 011 | | | | | |
|----------------------------------|------------|---|---------------------------------|------------|-----------------------|----------------------------|--|-----------|---|--|
| | | , 2011, or other tax year beginning | Tax Return | _ | ending | OMB No | 1545-0074 | | Only-Do not write or sta | and the second |
| Your first name | | M.I. | Last name | | ending | | Suffix | | separate instructi social security nur | |
| Michael | | | Smallridge | | | | | | | |
| If a joint return, spou | ise's firs | | Last name | | | | Suffix | Spot | use's social security | y number |
| Nickie Home address (num | ber and | H I street). If you have a P.O. box, see | Spirtos | | | - | 1.1.1.1.1 | | 1.1.1 | |
| 9539 Southgate | | succey, in you have a r.o. box, see | 1130 UC 1015. | | | | Apt. no. | | Make sure the S and on line 6c | |
| City, town or post off | ice, sta | te, and ZIP code. If you have a forei | gn address, also complete | e spaces l | below (see inst | ructions). | | P | residential Election | |
| Inverness | | | | | FL | 3445 | 0 | | here if you, or your spou | |
| Foreign country nam | e | | Foreign province/co | ounty | | Foreiç | n postal code | | want \$3 to go to this function will not change you | |
| | | | - | | | | | refund | | Spouse |
| Filing Status | 1 | Single | | | 4 | Head of ho | usehold (with q | ualifying | person). (See instru | ctions.) If |
| | 2 | X Married filing jointly (eve | n if only one had incon | ne) | | the qualify child's nar | ing person is a | child but | not your dependent, | enter this |
| | 3 | Married filing separately. | Enter spouse's SSN a | above | | cring 5 rigi | ne nere. | | | |
| Chock only one | | and full name here. | | | ▶_ | | 1 | | | |
| Check only one box. | | First name | Last name | | 5 0 | | name | | tname | SSN |
| | | | | | | | g widow(er) w | ith depe | | |
| Exemptions | 6a | | n claim you as a depei | ndent, d | o not check | box 6a | | 1 | Boxes checked on 6a and 6b | 2 |
| | b | the second se | | a a .e. | | | | <u> </u> | No. of children | |
| | C | Dependents: | (2) Depende | ent's | (3) Depende | nrs I | Vif child under a | | on 6c who: • lived with you | 1 |
| | (1) Fi | st name Last name | social security | number | relationship to | you dua | lifying for child tax (see instructions | | · did not live with | |
| If more than four | Alex | andra Smallridge | | | Daughter | | X | | you due to divorce or separation | 0 |
| dependents, see | | | | | | | | | (see instructions) | |
| instructions and check here ► | - | | | | _ | - | | | Dependents on 6c not entered above | 0 |
| | d | Total number of exemptions c | laimed | | 10.102 X 07.15.3 | | | | Add numbers on | 3 |
| Income | 7 | Wages, salaries, tips, etc. Att | | | | | | | lines above | |
| | 8a | Taxable interest. Attach Sche | | | | 1.1.1.1 | े राजा के आप | 2012 | 7 8a | |
| Attach Form(s) W-2 here. Also | b | Tax-exempt interest. Do not | include on line 8a | | an ar ar ar | 8b | The second | 100 | oa | |
| attach Forms | 9a | Ordinary dividends. Attach So | | | | | | | 9a | |
| W-2G and | b 10 | Qualified dividends Taxable refunds, credits, or of | feate of state and least | | | 9b | | | | |
| 1099-R if tax was withheld. | 11 | Alimony received | isets of state and local | | taxes | | | 6 Q | 10 | |
| nus mitilieiu. | 12 | Business income or (loss). At | | EZ . | | | a a conserve A a conserve a | * ** | 12 | |
| If you did not | 13 | Capital gain or (loss). Attach | Schedule D if required | If not re | equired, chec | k here | • | | 13 | |
| get a W-2, | 14 15a | Other gains or (losses). Attach IRA distributions | | | | - <u>1</u> | នេះឆ្នងន | al al i | 14 | |
| see instructions. | | Pensions and annuities | | | | | nount | | 15b | |
| Enclose, but do | 17 | Rental real estate, royalties, pa | artnerships, S corpora | tions, tru | sts, etc. Atta | ich Sche | dule E | | 16b 17 | |
| not attach, any | 18 | Farm income or (loss). Attach | Schedule F | 1 17 18 IN | n n n ne i n | | | * 4 | 18 | |
| payment. Also, please use | 19 20a | Unemployment compensation Social security benefits | | 12.2.2 | | | 22332 | * * * | 19 | |
| Form 1040-V. | 21 | Other income List type and a | mount | | | | nount | | 20b | |
| | 22 | Combine the amounts in the f | ar right column for line | es 7 thro | ugh 21. This | is yourt | otal income | | 21 | |
| Adjusted | 23 | Educator expenses | តសមត្ _{រ ដោយ} ដេដេ ដោយ | an 10 G 12 | 2 2 2 2 2 | 23 | | | EL . | |
| Gross | 24 | Certain business expenses of | reservists, performing | artists, a | ind | | | | 10110 | |
| Income | 25 | fee-basis government officials. Health savings account deduct | Attach Form 2106 or 3 | 2106-EZ | 90 E E E E | 24 | | | Server S | |
| | 26 | Moving expenses. Attach For | n 3903 | | 8 8 8 8 1 N 8 98 9 | 26 | | | a second | |
| | 27 | Deductible part of self-employn | nent tax. Attach Sched | lule SE | | 27 | | | | |
| | 28 | Self-employed SEP, SIMPLE, | and qualified plans . | 0.00.20 | | 28 | | | | |
| | 29 30 | Self-employed health insurance Penalty on early withdrawal of | e deduction | a 12 020 | 8 8 8 9 | 29 | | | and a | |
| | | Alimony paid b Recipier | | | 9 545 6 x | 30 31a | | | | |
| | 32 | IRA deduction | | 1025 | | 32 | | | 10000 | |
| | 33 | Student loan interest deduction | Fore a state of a | a - 1 - 2 | 0.0.0 | 33 | | | | |
| | 34 35 | Tuition and fees. Attach Form | 8917 | | | 34 | | | | |
| | 36 | Domestic production activities Add lines 23 through 31a and 3 | 32 through 35 | n 8903 . | | 35 | | | 36 | |
| | 37 | Subtract line 36 from line 22. | This is your adjusted g | ross in | come | | 5.5.5.5.5. | | 36 37 | |

| Form 1040 (2011 |) | Michael Smallridge and Nickie H Spirtos | Page 2 |
|----------------------------------|-------|--|--|
| T | 38 | Amount from line 37 (adjusted gross income). | 38 88,139 |
| Tax and | 39a | Check Vou were born before January 2 1947 | |
| Credits | | | NAME OF TAXABLE |
| Standard | 1 | | |
| Deduction | b | If your spouse itemizes on a separate return or you were a dual-status alien, check here > 39b | A REAL PROPERTY AND A REAL |
| for— | 40 | Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 |
| People who check any | 41 | Subtract line 40 from line 38 | 41 |
| box on line | 42 | Exemptions. Multiply \$3,700 by the number on line 6d | 42 |
| 39a or 39b or who can be | 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 43 |
| claimed as a | 44 | Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4972 c 962 election | 44 |
| dependent, | 45 | Alternative minimum tax (see instructions). Attach Form 6251 | 45 |
| see instructions. | 46 | Add lines 44 and 45 | 46 |
| All others: | 47 | Foreign tax credit. Attach Form 1116 if required | 40 |
| Single or | 48 | Credit for child and dependent care expenses. Attach Form 2441 48 | |
| Married filing | 49 | Education credits from Form 8863, line 23 | |
| separately, \$5,800 | 50 | Retirement savings contr butions credit. Attach Form 8880 50 | |
| Married filing | 51 | | |
| jointly or Qualifying | 52 | | |
| widow(er), | 10.60 | | |
| \$11,600 Head of | 53 | Other credits from Form: a 3800 b 8801 c 53 | |
| household, | 54 | Add lines 47 through 53. These are your total credits | 54 |
| \$8,500 | 55 | Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- | 55 |
| Other | 56 | Self-employment tax. Attach Schedule SE | 56 |
| Taxes | 57 | Unreported social security and Medicare tax from Form: a 4137 b 8919 | 57 |
| TUNES | 58 | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | 58 |
| | 59a | Household employment taxes from Schedule H | 59a |
| | b | First-time homebuyer credit repayment. Attach Form 5405 if required | 59b |
| | 60 | Other taxes. Enter code(s) from instructions | 60 |
| | 61 | Add lines 55 through 60. This is your total tax | 61 |
| Payments | 62 | Federal income tax withheld from Forms W-2 and 1099 62 62 | |
| | 63 | 2011 estimated tax payments and amount applied from 2010 return 63 | |
| If you have a | 64a | Earned income credit (EIC) 64a | |
| qualifying | b | Nontaxable combat pay election | |
| child, attach Schedule EIC. | 65 | Additional child tax credit. Attach Form 8812 | |
| Schedule Lic. | 66 | American opportunity credit from Form 8863, line 14 | |
| | 67 | First-time homebuyer credit from Form 5405, line 10 | |
| | 68 | Amount paid with request for extension to file | |
| | 69 | Excess social security and tier 1 RRTA tax withheld | |
| | 70 | Credit for federal tax on fuels. Attach Form 4136 70 | |
| | 71 | Credits from Form: a 2439 b 8839 c 8801 d 8885 71 | |
| | 72 | Add lines 62, 63, 64a, and 65 through 71. These are yourtotal payments | 72 |
| Refund | 73 | If line 72 is more than line 61, subtract line 61 from line 72. This is the amount youoverpaid | 73 |
| Refutiu | 74a | Amount of line 73 you want refunded to you. If Form 8888 is attached, check here. | 74a |
| | ▶ b | Routing number XXXXXXXXX C C Type: Checking Savings | |
| Direct deposit? See | ▶ d | Account number XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | |
| instructions. | | Amount of line 73 you want applied to your 2012 estimated tax > 75 | |
| Amount | | Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions | |
| You Owe | 77 | | 76 |
| Tou owe | 1.4 | Estimated tax penalty (see instructions) 77 | |
| Third Party | | | plete below. No |
| Designee | | esignee's Phone Personal identification | |
| Sign | | | <u>}</u> |
| Here | U | nder penalties of perjury, I declare hat I have examined this return and accompanying schedules and statements, and to the bu elief, they are true, correct, and complete. Declara ion of preparer (other than taxpayer) is based on all information of which pre | est of my knowledge and |
| nere | | | |
| Joint return? See | | Date Your occupation Day | time phone number |
| instructions. | | | |
| Keep a copy for your records. | st | bouse's signature. If a joint return, both must sign. Date Spouse's occupation If the PIN, of the PIN, | IRS sent you an Identity Protection enter it |
| | | here | (see inst.) |
| Paid | | int/Type preparer's name Preparer's signature Date Check | if PTIN |
| Preparer | | obert Eldredge Robert Eldredge 10/31/2014 self-emp | loyed P00394720 |
| Use Only | | | -0560803 |
| osc only | Fi | m's address ► 3580 E Gulf To Lake Hwy Inverness FL 34453 Phone no. (3 | 52) 344-8300 |

| SCHEDULE A (Form 1040) | | Itemized Deductions | OMB No. 1545-0074 |
|---|-------|---|---------------------------------------|
| Department of the Treasury Internal Revenue Service (99) | | (99) | 2011 Attachment Sequence No. 07 |
| Name(s) shown o | | | Your social security number |
| | inag | e and Nickie H Spirtos Caution. Do not include expenses reimbursed or paid by others. | |
| Medical | 1 | Medical and dental expenses (see instructions) 1 | |
| and Dental | 2 | Enter amount from Form 1040, line 38 2 | |
| C | 3 | Multiply line 2 by 7.5% (.075) | |
| Expenses | 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 |
| Taxes You | 5 | State and local (check only one box): | |
| Paid | | a Income taxes, or } | |
| | 6 | b X General sales taxes 5 | |
| | 7 | Real estate taxes (see instructions) | |
| | 8 | | |
| | | | |
| | 9 | Add lines 5 through 8 | 9 |
| Interest | 10 | Home mortgage interest and points reported to you on Form 1098 | |
| You Paid | 11 | Home mortgage interest not reported to you on Form 1098. If | |
| | | to the person from whom you bought the home, see instructions | |
| | | and show that person's name, identifying no., and address | |
| | Nam | e | |
| Note. Ad Your mortgage | Idres | S | |
| interest | | Points not reported to you on Form 1098. See instructions for | |
| deduction may | 12 | special rules | |
| be limited (see | 13 | Mortgage insurance premiums (see instructions) | |
| instructions). | 14 | Investment interest. Attach Form 4952 if required. (See instructions.) | |
| | | Add lines 10 through 14 | 15 |
| Gifts to | 16 | Gifts by cash or check. If you made any gift of \$250 or more, | |
| Charity | | see instructions | |
| If you made a | 17 | Other than by cash or check. If any gift of \$250 or more, see | |
| gift and got a benefit for it, | 40 | instructions. You must attach Form 8283 if over \$500 | |
| see instructions. | 10 | Carryover from prior year | |
| Casualty and | 13 | Add lines 16 through 18 | 19 |
| Theft Losses | 20 | Casualty or theft loss(es). Attach Form 4684. (See instructions.) | 20 |
| Job Expenses | 21 | Unreimbursed employee expenses—job travel, union dues, | 20 |
| and Certain | | job education, etc. Attach Form 2106 or 2106-EZ if required. | |
| Miscellaneous | | (See instructions.) | |
| Deductions | | | |
| | ~~ | Tax preparation fees | |
| | 22 | Tax preparation fees | |
| | 23 | Other expenses—investment, safe deposit box, etc. List type | |
| | | and amount | |
| | | | |
| | 24 | Add lines 21 through 23 | |
| | 20 | Enter amount from Form 1040, line 38 25 | |
| | 26 | Multiply line 25 by 2% (.02) | |
| 0.11 | 27 | Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | 27 |
| Other | | Other—from list in instructions. List type and amount | |
| Miscellaneous Deductions | | | |
| Total | 20 | Add the amounts in the far right column for lines 4 through 28. Also, enter this amount | 28 |
| Itemized | 20 | on Form 1040, line 40 | 20 |
| | 30 | If you elect to itemize deductions even though they are less than your standard | 29 |
| | | deduction, check here | |
| For Depenverk | Ded | uction Act Nation and Form 4040 instructions | |

For Paperwork Reduction Act Notice, see Form 1040 instructions. (HTA)

Department of the Treasury

►

Profit or Loss From Business

(Sole Proprietorship)

For information on Schedule C and its instructions, go to www.irs.gov/schedulec

| OMB NO. 1545-0074 |
|-------------------|
| 2011 |
| |
| Attachment |
| Sequence No. 09 |

| and the second se | Revenue Service (99) | Attach to Form 104 | 10, 1040NR, or 1041; part | therships generally must file F | - | | | e No. 09 |
|---|---|---------------------------------------|---|--|-------|------------------|------------------|------------|
| | of proprietor | | | | Soci | ial security nun | nber (SSN) | |
| A | ael Smallridge Principal business or professior | including product | or convice (see instruct | linnal | - | | _ | |
| | Estate Sales | i, including product | or service (see instruct | uons) | в | Enter code from | W YOSTIC SCOULT | |
| C | Business name. If no separate I | husiness name lea | ve blank | | | Employer ID nu | 531210 | inetr) |
| | ury 21 | business name, iea | VC DIGITA. | | | Employer to hu | imber (EIN), (S | see insu.) |
| E | Business address (including sui | ite or room pe) | Main Ct | | | | | |
| - | City, town or post office, state, a | | Main St Inverness | | | FL | 34450 | |
| F | | X Cash (2 | | (3) Other (specify) | | | |) |
| G | | | 201 | | | | X Yes | <u> </u> |
| н | Did you "materially participate" in t If you started or acquired this bu | | | | | | | No |
| 1 | Did you make any payments in | | | | | | | |
| | If "Yes," did you or will you file a | | | 5. 사람님께 1 - 전 1. 17 이 전 1 - 17 North 1 - 18 20 20 20 20 20 20 20 20 20 20 20 20 20 | | | Yes | X No |
| Par | | in required Forms i | 0997 | * * * * * * * * * * * | • • • | C E E E E E | Yes | No |
| 1 a | Merchant card and third party p | avments For 2011 | enter 0 | | | | | |
| b | Gross receipts or sales not enter | | | Carlo Pictor | | | | |
| c | Income reported to you on Form | · · · · · · · · · · · · · · · · · · · | | | | | | |
| | that form was checked. Caution | | | | | | | |
| d | Total gross receipts. Add lines | | | | | | | |
| 2 | Returns and allowances plus an | | | | | ALC: NO | | |
| 3 | | | | | | | | |
| 4 | Cost of goods sold (from line 42 | | | | | | | |
| 5 | Gross profit. Subtract line 4 fro | | | | | States States | | |
| 6 | Other income, including federal | and state gasoline | or fuel tax credit or refu | Ind (see instructions) | | | | |
| 7 | Gross income. Add lines 5 and | 16 | | | • | Sector 1 | two is a large | |
| Par | Expenses | Ente | r expenses for bus | iness use of your home | only | y on line 30. | Salar Fall | |
| 8 | Advertising | 8 | 18 | Office expense (see instruction | | 18 | | 100 |
| 9 | Car and truck expenses (see | | 19 | Pension and profit-sharing p | lans | 19 | | |
| | instructions) | 9 | 20 | Rent or lease (see instruction | ns): | | | |
| 10 | Commissions and fees | 10 | | Vehicles, machinery, and equipme | | 20a | | |
| 11 | Contract labor (see instructions) | 11 | | Other business property . | | 20b | | 100 |
| 12 | Depletion | 12 | | Repairs and maintenance | | 21 | | |
| 13 | expense deduction (not | | | Supplies (not included in Pa | | | | |
| | included in Part III) (see | | | Taxes and licenses | | 23 | | |
| 14 | instructions) . Employee benefit programs | 13 | 24 | Travel, meals, and entertain | | | | |
| 14 | (other than on line 19) | 14 | a | Travel | 9 (9) | 24a | | |
| 15 | Insurance (other than health). | 15 | b | Deductible meals and entertainment (see instruction | nc) | 24b | | total. |
| 16 | Interest: | 15 | and the second se | A MATERIAL | /13/ | | | |
| a | Mortgage (paid to banks, etc.) | 16a | | Wages (less employment credits) | 3 | 25 | | |
| b | Other | 16b | | Other expenses (from line 4 | | 27a | | |
| 17 | Legal and professional services . | 17 | | Reserved for future use . | 10.5 | 27b | | |
| 28 | Total expenses before expense | es for business use | | | • | 28 | | |
| 29 | Tentative profit or (loss). Subtra | | | | | 29 | | |
| 30 | Expenses for business use of yo | our home. Attach Fo | orm 8829. Do not repo | rt such expenses elsewhere | 4.745 | 30 | | |
| 31 | Net profit or (loss). Subtract lin | | | | 1 | | | |
| | If a profit, enter on both Form 1 | 1040, line 12 (or Form | n 1040NR, line 13) and c | on Schedule SE, line 2. | | | | |
| | If you entered an amount on line 10 | | nd trusts, enter on Form | 1041, line 3. | 1 | 31 | | |
| | If a loss, you must go to line | 32. | | | J | | | |
| 32 | If you have a loss, check the box | x that describes you | ir investment in this ad | livity (see instructions) | ١ | | | |
| 1997 - C | If you checked 32a, enter the | | | | | 32a X A | ll investment is | at risk |
| | on Schedule SE, line 2. If you e | entered an amount | on line 1c, see the instr | ructions for line 31. | } | | | |
| | Estates and trusts, enter on For | m 1041, line 3. | | | | | ome investr | nent is |
| _ | If you checked 32b, you mus | st attach Form 619 | B. Your loss may be lim | nited. | , | n | ot at risk. | |

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| The second se | till Cost of Goods Sold (see instructions) | 11.55 | | Page 2 |
|---|--|-------------------|-----------------|----------|
| Fai | Cost of Goods Sold (see Instructions) | | | |
| 33 | Method(s) used to value closing inventory: a Cost b Lower of cost or market | c 🗌 Oth | er (attach expl | anation) |
| 34 | Was there any change in determining quantities, costs, or valuations between opening and closi If "Yes," attach explanation | | Yes | No |
| 35 | Inventory at beginning of year. If different from last year's closing inventory, attach explanation | 35 | | |
| 36 | Purchases less cost of items withdrawn for personal use | 36 | | |
| 37 | Cost of labor. Do not include any amounts paid to yourself | 37 | | |
| 38 | Materials and supplies | . 38 | | |
| 39 | Other costs | 39 | | |
| 40 | Add lines 35 through 39 | 40 | | |
| 41 | Inventory at end of year | 41 | | |
| 42 | Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4. | 42 | | |
| Part | | ng car or truc | k expenses | on |
| | line 9 and are not required to file Form 4562 for this business. See the in out if you must file Form 4562. | nstructions to | r line 13 to f | ind |
| | | | | |
| 43 | When did you place your vehicle in service for business purposes? (month, day, year) | | | |
| 44 | Of the total number of miles you drove your vehicle during 2011, enter the number of miles you u | used your vehicle | e for: | |
| a | Business b Commuting (see instructions) | c Other | | |
| 45 | Was your vehicle available for personal use during off-duty hours? | × 3.34 (6) x 4 | Yes | No No |
| 46 | Do you (or your spouse) have another vehicle available for personal use? | ****** | Yes | No No |
| | Do you have evidence to support your deduction? | | Yes | No No |
| b | If "Yes," is the evidence written? | | Yes | No |
| Part | Other Expenses. List below business expenses not included on lines 8- | -26 or line 30 |). | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| 48 | Total other expenses. Enter here and on line 27a | 48 | | |

Department of the Treasury

►

Profit or Loss From Business

(Sole Proprietorship)

For information on Schedule C and its instructions, go to www.irs.gov/schedulec
Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065

| OMB No. 1545-0074 |
|-------------------|
| 2011 |
| |
| Attachment |
| Sequence No. 09 |

| Interna | al Revenue Service (99) | Attach to Form 1040, 104 | 40NR, or 1041; par | tnerships generally must file Fo | rm 1065. | Sequence No. 09 |
|----------|---|--|---------------------|--|--|--|
| Name | of proprietor | | | | Social security num | the second se |
| Mich | ael Smallridge | | | | | |
| A | Principal business or profession | n, including product or ser | rvice (see instruc | tions) | B Enter code from | n instructions |
| Cons | sulting | | | | • | 531390 |
| С | Business name. If no separate | business name, leave bla | ank. | | D Employer ID nu | imber (EIN), (see instr.) |
| | | | | | | |
| E | Business address (including su City, town or post office, state, | | | | | <mark>.</mark> |
| F | | | Accrual | | | |
| | | | | (3) Other (specify) | | ····· |
| G | Did you "materially participate" in | | | | | And and a second s |
| н | If you started or acquired this b | | | | | |
| 1 | Did you make any payments in | | | | | Yes X No |
| J | If "Yes," did you or will you file | all required Forms 1099? | | | | Yes No |
| Par | t I Income | | | | | |
| 1 a | Merchant card and third party p | C7/ | | 1a | State of the local division of the local div | |
| b | Gross receipts or sales not enter | (Va) show has been a | | 1b | | |
| C | Income reported to you on Forr | | | | | |
| | that form was checked. Cautio | | 9 | 1c | | |
| d | Total gross receipts. Add line | | | | | |
| 2 | Returns and allowances plus an | | | | | |
| 3 | Subtract line 2 from line 1d . | | | | | |
| 5 | Cost of goods sold (from line 42 Gross profit. Subtract line 4 fro | | | | | |
| 6 | Other income, including federal | | | | | |
| 7 | Gross income. Add lines 5 and | and the second of the second o | a tax credit of ren | | ▶ 7 | |
| Par | | A REAL PROPERTY AND ADDRESS OF TAXABLE PARTY AND ADDRESS OF TAXABLE PARTY. | penses for bus | iness use of your home | | |
| 8 | Advertising | 8 | 18 | Office expense (see instruction | | Constant State |
| 9 | Car and truck expenses (see | | 19 | Pension and profit-sharing p | and the second se | |
| | instructions) | 9 | 20 | Rent or lease (see instruction | | |
| 10 | Commissions and fees | 10 | a | Vehicles, machinery, and equipme | nt 20a | |
| 11 | Contract labor (see instructions) | 11 | b | Other business property . | 20b | |
| 12 | Depletion | 12 | 21 | Repairs and maintenance . | | |
| 13 | Deprecia ion and section 179 expense deduction (not | | 22 | Supplies (not included in Par | | |
| | included in Part III) (see | | 23 | Taxes and licenses | | |
| | instructions) | 13 | 24 | Travel, meals, and entertainr | | |
| 14 | Employee benefit programs | | a | Travel | 24a | |
| 15 | (other than on line 19) Insurance (other than health). | 14 | b | Deductible meals and | | |
| 15 16 | Interest: | 15 | 05 | entertainment (see instructio | and the second sec | |
| a | Mortgage (paid to banks, etc.) | 16a | 25 | Utilities Wages (less employment credits) . | | |
| b | Other | 16b | | Other expenses (from line 48 | the second se | |
| 17 | Legal and professional services | 17 | | Reserved for future use . | | |
| 28 | Total expenses before expense | | | | ▶ 28 | |
| 29 | Tentative profit or (loss). Subtra | | | | 29 | |
| 30 | Expenses for business use of y | our home. Attach Form 8 | 829. Do not repo | rt such expenses elsewhere | 30 | |
| 31 | Net profit or (loss). Subtract lin | | | | 1 | |
| | If a profit, enter on both Form | 1040, line 12 (or Form 1040 | ONR, line 13) and | on Schedule SE, line 2. | | |
| | If you entered an amount on line 1 | | sts, enter on Form | 1041, line 3. | 31 | |
| | If a loss, you must go to line | e 32. | | |) | |
| 32 | If you have a loss, check the bo | x that describes your inve | estment in this ac | tivity (see instructions). | 1 | |
| | If you checked 32a, enter the | e loss on both Form 1040 |), line 12, (or For | m 1040NR, line 13) and | 32a 🗌 A | Il investment is at risk. |
| | on Schedule SE, line 2. If you | entered an amount on line | | | | ome investment is |
| | Estates and trusts, enter on For | | | | | ot at risk. |
| | If you checked 32b, you mu | st attach Form 6198. You | Ir loss may be lin | nited. | | |

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

Profit or Loss From Business

(Sole Proprietorship)

For information on Schedule C and its instructions, go to www.irs.gov/schedulec

| OMB No. 1545-0074 |
|-------------------|
| 2011 |
| Attachment |
| Sequence No. 09 |

| | | Attach to Form 1040, 1040NR, or 1041 | | | | | Attachm | ce No. 09 | |
|------|--|---|-----------------------|---|--------|--------------------------|-----------------|--------------|--|
| Name | of proprietor | | | | Socia | al security number (SSN) | | | |
| Mich | ael Smallridge | | | | | | | | |
| A | Principal business or profession | n, including product or service (see in: | struc | ctions) | BE | inter code from | n instruction | s | |
| | er Utility - Residential | | | | | • | 221000 |) | |
| С | Business name. If no separate | business name, leave blank. | | 1 | DE | mployer ID nu | mber (EIN), | (see instr.) | |
| | crest Utilities, LLC | | _ | | | | | | |
| E | Business address (including su | | | | | | | | |
| | City, town or post office, state, | Paster of the local data and | | | | FL | 3384 | 0 | |
| F | Accounting method: (1) | Cash (2) X Accrual | | (3) Other (specify) | | | | | |
| G | Did you "materially participate" in | the operation of this business during 201 | 1? If | "No," see instructions for limit on | losse | s | X Yes | No | |
| н | If you started or acquired this b | usiness during 2011, check here | × | | a 14 1 | | × | | |
| 1 | Did you make any payments in | 2011 that would require you to file Fo | orm(s | s) 1099? (see instructions) | | | Yes | XNo | |
| J | If "Yes," did you or will you file a | all required Forms 1099? | | | | | Yes | No | |
| Par | | | | | | | | | |
| 1 a | Merchant card and third party p | payments. For 2011, enter -0 | 2.12 | . 1a | | 100 | | A STATE | |
| b | | ered on line 1a (see instructions) | | | | 1.1 | | | |
| C | | m W-2 if the "Statutory Employee" box | | | | 1 | | | |
| | that form was checked. Caution | n. See instr. before completing this lin | ne | 1c | | 115212 | | | |
| d | Total gross receipts. Add lines | s 1a through 1c | 8.9 | | 141 | 1d | | | |
| 2 | Returns and allowances plus an | ny other adjustments (see instructions | 5). | | 8 | 2 | | | |
| 3 | | | | | | 3 | | | |
| 4 | | 2) | | | | 4 | | | |
| 5 | | om line 3 | | | | 5 | | | |
| 6 | | I and state gasoline or fuel tax credit o | or ref | und (see instructions) | æ., | 6 | | | |
| 7 | Gross income. Add lines 5 and | | | | • | 7 | | | |
| Par | | | bu | siness use of your home | only | on line 30. | | | |
| 8 | Advertising . | 8 | 18 | Office expense (see instructions | | 18 | | | |
| 9 | Car and truck expenses (see | | 19 | Pension and profit-sharing pla | | 19 | | | |
| | instructions) | | 20 | Rent or lease (see instruction | | | | | |
| 10 | Commissions and fees | 10 | a | Vehicles, machinery, and equipmen | | 20a | | | |
| 11 | Contract labor (see instructions) | 11 | b | Other business property | | 20b | | | |
| 12 | Depletion Deprecia ion and section 179 | | 21 | Repairs and maintenance . | | 21 | | | |
| | expense deduction (not | | 22 | Supplies (not included in Part | | 22 | | | |
| | included in Part III) (see instructions) | | 23 | Taxes and licenses | | 23 | | | |
| 14 | Employee benefit programs | 13 | 24 | Travel, meals, and entertainn Travel | ient: | | | | |
| 14 | (other than on line 19) | 14 | b | Deductible meals and | | 24a | | | |
| 15 | Insurance (other than health). | 15 | D | entertainment (see instruction | is) | 24b | | | |
| 16 | Interest | | 25 | Utilities | | 25 | | | |
| a | Mortgage (paid to banks, etc.) | | 26 | Wages (less employment credits) . | | 26 | | | |
| b | Other | | | Other expenses (from line 48 | | 27a | | | |
| 17 | Legal and professional services . | 17 | | Reserved for future use | 100 | 27b | | | |
| 28 | Total expenses before expens | ses for business use of home. Add line | | | • | 28 | | | |
| 29 | | act line 28 from line 7 | | | 8 | 29 | | | |
| 30 | | our home. Attach Form 8829. Do not | repo | ort such expenses elsewhere . | s. | 30 | | | |
| 31 | Net profit or (loss). Subtract lin | | | | 1 | | | | |
| | | 1040, line 12 (or Form 1040NR, line 13) | | | | | | | |
| | | c, see instr. Estates and trusts, enter on F | Form | 1041, line 3. | (| 31 | Alers Mar | | |
| | If a loss, you must go to line | 32. | | | J | | | | |
| 32 | | ox that describes your investment in thi | | |) | _ | | | |
| | If you checked 32a, enter the | e loss on both Form 1040, line 12, (o | Fo | rm 1040NR, line 13) and | 1 | 32a 🗌 A | l investment is | at risk. | |
| | | entered an amount on line 1c, see the | e inst | ructions for line 31. | [| 32b S | ome investr | nent is | |
| | Estates and trusts, enter on For | | | -14 |) | | ot at risk. | 151115 | |
| _ | If you checked 32b, you must | st attach Form 6198. Your loss may b | be lin | nited. | | | | | |

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| The second second | dule C (Form 1040) 2011 Michael Smallridge | | Page 2 |
|-------------------|--|---|--------------|
| Par | t III Cost of Goods Sold (see instructions) | | |
| 33 | Method(s) used to value closing inventory: a Cost b Lower of cost or market | c 🗌 Other (attach exp | planation) |
| 34 | Was there any change in determining quantities, costs, or valuations between opening and closing in If "Yes," attach explanation | nventory? | No |
| 35 | Inventory at beginning of year. If different from last year's closing inventory, attach explanation | 35 | |
| 36 | Purchases less cost of items withdrawn for personal use | 36 | |
| 37 | Cost of labor. Do not include any amounts paid to yourself | 37 | |
| 38 | Materials and supplies | 38 | |
| 39 | Other costs | 39 | |
| 40 | Add lines 35 through 39 | 40 | |
| 41 | Inventory at end of year | 41 | |
| 42 | Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 | 42 | |
| Part | Information on Your Vehicle. Complete this part only if you are claiming on line 9 and are not required to file Form 4562 for this business. See the instru- out if you must file Form 4562. | ar or truck expense actions for line 13 to | s on find |
| 43 | When did you place your vehicle in service for business purposes? (month, day, year) | | |
| 44 | Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used | your vehicle for: | |
| а | Business b Commuting (see instructions) | c Other | |
| 45 | Was your vehicle available for personal use during off-duty hours? | Yes | No No |
| 46 | Do you (or your spouse) have another vehicle available for personal use? | Yes | No |
| 47 a | Do you have evidence to support your deduction? | Yes | No |
| b | If "Yes," is the evidence written? | Yes | No |
| Par | V Other Expenses. List below business expenses not included on lines 8–26 | | |
| | | | |
| | | | |
| | | | |
| 1 | | | |
| | | | |
| degra | | | |
| | | | 12 March |
| A ^L | | | |
| Her. | | | |
| - States | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| 48 | Total other expenses. Enter here and on line 27a | 48 | 1 - CONTRACT |

Profit or Loss From Business

(Sole Proprietorship)

For information on Schedule C and its instructions, go to www.irs.gov/schedulec

| | States States | | | | |
|---------------------|---------------|-----------------------|---------------|------------------|--|
| Attach to Form 1040 | D. 1040NR. | or 1041; partnerships | generally mus | t file Form 1065 | |

| OMB NO. 1545-0074 |
|-------------------|
| 2011 |
| Attachment |
| Sequence No. 09 |

| | tment of the Treasury al Revenue Service (99) | Information on Schedule C and its Attach to Form 1040, 1040NR, or 1041 | s ins 1; pa | tructions, go to www.irs.gov therships generally must file For | /sche m 106 | edulec 5. | Attachme | |
|----------|--|--|----------------|---|----------------|-----------------------------|----------------|-------------|
| Name | of proprietor | | | | Social | ocial security number (SSN) | | |
| Mich | ael Smallridge | | | | | | 1.00 | |
| A | Principal business or professio | on, including product or service (see ins | struc | tions) | B Er | ter code from | n instructions | s |
| _ | dential Water Utility | | | | | • | 221000 | |
| C | Business name. If no separate | business name, leave blank. | | |) En | nployer ID nu | mber (EIN), (| see instr.) |
| Florid | da Utility Services 1 | | | | | | | |
| E | Business address (including su | | | | | | | |
| | City, town or post office, state, | And and a second s | | 10-11-11-11-11-11-11-11-11-11-11-11-11-1 | | FL | 33840 | D |
| F | Accounting method: (1) |) Cash (2) X Accrual | | (3) Other (specify) | | | | |
| G | Did you "materially participate" in | the operation of this business during 2011 | 17 If | "No," see instructions for limit on | losses | 3 | X Yes | No |
| н | | ousiness during 2011, check here | | | | | | |
| í. | | 2011 that would require you to file For | | | | | Yes | |
| J | | all required Forms 1099? | | | | | H | X No |
| Par | | | * 7 | ********** | * * | * * * * | Yes | No |
| 1 a | the second s | composts For 2011 enter 0 | - | | | | | |
| b | | payments. For 2011, enter -0 | | | | | | |
| c | | m W-2 if the "Statutory Employee" box | | <u>1b</u> | | 1.00 | | |
| c | | on. See instr. before completing this line | | 10 | | 1 | | |
| d | | is 1a through 1c . | | 1c | | 4.4 | | |
| 2 | | ny other adjustments (see instructions) | | | | 1d 2 | | |
| 3 | Subtract line 2 from line 1d | | . 10 | 5 5 5 5 5 5 5 5 5 7 5 5 5 5 5 | | 3 | | |
| 4 | Cost of goods sold (from line 42 | 2) | 적 원 일 것 | 은 것 (한 것 은 것 (가) 지 것 것)(*) | S - 1 | 4 | | |
| 5 | | om line 3 | | | | 5 | | |
| 6 | | I and state gasoline or fuel tax credit or | | | | 6 | | |
| 7 | Gross Income. Add lines 5 and | | | | | 7 | | |
| Par | | | bus | siness use of your home of | only | on line 30. | | |
| 8 | Advertising | | 18 | Office expense (see instructions | _ | 18 | | |
| 9 | Car and truck expenses (see | 1 | 19 | Pension and profit-sharing pla | | 19 | | |
| | instructions) | 9 2 | 20 | Rent or lease (see instruction | | | | |
| 10 | Commissions and fees | 10 | a | Vehicles, machinery, and equipment | ť. | 20a | | |
| 11 | Contract labor (see instructions) | 11 | b | Other business property | | 20b | | |
| 12 | Depletion | 12 2 | 21 | Repairs and maintenance . | | 21 | | |
| 13 | Deprecia ion and section 179 expense deduction (not | 2 | 22 | Supplies (not included in Part | III) | 22 | | |
| | included in Part III) (see | 2 | 23 | Taxes and licenses | | 23 | | |
| | instructions) | 13 2 | 24 | Travel, meals, and entertainm | 12.8.5 | V. 1 0.000 | | |
| 14 | Employee benefit programs | | а | Travel | | 24a | | |
| | (other than on line 19) | 14 | b | Deductible meals and | | | | |
| 15 | Insurance (other than health). | 15 | | entertainment (see instruction | 1 | 24b | | |
| 16 | Interest: | | 25 | Utilities | | 25 | | |
| a | Mortgage (paid to banks, etc.) | | 26 | Wages (less employment credits) . | | 26 | | |
| 17 | Other | | | Other expenses (from line 48) | | 27a | | |
| 17 28 | Legal and professional services . | 17 Loss for business use of home. Add lines | | Reserved for future use | | 27b | | |
| 29 | Tentative profit or (loss). Subtra | | | | | 28 | | |
| 30 | | our home. Attach Form 8829. Do not | | at such expenses elecubers | · | 29 | | |
| 31 | Net profit or (loss). Subtract lin | | Tept | at such expenses elsewhere. | <u> </u> | 30 | | |
| | | 1040, line 12 (or Form 1040NR, line 13) a | and | on Schedule SF line 2 | | 156 | | |
| | If you entered an amount on line 1 | c, see instr. Estates and trusts, enter on F | orm | 1041 line 3 | } | 31 | | |
| | If a loss, you must go to line | | | 1011, 1110 0. | ' | 51 | | |
| | | | | | | | | |
| 32 | | ox that describes your investment in this | | | 1 | | | |
| | If you checked 32a, enter the | e loss on both Form 1040, line 12, (or | r Fo | rm 1040NR, line 13) and | | 32a 🗌 Al | investment is | at risk. |
| | on Schedule SE, line 2. If you o | entered an amount on line 1c, see the | inst | ructions for line 31. | (| 32b S | ome investm | nent is |
| | Estates and trusts, enter on For | | 0.040 | | | | ot at risk. | ion io |
| 1. 2.8 | II you checked 32b, you must | st attach Form 6198. Your loss may be | be lin | nited. | _ | | | |

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| Contraction of the local division of the loc | ule C (Form 1040) 2011 | Michael Smallridge | | 1201 | Page 2 |
|--|---|---|-------------------------------|-------------------------|--------|
| Part | Cost of Goods Sol | d (see instructions) | | | |
| 33 | Method(s) used to value closing inventory: | a Cost b Lower of cost or | market c 🗌 Oth | er (attach explanation) |) |
| 34 | | mining quantities, costs, or valuations between ope | | Yes | No |
| 35 | Inventory at beginning of year. | If different from last year's closing inventory, attach | explanation 35 | | |
| 36 | Purchases less cost of items wi | thdrawn for personal use | <u>36</u> | | |
| 37 | Cost of labor. Do not include an | y amounts paid to yourself | | | |
| 38 | Materials and supplies | * ** * * * ** * * * * * * * * * * * * * | | | |
| 39 | Other costs | ាក្រុងទេស្ត្រុសស្រុងសង្គេង សេង្ | 39 | | |
| 40 | Add lines 35 through 39 | | 40 | | |
| 41 | Inventory at end of year | | | | |
| 42 | | line 41 from line 40. Enter the result here and on lin | | | 192 |
| Part | | ur Vehicle. Complete this part only if you equired to file Form 4562 for this business Form 4562. | | | |
| 43 | When did you place your vehicl | e in service for business purposes? (month, day, y | ear) 🕨 | | |
| 44 | Of the total number of miles you | u drove your vehicle during 2011, enter the number | of miles you used your vehicl | e for: | |
| a | Business | b Commuting (see instructions) | c Other | | |
| 45 | Was your vehicle available for p | personal use during off-duty hours? | | Yes | No |
| 46 | Do you (or your spouse) have a | nother vehicle available for personal use? | ាននេះ ស្រុងផ្លេះ ស្រុងថា ច | Yes |] No |
| | S | rt your deduction? | | Yes |] No |
| | | ? | | | No |
| Part | V Other Expenses. L | ist below business expenses not included | d on lines 8–26 or line 30 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 6. | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 48 | Total other expenses. Enter he | ere and on line 27a | | | |

| _ | | | 1 | Supplemer | ntal | Incor | ne ar | nd Lo | SS | | F | OMB | No. 1545-00 | 74 |
|--------|--|--|--|--|--------|-------------|------------|--------------|--------------|----------|-------------------|--------|--|----------|
| (FOI | m 1040) | | | (From rental rea | | | | | | | | わ | 011 | |
| Depart | ment of the Treasury | | | S corporations | | | | | | | | 4 | | |
| | Revenue Service (99) | | Attach | to Form 1040, 1040 | DNR, c | or Form 1 | 041. ►S | ee separ | ate instrue | ctions. | | | achment quence No. | 13 |
| Name | (s) shown on return | | | | | | | | | Yo | ur social se | | No. of Concession, Name of | |
| Mich | ael Smallridge ar | nd Nickie | e H Spirtos | | | | | | | | Carola I. | | | |
| AC | Did you make any | payme | nts in 2011 t | hat would require | you t | o file For | m(s) 109 | 99? (see | instructio | ns) | | Yes | No | |
| | | | | ired Forms 1099? | - | | | • | | | Ħ | Yes | | |
| Pa | tl Income o | or Loss | From Rent | al Real Estate an | d Ro | valties M | lote If vo | u are in f | ho husinos | s of ron | ting percor | al pro | | |
| | Schedule | C or C-E | Z (see instruc | ctions). If you are an | indivi | idual reno | rt farm re | ental incon | ne or loss f | from Fo | rm 4835 or | | a 2 line 40 | |
| Caut | | | | n line 1, check the | | | | | | | | | | |
| | | | | ome not subject to | | | | i only it y | ou owner | a mar p | roperty as | am | ember or a | 2 |
| | hysical address of | | | | | pe-from | | ach rental | real | | Fair Dant | | Deserved | T |
| | nysical address of | cucii più | perty-succi, | ony, sidie, zip | | t below | | e property I | | | Fair Rent Days | 30 B | Personal Use Days | QJV |
| A 0 | 724 Moonrise Lar | Elor | City EL 2 | 1420 | | | | t the numb | | | Days | ÷ | USC Days | <u> </u> |
| | | | | | | 1 | | rented at fa | | A | | + | | <u> </u> |
| | 373 S Royal Oaks | | | | | 1 | | onal use. Se | | в | | + | | <u> </u> |
| | 359 E Nugget Pa | ss, Dun | nellon, FL, 3 | 4434 | - | 1 | instru | uctions. | _ | C | | | | |
| | of Property: | | 2100 2 | 1201 0120 1120 00 | | | | | | | | | | |
| | ngle Family Reside | | | h/Short-Term Renta | 15 L | and | | 21 12120 | Rental | | | | | |
| 2 M | ulti-Family Residen | ce | 4 Comme | rcial | 6 F | loyalties | | 8 Othe | er (describ | e) | | | | |
| Inco | me: | | | | | | | | Pro | perties | 3 | | | |
| | | | | | - | | A | | | В | | | С | |
| | And in the other states of the | and the second se | of some of the local data in t | For 2011, enter -0 | _ | - | | | | | | | | |
| 3 b | Payments not rep | the state of the s | Construction of the local division of the lo | the second s | 3b | a satt | | | | | | | | |
| | Total not including | | | | | | | | | | | | | |
| 4 | income (see instru | uctions) | | 10010101010101 | 4 | | | | | | | | | |
| Expe | | | | | | | | | | | | | | |
| 5 | Advertising | a (4.545 | $\mathcal{L} = \mathcal{L} = \{\mathcal{L}, \mathcal{L}, \mathcal$ | ea <mark>a</mark> naca a sana | 5 | 5472 | | | | | | | | |
| 6 | Auto and travel (s | ee instru | ictions) | | 6 | | | | | | | | | |
| 7 | Cleaning and mai | | | | 7 | | | | | | | | | |
| 8 | Commissions | . स. स. स | | | 8 | | | | | | | | | |
| 9 | Insurance | | | | 9 | | | | | | | | | |
| 10 | Legal and other p | rofession | nal fees | (| 10 | | | | | | | | | |
| 11 | Management fees | | | | 11 | | | | | | | | | |
| 12 | Mortgage interest | paid to t | banks, etc. (se | e instructions) | 12 | | | | | | | | | |
| 13 | Other interest | a a 141 a | resames | | 13 | | | | | | | | | |
| 14 | Repairs | | | | 14 | | | | | | | | | |
| 15 | Supplies | | | | 15 | | | | | | | | | |
| 16 | Taxes | | | | 16 | | | | | | | | | |
| 17 | Utilities | | | | 17 | | | | | | | | | |
| 18 | | | | | 18 | | | | | | | | | |
| 19 | Other (list) | | | | 19 | i - | | | | | | | | |
| 20 | | | | | 20 | | | | | | | | | |
| 21 | Subtract line 20 fr | om line 4 | 4. If result is a | (loss), see | | | | | | | | | | |
| | instructions to fine | d out if y | ou must file F | orm 6198 | 21 | | | | | | | | | |
| 22 | Deductible rental | | | | | | | | | | | | | |
| | on Form 8582 (se | | | | 22 | | | ALC: NO. | | | | | | |
| 23 a | | | | for all rental properti | | | | 23a | | | | | | |
| b | | | | for all royalty proper | | | | 23b | | | | | | |
| С | | | | r all rental propertie | | | | 23c | | | | | | |
| d | | | | r all royalty properti | | | | 23d | | | | | | |
| e | | | | for all properties | | | | 23e | | | | | | |
| f | | | | for all properties | | | | 23f | | | | | | |
| g | | | | for all properties | | | | 23g | | | | | A A | |
| 24 | | | | on line 21. Do not in | | | | | | 142 × 3 | 24 | | | |
| 25 | | | | l and rental real es | | | | | | | 25 | | | |
| 26 | | | | come or (loss). Co | | | | | | 9. | | | | |
| | If Parts II, III, IV, a | nd line 4 | 0 on page 2 d | o not apply to you, | also e | nter this a | mount on | Form 104 | 0, line | | | | | |

17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 For Paperwork Reduction Act Notice, see your tax return instructions. (HTA)

Schedule E (Form 1040) 2011

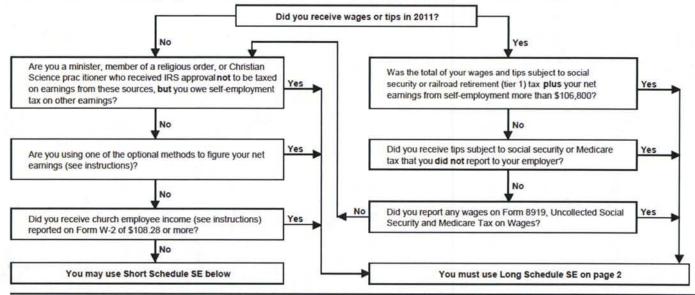
26

| SCHEDULE SE (Form 1040) | Self-Employn | nent Tax | OMB No. 1545-0074 |
|---|--|--|-------------------------------|
| Department of the Treasury Internal Revenue Service (99) | Attach to Form 1040 or Form 1040NR. See separate instructions. | | Attachment Sequence No. 17 |
| Name of person with self-emplo Michael Smallridge | yment income (as shown on Form 1040) | Social security number of person with self-employment income | |

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart only if you must file Schedule SE. If unsure, see Who Must File Schedule SE in the instructions.



Section A-Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

| 1 a | Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . | 1a |
|-------|--|-----------------------------|
| b | If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y | 1b |
| 2 | Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. | 2 |
| 3 | Combine lines 1a, 1b, and 2 | 3 |
| 4 | Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b | 4 |
| | Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. | |
| 5 | Self-employment tax. If the amount on line 4 is: • \$106,800 or less, multiply line 4 by 13.3% (.133). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54 • More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$11,107.20 to the result. | |
| | Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54 | 5 |
| 6 | Deduction for employer-equivalent portion of self-employment tax. If the amount on line 5 is: | |
| | * \$14,204.40 or less, multiply line 5 by 57.51% (.5751) | All the same in the |
| | • More than \$14,204.40, multiply line 5 by 50% (.50) and add \$1,067 to the result. | |
| | Enter the result here and on Form 1040, line 27, or Form | A HURAL CHART |
| _ | 1040NR, line 27 | |
| For P | aperwork Reduction Act Notice, see your tax return instructions | Schedule SE (Form 1040) 201 |

tice, see your tax return instructions. (HTA)

6251

Department of the Treasury

Alternative Minimum Tax—Individuals

See separate instructions.

Attachment

OMB No. 1545-0074

| 1 | • | Attach to | Form | 1040 | or | Form | 1040NR. | |
|---|---|--|------|------|----|------|---------|---|
| _ | - | the second s | | _ | - | - | | _ |

Internal Revenue Service (99) 32 Sequence No. Name(s) shown on Form 1040 or Form 1040NR Your social security number Michael Smallridge and Nickie H Spirtos Alternative Minimum Taxable Income (See instructions for how to complete each line.) Part I 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 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 2 38. If zero or less, enter -D-2 Taxes from Schedule A (Form 1040), line 9 3 3 4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line. 4 Miscellaneous deductions from Schedule A (Form 1040), line 27 5 5 6 6 7 Tax refund from Form 1040, line 10 or line 21 7 the second second second second second second second Investment interest expense (difference between regular tax and AMT) 8 8 Depletion (difference between regular tax and AMT) 9 9 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount 10 10 Alternative tax net operating loss deduction 11 11 Interest from specified private activity bonds exempt from the regular tax . 12 12 Qualified small business stock (7% of gain excluded under section 1202) 13 13 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 16 17 Disposition of property (difference between AMT and regular tax gain or loss) 17 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) 18 18 Passive activities (difference between AMT and regular tax income or loss) 19 19 20 Loss limitations (difference between AMT and regular tax income or loss) 20 Circulation costs (difference between regular tax and AMT) 21 21 Long-term contracts (difference between AMT and regular tax income) 22 22 Mining costs (difference between regular tax and AMT) 23 23 24 24 25 Income from certain installment sales before January 1, 1987 25 26 Intangible drilling costs preference 26 Other adjustments, including income-based related adjustments 27 27 28 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$223,900, see instructions.). 28 Part II Alternative Minimum Tax (AMT) 29 Exemption. (If you were under age 24 at the end of 2011, see instructions.) IF your filing status is AND line 28 is not over ... THEN enter on line 29 Single or head of household \$112,500 \$48,450 Married filing jointly or qualifying widow(er) . 150,000 74,450 37,225 29 If line 28 is over the amount shown above for your filing status, see instructions. 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, 30 30 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 31 for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26) Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. Alternative minimum tax foreign tax credit (see instructions) 32 32 Tentative minimum tax. Subtract line 32 from line 31 33 33

34 Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions) 34 AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45 35

35

Form 4562

Depreciation and Amortization

OMB No. 1545-0172

| Department of the Treasury | (Includin | g Information on | Listed Pro | perty) | | 2011 Attachment |
|---|----------------------|---------------------------------|----------------------|----------------|--------------------------------|----------------------------|
| Internal Revenue Service (99) | See separate | instructions. | Attach to your | tax return. | | Sequence No. 179 |
| Name(s) shown on return | Busin | ess or activity to which this I | | | Identifying num | iber |
| Michael Smallridge | | : Pinecres - Water Utility | | | | |
| | | erty Under Section 1 | | | | |
| | | te Part V before you comple | | | | |
| 1 Maximum amount (see instruction | ons) | | | | a (a) <mark>a</mark> (a) a (a) | 1 |
| 2 Total cost of section 179 proper | y placed in service | e (see instructions). | | | | |
| 3 Threshold cost of section 179 pr | operty before redu | iction in limitation (see in | structions). | | · · · · · · | 3 |
| 4 Reduction in limitation. Subtract 5 Dollar limitation for tax year. Sub | tract line 4 from li | In zero or less, enter -U- | | 60aa | | 4 |
| separately, see instructions . | | | | | | 5 |
| 6 (a) Description | | | ost (business use of | | (c) Elected co | |
| In the second | | | or (business use of | iny) | (C) Lictled to | St |
| | | | | | | - 120 Bel |
| 7 Listed property. Enter the amount | nt from line 29 . | | | 7 | a statutente | and a standard |
| 8 Total elected cost of section 179 | property. Add am | ounts in column (c), lines | 6 and 7 | | • • • • • • • | 8 |
| 9 Tentative deduction. Enter the s | maller of line 5 or | line 8 | | | | 9 |
| 10 Carryover of disallowed deduction | on from line 13 of | our 2010 Form 4562 | | | | 10 |
| 11 Business income limitation. Enter | r the smaller of bu | isiness income (not less | than zero) or lin | ne 5 (see ins | tructions). | 11 |
| 12 Section 179 expense deduction. | Add lines 9 and 1 | 0, but do not enter more | than line 11. | <u></u> | | 12 |
| 13 Carryover of disallowed deduction | on to 2012. Add lin | es 9 and 10, less line 12 | | 🕨 13 | | |
| Note: Do not use Part II or Part III b | elow for listed pro | perty. Instead, use Part V | | | | |
| Part II Special Depreciation | n Allowance ar | d Other Depreciation | Do not incl | ude listed p | roperty.) (See | instructions.) |
| 14 Special depreciation allowance to | or qualified proper | ty (other than listed prop | erty) placed in | service | | |
| during the tax year (see instruction 15 Broperty subject to section 168/ | ONS) | | | | | 14 |
| 15 Property subject to section 168(|)(1) election | • • • • • • • • • • • • | • (•) * (•) • (•) | | · · · · · · | 15 |
| 16 Other depreciation (including AC Part III MACRS Depreciation | n (Do not inclu | de listed property.) (Se | o instructions | · · · · · | <u></u> | 16 |
| involto Depreciation | in (bo not more | Section A | e msu ucuons | .) | | |
| 17 MACRS deductions for assets p | aced in service in | | re 2011 | 2 8 2 3 3 18 | | 17 |
| 18 If you are electing to group any a | | | | | | 17 6 |
| general asset accounts, check h | | | | | | and the state of the |
| | | ce During 2011 Tax Yes | | | | n |
| | (b) Month and | (c) Basis for depreciation | | chora popi | condition byster | 1 |
| (a) Classification of property | year placed | (business/investment use | (d) Recovery | (e) Convention | (f) Method | (g) Depreciation deduction |
| 5902 S. (5) (5) | in service | only-see instructions) | period | • • | ., | 13/ |
| 19 a 3-year property | | | | | | |
| b 5-year property | | | | | | |
| c 7-year property | THE STREET | | | | | |
| d 10-year property | | | | | | |
| e 15-year property | | | | | | |
| f 20-year property | The second | | | | | |
| g 25-year property | | | | | | |
| h Residential rental property | | | | | | |
| i Nonresidential real | | | | | | |
| property | | | | | | |
| | Placed in Servic | e During 2011 Tax Year | Using the Alte | arnative Der | reciation Svet | |
| 20 a Class life | i luccu ili oci vic | e burnig zorr rax rear | Using the Alt | ernative Dep | Sieciation Syste | |
| b 12-year | | | | | | |
| c 40-year | | | | | | |
| Part IV Summary (See instr | uctions.) | | | | | |
| 21 Listed property. Enter amount fr | | | | | | 21 |
| 22 Total. Add amounts from line 12 | | 17, lines 19 and 20 in col | umn (g), and li | ne 21. | | |
| Enter here and on the appropriat | | | | | ns | 22 |
| 23 For assets shown above and pla | ced in service duri | ing the current year, ente | r the portion | | | |
| of the basis attributable to sectio | n 263A costs | | | 23 | | |
| For Paperwork Reduction Act Notice, | see separate instru | ictions. | | and a second | | Form 4562 (2011) |

(HTA)

| | 0500 | |
|------|-------|--|
| | VLV-J | |
| Farm | 0:00/ | |
| Form | | |

Passive Activity Loss Limitations

See separate instructions. Attach to Form 1040 or Form 1041. OMB No. 1545-1008 20 1 Attachment 88 Sequence No.

| | nent of the Treasury | See separate instruct Attach to Form 1040 or I | | | Attachment | - |
|--|---|---|---|----------------|-----------------------|--------|
| Manager and Party of Lot of Lo | Revenue Service (99) s) shown on return | Attach to Form 1040 of 1 | -onn 1041. | Identificing | Sequence No. | 88 |
| 1000 | | d Nickie H Spirtos | | Identifying | number | |
| | | ssive Activity Loss | | | and the second second | |
| | | Complete Worksheets 1, 2, and 3 before completing I | Part I. | | | |
| Rent | al Real Estate A | ctivities With Active Participation (For the definition | of active participation. | | | T |
| see S | pecial Allowand | e for Rental Real Estate Activities in the instruction | s.) | | | |
| 1a | Activities with n | et income (enter the amount from Worksheet 1, | | | | |
| | | · · · · · · · · · · · · · · · · · · · | 1a | | | |
| b | | et loss (enter the amount from Worksheet 1, | | 2000 | | |
| | | | 1b | 10.00 | | |
| С | | lowed losses (enter the amount from Worksheet 1, | | 125 | | |
| | column (c)) | ****************** | 1c 1c | | | |
| d | Combine lines 1 | a, 1b, and 1c | | 1d | The Part of the Party | |
| Com | mercial Revitaliz | ation Deductions From Rental Real Estate Activitie | es | | | |
| | | italization deductions from Worksheet 2, column (a) | 2a | | | |
| b | | wed commercial revitalization deductions from | | 143 3 | | |
| | | olumn (b) | 2b | 1 - 1 - 3 | | |
| С | Add lines 2a and | d 2b | (a) a (a) a (a) a (a) a (a) | 2c | | |
| All O | ther Passive Act | tivities | | | | |
| 3a | | et income (enter the amount from Worksheet 3, | | 11.12 | | 198 |
| | | ******************** | 3a and a second second | 16.16 | | 10.8 |
| b | | et loss (enter the amount from Worksheet 3, | | There is | | |
| | | | 3b | 1000 | | |
| C | | lowed losses (enter the amount from Worksheet 3, | The second second second | | | |
| d | | | 3c and a second second second | | | - |
| 4 | Combine lines 3 | a, 3b, and 3c. | | 3d | | |
| 4 | vour return: all l | d, 2c, and 3d. If this line is zero or more, stop here and osses are allowed, including any prior year unallowed | d include this form with | | | |
| | | t the losses on the forms and schedules normally used | | | | |
| | If line 4 is a loss | | | 4 | | |
| | 11 1110 4 15 4 1035 | Line 2c is a loss, go to Part II. | ora) skin Bart II and sa ta Da | 4.00 | | |
| | | Line 3d is a loss (and line 1d is zero of in | Zero or more) skin Parte II a | nd III and | an to line 15 | |
| Cauti | on: If your filing s | status is married filing separately and you lived with yo | ur spouse at any time during t | he vear | do not | |
| comp | lete Part II or Par | t III. Instead, go to line 15. | and the second se | io jour, | de not | |
| Part | Special / | Allowance for Rental Real Estate Activities Wi | th Active Participation | | | |
| | Note: Ent | er all numbers in Part II as positive amounts. See instr | uctions for an example. | | | |
| 5 | Enter the smalle | er of the loss on line 1d or the loss on line 4 | <mark></mark> | 5 | | |
| 6 | Enter \$150,000. | If married filing separately, see instructions | 6 | | 1 States and the | |
| 7 | | sted gross income, but not less than zero (see instructions) | 7 | and the second | | |
| | Note: If line 7 is | greater than or equal to line 6, skip lines 8 and | | 1000 | | |
| | | ne 10. Otherwise, go to line 8. | Concilia de la las de | 1514 | | |
| 8 | Subtract line 7 fr | om line 6 | 8 | | | 1 list |
| 9 | Multiply line 8 by 8 | 50% (.5). Do not enter more than \$25,000. If married filing s | eparately, see instructions | 9 | | |
| 10 | | er of line 5 or line 9 | | 10 | | |
| Dort | | s, go to Part III. Otherwise, go to line 15. | | | | |
| Part | | Allowance for Commercial Revitalization Dedu | ictions From Rental Real | Estate A | ctivities | |
| 11 | Entor \$25 000 rd | er all numbers in Part III as positive amounts. See the | example for Part II in the instru | uctions. | | |
| 12 | Enter the loss fro | educed by the amount, if any, on line 10. If married filin | g separately, see instructions | | | |
| 13 | Reduce line 12 h | by the amount on line 10 | | 12 | | |
| | Enter the smalle | est of line 2c (treated as a positive amount), line 11, or | line 13 | 13 | | |
| Part | V Total Los | sses Allowed | mie 10 | 14 | | |
| | Construction of the Advancement | if any, on lines 1a and 3a and enter the total | and the second | 15 | | |
| 16 | Total losses all | owed from all passive activities for 2011. Add lines | 10 14 and 15 See | 15 | | |
| | instructions to fin | d out how to report the losses on your tax return . | | 16 | | |
| | | n Act Notice, see instructions. | | | Form 8582 | (2011) |

| | e and Nickie H Spirtos | | , , | and the set of the | Page | |
|---|--|---------------------------|---|--------------------------|---|--|
| Caution: The worksheets must be fi Worksheet 1—For Form 8582, Line | | | | | | |
| Worksheet 1-1 of 1 offit 0302, Elle | | | | - | 1 t | |
| Name of activity | Curren | | Prior years | Overal | I gain or loss | |
| | (a) Net income (line 1a) | (b) Net loss (line 1b) | (c) Unallowed loss (line 1c) | (d) Gain | (e) Loss | |
| | | | | | | |
| Total. Enter on Form 8582, lines 1a, 1b, and 1c | | | | AN IN SA | | |
| Worksheet 2-For Form 8582, Line | es 2a and 2b (See i | nstructions.) | | | | |
| Name of activity | (a) Current deductions (li | | b) Prior year unallo deductions (line 2) | | c) Overall loss | |
| Total. Enter on Form 8582, lines 2a an 2b | d | | | | | |
| Worksheet 3—For Form 8582, Line | s 3a, 3b, and 3c (Se | e instructions. |) | | | |
| No | Curren | t year | Prior years | Overal | II gain or loss | |
| Name of activity | (a) Net income (line 3a) | (b) Net loss (line 3b) | (c) Unallowed loss (line 3c) | (d) Gain | (e) Loss | |
| Total. Enter on Form 8582, lines 3a, 3b, and 3c | | | | | | |
| Worksheet 4—Use this worksheet i | f an amount is show | wn on Form 8 | 582, line 10 or 14 (| See instruction | ns.) | |
| Name of activity | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Ratio | (c) Special allowance | (d) Subtract column (c) from column (a) | |
| | | | | | | |
| Total | ▶ | | | | | |
| Worksheet 5—Allocation of Unallo | wed Losses (See in | nstructions.) | | | | |
| Name of activity | Form or schedu and line numbe to be reported o (see instruction | er (a) |) Loss | (b) Ratio | (c) Unallowed loss | |
| | | | | | | |

Form 8582 (2011)

| Form 8582 (2011) Michael Smallridge an | d Nickie H Spirto | s | | | Page 3 |
|--|---|--------------------|----------------|-----------------------------------|-------------------------------------|
| Worksheet 6-Allowed Losses (See inst | | | | | |
| Name of activity | Form or sc and line nu be reported instructi | nber to on (see | (a) Loss | (b) Unallowed loss | (c) Allowed loss |
| Total | | | | | |
| Worksheet 7-Activities With Losses R | eported on Tw | o or More | Forms or Schee | dules (See instructions |) |
| Name of activity: | (a) | (b) | (c) Rat | (d) Unallowed | |
| Form or schedule and line number to be reported on (see instructions): 1a Net loss plus prior year unallowed loss from form or schedule . b Net income from form or schedule . c Subtract line 1b from line 1a. If zero or les Form or schedule and line number to be reported on (see instructions): 1a Net loss plus prior year unallowed loss from form or schedule . | s, enter -0- ► | | | | |
| b Net income from form or schedule | | | | | |
| c Subtract line 1b from line 1a. If zero or les | s, enter -0- 🕨 | | | | |
| Form or schedule and line number to be reported on (see instructions): 1a Net loss plus prior year unallowed loss from form or schedule | | | | | |
| | | 1-11-21 | | | The sugar start |
| c Subtract line 1b from line 1a. If zero or less | s, enter -0- | | | State of the second second second | States of the local division of the |
| Total | | | | | |
| | | | | | Form 8582 (2011) |

Form 8582 (2011)

Vehicle Statement (Sch C (1040))

| Date in service | Business miles | Commuting miles | Other miles | | Other vehicle | | Personal use off duty? | | lence able? | | lence ten? |
|-----------------|-------------------|--------------------|----------------|---|---------------|---|---------------------------|---|----------------|---|---------------|
| | | | | Y | N | Y | N | Y | N | Y | N |
| 1 | | | | | | | | | | | |

Lines 16a and b (Sch C (1040)) - Interest Expense

| | Mortgage Interest | | |
|---|--|---|--|
| 1 | Mortgage interest paid to banks, other financial institutions (Form 1098 received) | 1 | |
| 2 | Mortgage interest difference not reported on line 1 above. Explain: | | |
| | | 2 | |
| 3 | Total mortgage interest reported on line 16a. | 3 | |
| | Other Interest | | |
| 1 | Mortgage interest paid to banks, other financial institutions (Form 1098 WAS NOT received) | 1 | |
| 2 | Jointly owned (other than spouse on MFJ return) mortgage interest paid to banks, other financial | | |
| | institutions (Form 1098 WAS NOT received) | 2 | |
| | Enter Name and Address of person who received Form 1098: | - | |
| | Name | | |
| | Address | | |
| | City, State, & Zip | | |
| | Foreign Country | | |
| | | | |
| | Name | | |
| | Address | | |
| | City, State, & Zip | | |
| | Foreign Country | | |
| | Name | | |
| | Address | | |
| | City, State, & Zip | | |
| | Foreign Country | | |
| 3 | | 3 | |
| 4 | | 4 | |
| 5 | | 5 | |
| 6 | | 6 | |
| 7 | Total other interest reported on line 16b | 7 | |

Lines 16a and b (Sch C (1040)) - Interest Expense

| | Mortgage Interest | |
|---|--|-----|
| 1 | Mortgage interest paid to banks, other financial institutions (Form 1098 received) | 1 |
| 2 | Mortgage interest difference not reported on line 1 above. Explain: | ' . |
| _ | | 2 |
| 3 | Total mortgage interest reported on line 16a | 3 |
| | Other Interest | |
| 1 | Mortgage interest paid to banks, other financial institutions (Form 1098 WAS NOT received) | 1 |
| 2 | Jointly owned (other than spouse on MFJ return) mortgage interest paid to banks, other financial | • |
| | institutions (Form 1098 WAS NOT received) | 2 |
| | Enter Name and Address of person who received Form 1098: | |
| | Name | |
| | Address | |
| | City, State, & Zip | |
| | Foreign Country | |
| | Name | |
| | Address | |
| | City, State, & Zip | |
| | Foreign Country | |
| | Name | |
| | Address | |
| | City, State, & Zip | |
| | Foreign Country | |
| 3 | | 3 |
| 4 | | 4 |
| 5 | | 5 |
| 6 | | 6 |
| 1 | Total other interest reported on line 16b. | 7 |

Line 19 (Sch E (1040) Page 1) - Other Expense Summary for 01

| 1 | | 1 |
|----------------|------|---|
| 2 Total | | 2 |

Line 19 (Sch E (1040) Page 1) - Other Expense Summary for 02

| 1 | | 1 |
|---|-------|---|
| 2 | Total | 2 |

| | | int of the Treasury—Internal Revenue S Individual Income | | ⁹⁹⁾ 20 | 012 | OMB No. | 1545-0074 | RS Use On | y—Do not write or staple | in this space |
|--------------------------------|-----------|---|---|------------------------------------|--------------------------------|--|--|-------------|--|--|
| | _ | 2012, or other tax year beginning | | | ending | | | See s | eparate instructions | S. |
| Your first name | | \ M.L | Last name | | | | Suffix | Your s | ocial security number | r |
| Michael | | | Smallridge | | | | Suffix | | | |
| If a joint return, spous | e's first | | Last name | | | | Sumix | Spous | e's social security nu | imper |
| Nickie | | treet). If you have a P.O. box, see | Spirtos | | | | Apt. no. | - | Make sure the SSN | Val about |
| | | street). If you have a P.O. box, see | nstructions. | | | | ript no. | | and on line 6c are | 1. |
| 9539 Southgate D | ce, state | , and ZIP code. If you have a foreig | n address, also co | omplete spaces bel | ow (see instruct) | ions) | | Pre | sidential Election Ca | mpaign |
| Inverness | | | | | FL | 34450 | | | ere if you, or your spouse if | |
| Foreign country name | 8 | | Foreign pr | ovince/state/county | (| Foreig | n postal code | | ant \$3 to go to this fund. C slow will not change your ta | |
| | | | | | | | | refund. | You | Spouse |
| Filing Status | 1 | Single | | | 4 | Head of ho | usehold (with q | ualifying p | erson). (See instruction | ns.) If |
| Filing Status | 2 | X Married filing jointly (ev | en if only one h | ad income) | | the qualify child's nam | | hid but n | ot your dependent, ent | er this |
| | 3 | Married filing separatel | and the second second second | | | | | | | |
| | | and full name here. | _ | | ▶ | | 1 | | | |
| Check only one | | • | | | | | name | | | 5SN |
| box. | | First name | Last nar | me | 5 | Qualifying | g widow(er) w | ith depe | the state of the second st | |
| Exemptions | 6a | X Yourself. If someone c | an claim you as | s a dependent, d | lo not check t | box 6a | 1.5.1.4.8 | . 1 | Boxes checked on 6a and 6b | 2 |
| Exemptione | b | | | | | 1.1.1 | 1.1 3 3 5 1 | | No. of children | |
| | c | Dependents: | | | | (4) | If child under a | age 17 | on 6c who: lived with you | 1 |
| | | | |) Dependent's I security number | (3) Depende relationship to | | lifying for child tax | | did not live with | 1 |
| | - | rst name Last name | | | | | (see instructions | 8 | you due to divorce | 0 |
| If more than four | Alex | andra Smallridge | | | Daughter | | | | or separation (see instructions) | 0 |
| dependents, see | | | | | | | | | Dependents on 6c not entered above | 0 |
| instructions and check here | | | | | | | | | Add numbers on | |
| | d | Total number of exemptions | claimed | e a a ta a ta a | | 1 | | | lines above | 3 |
| Income | 7 | Wages, salaries, tips, etc. A | Hach Form(s) | NL2 | | | | | 7 | |
| meome | 8a | Taxable interest. Attach Sc | | | | | | | 8a | |
| Attach Form(s) | b | Tax-exempt interest. Do n | | | | 8b | | | 1000 | |
| W-2 here. Also attach Forms | 9a | Ordinary dividends. Attach | | | ***** | 11.1 | | QC 14 | 9a | |
| W-2G and | b | Qualified dividends . | | | | 9b | Contraction of the local division of the loc | | 10 | |
| 1099-R if tax | 10 11 | Taxable refunds, credits, or Alimony received | | and local incomi | | 1111 | 3 8 8 8 8 8 2 1 2 3 4 1 2 1 2 | | 11 | |
| was withheld. | 12 | Business income or (loss). | | | | | o o lo ola E a lu e a a | | 12 | |
| | 13 | Capital gain or (loss). Attac | h Schedule D if | | required, chec | ck here | , | | 13 | |
| If you did not get a W-2. | 14 | Other gains or (losses). Atta | 1.00 | · · · · · | | | e kayasa a | | 14 | |
| see instructions. | 15a | | | 5a | | 1. | mount | | 15b 16b | |
| Enclose, but do | 16a 17 | Pensions and annuities . Rental real estate, royalties | | | | | | | 17 | |
| not attach, any | 18 | Farm income or (loss). Atta | | | | | | | 18 | |
| payment. Also, | 19 | Unemployment compensati | on | | | | 6 8 8 8 8 B | | 19 | |
| please use | 20a | Social security benefits | the second se | Da hullen hullen | b | Taxable a | mount . | r r | 20b | |
| Form 1040-V. | 21 | Other income. List type and Combine the amounts in the | | a fas Esca 7 these | wah 24 This | | tal incomo | | 21 | |
| | 22 | Educator expenses | | | | 23 | tal income . | | 22 | |
| Adjusted | 24 | Certain business expenses | | | | 20 | | | | |
| Gross | | fee-basis government officia | Is. Attach Form | 2106 or 2106-E | Ζ | 24 | Finance | | 13 2 4 | |
| Income | 25 | Health savings account ded | | | | 25 | | | | |
| | 26 | Moving expenses. Attach F | | | | 26 | | | - | - |
| | 27 28 | Deductible part of self-empl Self-employed SEP, SIMPL | | | | 28 | | | - | |
| | 29 | Self-employed health insura | | | | _ | Real as | | | |
| | 30 | Penalty on early withdrawal | | e e a co e ica | 2.2.2.2.6 | | and the second second | | | |
| | 31a | | pient's SSN | • | | 31a | | | | |
| | 32 | IRA deduction | | | | 32 | | | - | |
| | 33 34 | Student loan interest deduc Tuition and fees. Attach For | | | | 33 | | | | |
| | 34 | Domestic production activiti | | | | 35 | | | | |
| | 36 | Add lines 23 through 31a a | | | | the second s | a si si si s | 4.8 | 36 | |
| | 37 | Subtract line 36 from line 2 | | | | | | | 37 | |

.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

| Form 1040 (2012) | | Michael Smallridge and Nickie H Spirtos | | Page 2 |
|--|------------|--|--------------------|------------------------|
| - | 38 | Amount from line 37 (adjusted gross income). | 38 | |
| Tax and | 39a | Check f You were born before January 2, 1948, Blind. Total boxes | | |
| Credits | | if. Spouse was born before January 2, 1948, Blind. Schecked > 39a | | |
| Standard | b | If your spouse itemizes on a separate return or you were a dual-status alien, check here. | | |
| Deduction | | | 40 | |
| for- | 40 | Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 | |
| People who check any | 41 | Subtract line 40 from line 38 | 41 | |
| box on line | 42 | Exemptions. Multiply \$3,800 by the number on line 6d | 42 | |
| 39a or 39b or who can be | 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | | |
| claimed as a dependent. | 44 | Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4972 c 962 election | 44 | |
| see | 45 | Alternative minimum tax (see instructions). Attach Form 6251 | 45 | |
| instructions | 46 | Add lines 44 and 45 | 46 | |
| All others | 47 | Foreign tax credit. Attach Form 1116 if required 47 | 1.00 | |
| Single or | 48 | Credit for child and dependent care expenses. Attach Form 2441 | | |
| Married filing separately. | 49 | Education credits from Form 8863, line 19 49 | 1000 | |
| \$5,950 Married filing | 50 | Retirement savings contributions credit. Attach Form 8880 50 | 100 | |
| jointly or | 51 | Child tax credit. Attach Schedule 8812, if required | | |
| Qualifying widow(er) | 52 | Residential energy credits. Attach Form 5695 | 1222 | |
| \$11,900 Head of | 53 | Other credits from Form: a 3800 b 8801 c 53 results and a second | | |
| household. \$8.700 | 54 | Add lines 47 through 53. These are your total credits | 54 | |
| -90,700 | 55 | Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- | 55 | |
| Other | 56 | Self-employment tax Attach Schedule SE | 56 | |
| | 57 | Unreported social security and Medicare tax from Form: a 4137 b 8919 | 57 | |
| Taxes | 58 | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | 58 | |
| | 59a | Household employment taxes from Schedule H | 59a | |
| | b | First-time homebuyer credit repayment. Attach Form 5405 if required | 59b | |
| | 60 | Other taxes. Enter code(s) from instructions | 60 | |
| - | 61 | Add lines 55 through 60. This is your total tax | 61 | |
| Payments | 62 | Federal income tax withheld from Forms W-2 and 1099 | ALC: NAL | |
| | 63 | 2012 estimated tax payments and amount applied from 2011 return | 1.1.1 | |
| If you have a | 64a | Earned income credit (EIC) | | |
| qualifying | b | Nontaxable combat pay election 64b | | |
| child, attach Schedule EIC | 65 | Additional child tax credit. Attach Schedule 8812 65 | 1110 | |
| | 66 | American opportunity credit from Form 8863, line 8 | 24 | |
| | 67 | Reserved 67 | | |
| | 68 | Amount paid with request for extension to file 68 | 1.22 | Constant States |
| | 69 | Excess social security and tier 1 RRTA tax withheld | 1000 | |
| | 70 | Credit for federal tax on fuels. Attach Form 4136 70 | | |
| | 71 | Credits from Form: a 2439 b Reserved c 8801 d 8885 71 | | |
| | 72 | Add lines 62; 63, 64a, and 65 through 71. These are your total payments | 1.00 | |
| Refund | 73 74a | If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid | 73 | |
| | ► b | Amount of line 73 you want refunded to you. If Form 8868 is attached, check here. | 74a | |
| Direct deposit? | - 0 | | | |
| See | ▶ d | Account number XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | | |
| manactiona | 75 | Amount of line 73 you want applied to your 2013 estimated tax | | |
| Amount | 76 | Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions | 76 | |
| You Owe | 77 | Estimated tax penalty (see instructions) 77 | | |
| Third Party | C | o you want to allow another person to discuss this return with the IRS (see instructions)? X Yes. Co | mplete below | No |
| Designee | D | esignee's Phone Personal identification | | |
| | n | ame Robert Eldredge no. (352) 344-8300 number (PIN) | ▶ 83103 | |
| Sign | | inder penalties of perjury. I declare that I have examined this return and accompanying schedules and statements, and to the be | | |
| Here | | elief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which prep | | |
| Joint return? See | A Y | | Daytime phone | number |
| instructions | b - | Self | | |
| Keep a copy for your records. | S | pouse's signature. If a joint return, both must sign. Date Spouse's occupation If | the IRS sent you a | in identity Protection |
| ************************************** | | | ere (see inst.) | |
| Paid | | rrint/Type preparer's name Preparer's signature Date Check | | PTIN |
| | - | | mployed | P00394720 |
| Preparer Use Only | | | 20-056080 | |
| Use only | F | irm's address ► 3580 E Gulf To Lake Hwy Inverness FL 34453 Phone no. | (352) 344-8 | 3300 |

| SCHE | DULE A |
|-------|--------|
| (Form | 1040) |

| SCHEDULE (Form 1040) | | Itemized Deductions | (1010 | OMB No. 1545-0074 |
|--|--------|---|--------------------------|---|
| Department of the Tre | | Information about Schedule A and its separate instructions is Attach to Form 1040. | at www.irs.gov/torm1040. | Attachment Sequence No. 07 |
| Internal Revenue Ser Name(s) shown on | | 9). | | Your social security number |
| and the second second second second | | and Nickie H Spirtos | | |
| | 1-9- | Caution. Do not include expenses reimbursed or paid by others. | | |
| Medical | 1 | Medical and dental expenses (see instructions) | 1 | |
| and | 2 | Enter amount from Form 1040, line 38 2 | | |
| Dental | 3 | Multiply line 2 by 7 5% (.075) | 3 | |
| Expenses | 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | | 4 |
| Taxes You | 5 | State and local | | |
| Paid | | a Income taxes, or } | 5 | and the second se |
| | | b X General sales taxes | AN A STATE OF A STATE | |
| | 6 | Real estate taxes (see instructions) | 6 | |
| | 7 | Personal property taxes | 7 | A CARE AND DO |
| | 8 | Other taxes. List type and amount | | |
| | | ***** | 8 | |
| - | 1.4.14 | Add lines 5 through 8 | | 9 |
| Interest | 10 | | 10 | |
| You Paid | 11 | Home mortgage interest not reported to you on Form 1098. If paid | | The falle sheets be |
| | | to the person from whom you bought the home, see instructions | | S. Class States |
| | | and show that person's name, identifying no., and address | | ALC: NOT A CONTRACT OF |
| | Name | | | Million Berningen |
| | dress | | 11 | |
| Your mortgage interest | TIN | Points not reported to you on Form 1098. See instructions for | | |
| deduction may | 12 | | 12 | |
| be limited (see | 12 | special rules Mortgage insurance premiums (see instructions) | 13 | |
| instructions). | 14 | | 14 | |
| | | Add lines 10 through 14 | | 15 |
| Gifts to | | Gifts by cash or check. If you made any gift of \$250 or more, | 1 Martin Martin | |
| Charity | | see instructions | 16 | |
| 5 | 17 | Other than by cash or check. If any gift of \$250 or more, see | | |
| If you made a gift and got a | | instructions. You must attach Form 8283 if over \$500 | 17 | |
| benefit for it. | 18 | Carryover from prior year | 18 | |
| see instructions | 19 | Add lines 16 through 18 | | 19 |
| Casualty and | | | | |
| Theft Losses | | Casualty or theft loss(es). Attach Form 4684. (See instructions.) | | 20 |
| Job Expenses | 21 | Unreimbursed employee expenses—job travel, union dues, | No. of Concession, Name | |
| and Certain | | job education, etc. Attach Form 2106 or 2106-EZ if required | | |
| Miscellaneous | | (See instructions.) | | |
| Deductions | | | | |
| | 22 | Tax preparation fees | 21 | |
| | | Other expenses—investment, safe deposit box, etc. List type | 22 | |
| | 20 | and amount | Color States and | |
| | | | | |
| | | *************************************** | 23 | |
| | 24 | Add lines 21 through 23 | 24 | |
| | | 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 | 28 | | | |
| Miscellaneous | | | | |
| Deductions | | | | 28 |
| Total | 29 | Add the amounts in the far right column for lines 4 through 28. Also, | | |
| Itemized | | on Form 1040, line 40 | | 29 |
| Deductions | 30 | If you elect to itemize deductions even though they are less than you deduction, check here | | |

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2012

Department of the Treasury

Profit or Loss From Business

(Sole Proprietorship)

For information on Schedule C and its instructions, go to www.irs.gov/schedulec.
 Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.



| licha | el Smallridge | | | - | | |
|--------|---|---|--|----------------|------------------|---------------------------|
| | Principal business or profession, | including product or service (see instr | uctions) | в | Enter code from | |
| ons | ulting | | | - | • | 531390 |
| | Business name. If no separate b | usiness name, leave blank. | | D | Employer ID nu | umber (EIN), (see instr |
| | Business address (including suit | | | | | |
| | City, town or post office, state, an | | | | | |
| | | X Cash (2) Accrual | (3) Other (specify) | | | |
| | Did you "materially participate" in th | e operation of this business during 2012? | If "No," see instructions for limit | on los | sses | X Yes |
| | If you started or acquired this bu | siness during 2012, check here | | | | |
| | Did you make any payments in 2 | 2012 that would require you to file Forr | n(s) 1099? (see instructions) | | 14 (41 A) (41 A) | Yes |
| | If "Yes," did you or will you file re | quired Forms 1099? | | 1.1 | N. 41 14 14 14 1 | Yes |
| Par | | | | | | |
| GI | Gross receipts or sales. See inst | tructions for line 1 and check the box i | this income was reported to | you | | |
| | on Form W-2 and the "Statutory | employee" box on that form was chec | ked | | 1 | |
| 2 | | structions) | | . e. 15 | 2 | |
| 3 | | | | | 3 | |
| | | | | | | |
| 5 | Gross profit. Subtract line 4 fro | m line 3 | | 5 5 6 | 5 | |
| 5 | | and state gasoline or fuel tax credit or | refund (see instructions) | | 6 | |
| 7 | Gross income. Add lines 5 and | 6 | ousiness use of your hom | 0.00 | | |
| 2 | Expenses | | 272 ····· | | | |
| 2 | Advertising | | Office expense (see instruct Pension and profit-sharing | | | |
| | Car and truck expenses (see | | 0 Rent or lease (see instru | and the second | | |
|) | instructions) Commissions and fees | 10 | a Vehicles, machinery, and equ | | | |
| 6 | Contract labor (see instructions) | 11 | b Other business property | | | |
| 2 | Depletion | | 1 Repairs and maintenand | e. | 21 | |
| 3 | Depreciation and section 179 | | 2 Supplies (not included in | Part | III) 22 | |
| | expense deduction (not included in Part III) (see . | | 3 Taxes and licenses | | 23 | |
| | instructions) | 13 | 4 Travel, meals, and enter | tainm | ent: | |
| 1 | Employee benefit programs | | a Travel | | 24a | |
| | (other than on line 19) | 14 | b Deductible meals and | | | |
| 5 | Insurance (other than health) | 15 | entertainment (see instri | | | |
| 6 | Interest | | 5 Utilities | | | |
| a | Mortgage (paid to banks, etc.) | | Wages (less employment cre Other expenses (from ling) | 0.100 | | |
| b 7 | | 16b 17 | b Reserved for future us | | | |
| 7 3 | Legal and professional services . | es for business use of home. Add lines | the second state of the se | | 28 | |
| 9 | | ct line 28 from line 7 | | | 29 | |
| 0 | | our home Attach Form 8829 Do not | | ere . | | |
| 1 | Net profit or (loss). Subtract lin | | | 1 | | |
| | • If a profit, enter on both Form | 1040, line 12 (or Form 1040NR, line 13) | | | | |
| | (If you checked the box on line | 1, see instructions) Estates and trusts | enter on Form 1041, line 3. | | 31 | |
| | If a loss, you must go to line | ə 32 | | | _ | |
| 2 | | ix that describes your investment in thi | | | | |
| | If you checked 32a, enter the | loss on both Form 1040, line 12, (or | Form 1040NR, line 13) and | | 32a | All investment is at risk |
| | on Schedule SE, line 2. (If you | checked the box on line 1, see the lin | e 31 instructions.) | | 32b | Some investment |
| | Estates and trusts, enter on Fo If you checked 32b, you mu | | | 9 |) | not at risk |
| | | at attack Farmer 6466 M | e liested | | | |

Profit or Loss From Business

(Sole Proprietorship)

▶ For information on Schedule C and its instructions, go to www.irs.gov/schedulec.

OMB No. 1545-0074 0 12 Attachment

| | tment of the Treasury al Revenue Service (99) | Attach to Form 1040, 1040NR, or 10 | | nerships generally must file Form | 10 | 65. Sequence No. 09 |
|-------------------------|--|--|-----------|--|------|--|
| Name | of proprietor | | | s | Soc | ial security number (SSN) |
| Mich | ael Smallridge | | | | | A STORE WAS ADDRESS OF |
| A | Principal business or profession | , including product or service (see i | instruct | ions) B | 3 | Enter code from instructions |
| | dential Water Utility | | | | | ▶ 221000 |
| C | Business name. If no separate b | ousiness name, leave blank. | | D |) | Employer ID number (EIN), (see instr.) |
| Flori | da Utility Services 1 | | | | | |
| E | Business address (including sui | te or room no.) PO Box 179 | 98 | | | |
| | City, town or post office, state, a | | | | | FL 33840 |
| F | Accounting method: (1) | | | (3) Other (specify) | | |
| G | | he operation of this business during 20 | 0127 lf * | No." see instructions for limit on lo | oss | es X Yes No |
| н | | usiness during 2012, check here | | | | |
| | | 2012 that would require you to file I | | | | |
| <u>.</u> | Conference of the state of the second s | | | | | |
| J | | equired Forms 1099? | | | | |
| Pa | rt I Income | | 10.00 | | - | |
| 1 | | structions for line 1 and check the b | | | | |
| 252 | | employee" box on that form was c | | | | 2 |
| 2 | a new rest of the second s | structions) | | | | 3 |
| 3 | | | | | | 4 |
| 4 | | 2) | | | | 5 |
| 5 | | and state gasoline or fuel tax credi | | | | 6 |
| 7 | | d 6 | it of ren | and (acc manufactions) | | 7 |
| No. of Concession, name | rt II Expenses | | or bus | iness use of your home or | nlv | on line 30. |
| 8 | Advertising | 8 | 18 | Office expense (see instructions | | 18 |
| 9 | Car and truck expenses (see | | 19 | Pension and profit-sharing pla | | |
| 5 | instructions) | 9 | 20 | Rent or lease (see instruction | | |
| 10 | Commissions and fees | 10 | a | Vehicles, machinery, and equipment | 12.1 | 20a |
| 11 | Contract labor (see instructions) | 11 | b | Other business property | | 20b |
| 12 | Depletion | 12 | 21 | Repairs and maintenance | | 21 |
| 13 | Depreciation and section 179 | | 22 | Supplies (not included in Part | 111 | 22 |
| | expense deduction (not included in Part III) (see | | 23 | Taxes and licenses | | 23 |
| | instructions) | 13 | 24 | Travel, meals, and entertainm | ner | it. |
| 14 | Employee benefit programs | | а | Travel | | 24a |
| | (other than on line 19) | 14 | b | Deductible meals and | | |
| 15 | Insurance (other than health) . | 15 | | entertainment (see instruction | | |
| 16 | Interest | | 25 | Utilities | | |
| a | | 16a | 26 | Wages (less employment credits) . | | 26 |
| 47 0 | | 16b 17 | | Other expenses (from line 48) Reserved for future use | 7 | 27a 27b |
| 17 28 | Legal and professional services . | es for business use of home. Add li | | | | 28 |
| 29 | Tentative profit or (loss). Subtra | | | moogn 27a | | 29 |
| 30 | | our home. Attach Form 8829. Do n | | | | 30 |
| 31 | Net profit or (loss). Subtract li | | iot iopt | it such expenses elsewhere . | | 30 |
| | | 1040, line 12 (or Form 1040NR, line 1 | 13) and | on Schedule SE, line 2. | 1 | |
| | | 1, see instructions) Estates and tru | | | } | 31 |
| | If a loss, you must go to line | | | | J | |
| | | Di La Calendaria | | | | |
| 32 | If you have a loss, check the bo | ox that describes your investment in | n this ac | tivity (see instructions) | | |
| | | loss on both Form 1040, line 12, | | | } | 32a All investment is at risk. |
| | on Schedule SE, line 2. (If you Estates and trusts, enter on Fo | u checked the box on line 1, see the rm 1041, line 3. | e line 3' | Instructions.) | | 32b Some investment is |
| | | ist attach Form 6198. Your loss ma | av he lir | nited | J | not at risk. |
| | If you checked 520, you fill | at allacit i offit of 30. Tour 1055 ma | al ne ill | | - | |

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

| Part | e C (Form 1040) 2012 | Michael Smallridge | | | | Page |
|------------------------------|---|---|----------------|-------------|------------|---------|
| | Cost of Goods Sol | d (see instructions) | | | | |
| 3 | Method(s) used to | | | | | |
| | value closing inventory: | a Cost b Lower of cost or market | c 🗌 o | ther (attac | h explar | nation) |
| | - | nining quantities, costs, or valuations between opening and clos | ing inventory? | | | |
| | | | | . L] \ | res | |
| ; | Inventory at beginning of year I | If different from last year's closing inventory, attach explanation | 35 | · | | |
| | | | | | | |
| | Purchases less cost of items with | ithdrawn for personal use | 36 | | | |
| | Cost of labor. Do not include an | ny amounts paid to yourself | | | | |
| | | | | | | |
| | Materials and supplies | | 38 | | | |
| | Other costs | | . 39 | | | |
| | | | | | | |
| | Add lines 35 through 39 | | 40 | | | |
| | inventory at end of year | | 41 | | | |
| | | | | | | |
| | | t line 41 from line 40. Enter the result here and on line 4. | | | | |
| art | V Information on Yo | ur Vehicle. Complete this part only if you are claim | ing car or tr | иск ехр | enses | on |
| | | equired to file Form 4562 for this business. See the | instructions | for line | 13 to f | Ind |
| | out if you must file I | Form 4562. | | t. | | |
| | Million all all services and | | | | | |
| | vanen old you place your venici | le in service for business purposes? (month. day. year) | | | | |
| | Of the total number of miles you | u drove your vehicle during 2012, enter the number of miles you | used your veh | icle for: | | |
| | | | | | | |
| а | Business | b Commuting (see instructions) | C Othe | er | | ••••• |
| 5 | Was your vehicle available for r | personal use during off-duty hours? | | | Yes | |
| | | | | _ | | |
| i | Do you (or your spouse) have a | another vehicle available for personal use? | | | Yes | |
| | | | | | | |
| а | Do you have evidence to suppo | ort your deduction? | | | Yes | |
| a | Do you have evidence to suppo | ort your deduction? | | | | |
| | If "Yes." is the evidence written | ? | . | | Yes Yes | |
| Ь | If "Yes." is the evidence written | | . | | | |
| Ь | If "Yes." is the evidence written | ? | . | | | |
| Ь | If "Yes." is the evidence written | ? | . | | | |
| ь | If "Yes." is the evidence written | ? | . | | | |
| b | If "Yes." is the evidence written | ? | . | | | |
| b | If "Yes." is the evidence written | ? | . | | | |
| b | If "Yes." is the evidence written | ? | . | | | |
| b | If "Yes." is the evidence written | ? | . | | | |
| ь | If "Yes." is the evidence written | ? | . | | | |
| Ь | If "Yes." is the evidence written | ? | . | | | |
| Ь | If "Yes." is the evidence written | ? | . | | | |
| b | If "Yes." is the evidence written | ? | . | | | |
| b | If "Yes." is the evidence written | ? | . | | | |
| b | If "Yes." is the evidence written | ? | . | | | |
| b | If "Yes." is the evidence written | ? | . | | | |
| b | If "Yes." is the evidence written | ? | . | | | |
| 7 a b ^o art | If "Yes." is the evidence written | ? | . | | | |

Schedule C (Form 1040) 2012

Profit or Loss From Business

(Sole Proprietorship) Schedule C and its instructions, go to www.irs.gov/schedulec.

12

OMB No. 1545-0074

| | ment of the Treasury | Attach to Form 1040, 1040NR, or 1041; part | | | Sequence No. 09 | |
|----------|--|--|-----------------------------------|--|------------------------|--|
| - | of proprietor | | | cial security number (| | |
| | ael Smallridge | | | | | |
| A | | including product or service (see instruct | tions) B | Enter code from inst | ructions | |
| | r Utility - Residential | , monoung process contraction (contraction) | | ▶ 2 | 21000 | |
| C | Business name. If no separate b | ousiness name, leave blank, | D | Employer ID number | (EIN), (see instr.) | |
| - | crest Utilities, LLC | | | | | |
| E | Business address (including suit | te or room no.) 	 PO Box 1798 | | | | |
| - | City, town or post office, state, a | | | FL | 33840 | |
| F | Accounting method: (1) | | (3) Other (specify) | | | |
| G | | he operation of this business during 2012? If | | | Yes No | |
| | | usiness during 2012, check here | | | 1 | |
| н | 1 | | | | Yes No | |
| 1 | | 2012 that would require you to file Form(s | | | | |
| J | | equired Forms 1099? | | 5 5 5 5 5 5 5 E | Yes No | |
| Par | | | | | | |
| 1 | | structions for line 1 and check the box if th | | | | |
| | | employee" box on that form was checke | | | | |
| 2 | Construction of the state of the second state of the | structions) | | 2 | | |
| 3 | | | | | | |
| 4 | | 2) | | | | |
| 5 | | om line 3 and state gasoline or fuel tax credit or ref | | 6 | | |
| 0 | Gross income. Add lines 5 and | | iuno (see instructions) | 7 | | |
| Par | And a state of the second s | | siness use of your home only | v on line 30. | | |
| 8 | Advertising | 8 21 21 21 21 21 21 21 21 21 21 21 21 21 | Office expense (see instructions) | | | |
| 9 | Car and truck expenses (see | 19 | Pension and profit-sharing plan | | | |
| 9 | instructions) | 9 20 20 | Rent or lease (see instructions) | | | |
| 10 | Commissions and fees | 10 a | | Contraction of the second seco | | |
| 11 | Contract labor (see instructions) | 11 bolie bol | | | TANK A DEC | |
| 12 | Depletion | 12 21 | Repairs and maintenance | 21 | | |
| 13 | Depreciation and section 179 | 22 | Supplies (not included in Part I | 1) 22 | | |
| | expense deduction (not included in Part III) (see | 23 | Taxes and licenses | 23 | | |
| | instructions) | 13 24 | Travel, meals, and entertainme | nt: | | |
| 14 | Employee benefit programs | a a | Travel | 24a | | |
| | (other than on line 19). | 14 b | Deductible meals and | 1.11 | | |
| 15 | Insurance (other than health) . | 15 | entertainment (see instructions | | | |
| 16 | Interest: | 25 | Utilities . | 25 | | |
| а | Mortgage (paid to banks, etc.) | <u>16a</u> 26 | Wages (less employment credits) | 26 | | |
| b | and the second | | Other expenses (from line 48). | | | |
| 17 | Legal and professional services . | | Reserved for future use | | | |
| 28 | | es for business use of home. Add lines 8 | | 28 | | |
| 29 | Tentative profit or (loss). Subtra | | | 29 | - 1. 2457 | |
| 30 31 | | our home. Attach Form 8829. Do not rep | fort such expenses elsewhere | 30 | | |
| 31 | Net profit or (loss). Subtract li | 1040, line 12 (or Form 1040NR, line 13) and | | | | |
| | | 1, see instructions) Estates and trusts, en | | 31 | Contract in the second | |
| | If a loss, you must go to line | | ter on Portir to41, the 5. | 51 | | |
| | If a loss, you must go to line | | | | | |
| 32 | If you have a loss, check the bo | ox that describes your investment in this a | ctivity (see instructions). | 17 <u>1111111</u> 11 | | |
| | • If you checked 32a, enter the | e loss on both Form 1040, line 12, (or Fo | rm 1040NR, line 13) and | 32a X All inv | estment is at risk. | |
| | on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) 32b Some investment is | | | | | |
| | Estates and trusts, enter on Fo | A CONTRACTOR OF A CONTRACTOR | | | it risk. | |
| | If you checked 32b, you mu | ist attach Form 6198. Your loss may be li | mited | | | |

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

| Schedul | le C (Form 1040) 2012 Michael Smallridge | | Page 2 |
|------------|--|-----------------------|--------------|
| Part | III Cost of Goods Sold (see instructions) | | |
| 33 | Method(s) used to value closing inventory: a Cost b Lower of cost or market c | Other (attach expla | anation) |
| 34 | Was there any change in determining quantities, costs, or valuations between opening and closing inv If "Yes," attach explanation | ventory? Yes | No No |
| 35 | Inventory at beginning of year. If different from last year's closing inventory, attach explanation | 35 | |
| 36 | Purchases less cost of items withdrawn for personal use | 36 | |
| 37 | Cost of labor. Do not include any amounts paid to yourself | 37 | |
| 38 | Materials and supplies | 38 | |
| 39 | Other costs | 39 | |
| 40 | Add lines 35 through 39 | 40 | |
| 41 | Inventory at end of year | 41 | |
| 42 Part | Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4. Information on Your Vehicle. Complete this part only if you are claiming on line 9 and are not required to file Form 4562 for this business. See the instruct out if you must file Form 4562. | car or truck expenses | s on find |
| 43 | When did you place your vehicle in service for business purposes? (month, day, year) | | |
| 44 | Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used | your vehicle for. | |
| а | Business b Commuting (see instructions) | c Other | |
| 45 | Was your vehicle available for personal use during off-duty hours? | Yes | No No |
| 46 | Do you (or your spouse) have another vehicle available for personal use? | Yes | No |
| 47 a | Do you have evidence to support your deduction? | Yes | No No |
| b | If "Yes," is the evidence written? | Yes | No |
| Part | | | |
| 48 | Total other expenses. Enter here and on line 27a | 48 | |

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074 6 14 Attachment Sequence No. 09

| For i | nformation on Schedule C and its i | instructions, go to www.irs.gov/schedulec. |
|-------|---------------------------------------|---|
| | Attach to Form 1040 1040NR or 1041: 0 | partnerships generally must file Form 1065. |

| | ent of the Treasury | Attach to Form 1040, 1040NR. | or 1041; partnerships generally mu | ist file Form 1065. | Sequence No. 09 | |
|----------|---|-----------------------------------|-------------------------------------|--|-------------------------------------|--|
| | Revenue Service (99) | | | Social se | curity number (SSN) | |
| | el Smallridge | | | | A CONTRACTOR OF | |
| A | Principal business or profession. | including product or service (| see instructions) | B Enter | r code from instructions | |
| | Estate Sales | | | • | 531210 | |
| | Business name. If no separate bi | usiness name, leave blank. | | D Emp | loyer ID number (EIN), (see instr.) | |
| Centu | | | | | | |
| E | Business address (including suite | e or room no.) > Main St | | | | |
| | City, town or post office, state, an | | | F | L 34450 | |
| F | Accounting method: (1) | | ual (3) Other (spe | cify) 🕨 | | |
| | Did you "materially participate" in th | e operation of this business duri | na 2012? If "No," see instructions | for limit on losses . | X Yes No | |
| G | If you started or acquired this bu | ciness during 2012 check he | e | | · · · · ► | |
| н | If you started or acquired this bo | Silless during 2012, check the | file Form(s) 10997 (see instruc | tions) | Yes No | |
| 1 | Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) Yes No If "Yes," did you or will you file required Forms 1099? Yes No | | | | | |
| J | and the second se | quired Forms 10997 | | | | |
| Part | Income | and a second standard | ha hav if this issesses was report | ted to you | | |
| 1 | Gross receipts or sales. See inst | ructions for line 1 and check | ne box if this income was repor | | 1 | |
| | on Form W-2 and the "Statutory Returns and allowances (see ins | employee box on that form v | as checked | | 2 | |
| 2 | Returns and allowances (see ins Subtract line 2 from line 1 | | | | 3 | |
| 3 | Cost of goods sold (from line 42 | ааа кака калот V | | a na ser a ser a | 4 | |
| 4 | Gross profit. Subtract line 4 fro | m line 3 | | realized - | 5 | |
| 5 | Other income, including federal | and state gasoline or fuel tax | credit or refund (see instruction | s) | 6 | |
| 7 | Gross income. Add lines 5 and | 6 | | 2 M L X 1 | 7 | |
| Par | | Enter expense | es for business use of you | ir home only on | line 30. | |
| 8 | Advertising | 8 | 18 Office expense (see | e instructions) | 18 | |
| 9 | Car and truck expenses (see | | 19 Pension and profi | t-sharing plans | 19 | |
| <u> </u> | instructions) | 9 | 20 Rent or lease (see | e instructions): | The second second | |
| 10 | Commissions and fees | 10 | a Vehicles machinery. | and the second | 20a | |
| 11 | Contract labor (see instructions) | 11 | b Other business pr | A CONTRACTOR OF | 20b | |
| 12 | Depletion | 12 | 21 Repairs and main | The second se | 21 | |
| 13 | Depreciation and section 179 expense deduction (not | | 22 Supplies (not incl | | 22 | |
| | included in Part III) (see | | 23 Taxes and license | The management of the second second | 23 | |
| | instructions) | 13 | 24 Travel, meals, an | and countries of contraction of a second | 24a | |
| 14 | Employee benefit programs | | a Travel b Deductible meals | | 140 | |
| | (other than on line 19). | 14 | entertainment (se | | 24b | |
| 15 16 | Insurance (other than health) . Interest | 15 | 25 Utilities | | 25 | |
| a | Mortgage (paid to banks, etc.) | 16a | 26 Wages (less employ | Sector sector sector | 26 | |
| b | Other | 16b | 27a Other expenses (| A CONTRACTOR OF | 27a | |
| 17 | Legal and professional services . | 17 | b Reserved for fut | ture use | 27b | |
| 28 | Total expenses before expens | es for business use of home. | Add lines 8 through 27a | | 28 | |
| 29 | Tentative profit or (loss) Subtra | ct line 28 from line 7 | | 674 S. 6 S. | 29 | |
| 30 | Expenses for business use of y | our home. Attach Form 8829 | Do not report such expenses | elsewhere . | 30 | |
| 31 | Net profit or (loss). Subtract li | ne 30 from line 29. | | 1 | | |
| | • If a profit, enter on both Form | 1040, line 12 (or Form 1040NR | line 13) and on Schedule SE, lin | ne 2. | | |
| | (If you checked the box on line | 1, see instructions) Estates a | nd trusts, enter on Form 1041, | line 3. | 31 | |
| | If a loss, you must go to line | e 32. | | , | | |
| 32 | If you have a loss, check the bo | ox that describes your investm | ent in this activity (see instructi | ons). | | |
| 0.000 | • If you checked 32a, enter the | e loss on both Form 1040, lin | e 12, (or Form 1040NR, line 1 | | 32a X All investment is at risk. | |
| | on Schedule SE, line 2. (If you | u checked the box on line 1, s | ee the line 31 instructions) | | 32b Some investment is | |
| | Estates and trusts, enter on Fo | | | J | not at risk. | |
| | If you checked 32b, you mu | ist attach Form 6198. Your lo | ss may be limited. | | Schedule C (Form 1040) 2013 | |

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

| Schedu | e C (Form 1040) 2012 | Michael Smal | and the second diversion of the se | | | | Page 2 |
|--------|---|-----------------------------|--|---|-------------------------------------|------------------|---------|
| Part | Cost of Goods | Sold (see instructi | ons) | | | | |
| 33 | Method(s) used to value closing inventory: | a Cost | b Lower | of cost or market | c 🗌 Other | r (attach explan | nation) |
| 34 | Was there any change in d If "Yes," attach explanation | etermining quantities, c | osts, or valuations bet | ween opening and closi | ng inventory? | Yes | No |
| 35 | Inventory at beginning of y | ear. If different from last | year's closing invento | ry, attach explanation | 35 | | |
| 36 | Purchases less cost of iten | ns withdrawn for person | aluse | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 36 | | |
| 37 | Cost of labor. Do not includ | | | | | | |
| 38 | Materials and supplies | | | | | | |
| 39 | Other costs | | | | 39 | | |
| 40 | Add lines 35 through 39 | | ******** | | 40 | | |
| 41 | Inventory at end of year | ********* | 1.1.1.1.1.1.1.1.1 | | 41 | | |
| 42 | Cost of goods sold. Sut | tract line 41 from line 4 | 0. Enter the result her | e and on line 4 | 42 | | |
| Part | IV Information or line 9 and are n out if you must | ot required to file F | mplete this part o Form 4562 for this | nly if you are claim business. See the | ing car or truci instructions fo | r line 13 to f | ind |
| 43 | When did you place your v | ehicle in service for but | siness purposes? (mo | nth, day, year) | | | |
| 44 | Of the total number of mile | | | | | | |
| а | Business | | | | | | |
| 45 | Was your vehicle available | e for personal use durin | g off-duty hours? | | | Yes | No |
| 46 | Do you (or your spouse) h | ave another vehicle ava | ailable for personal use | 17 | | Yes | No No |
| 47 a | Do you have evidence to | support your deduction? | | a second e dec | 633 W R R W | Yes | No No |
| b | If "Yes," is the evidence w | | | | | Yes | No |
| Par | V Other Expense | es. List below busin | ness expenses no | t included on lines | 8–26 or line 30 | 0. | |
| | | | | | | | |
| 48 | Total other expenses. | nter here and on line 2 | 7a | | 48 | | |

Schedule C (Form 1040) 2012

SCHEDULE C (Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

| For in | formation on Schedule C and its instructions, go to www.irs.gov/schedulec. | |
|--------|---|--|
| | Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065. | |

| Departr | Revenue Service (99) | Attach to Form 1040, 1040NR, or 1041; p | artnerships generally must file Fo | orm 1065. | Sequence No. 09 |
|---------|--|---|--|----------------------|-----------------------------------|
| | f proprietor | | | Social security numb | ber (SSN) |
| Micha | el Smallridge | | | State . | Marriella . |
| A | Principal business or profession. | including product or service (see instr | uctions) | B Enter code from | |
| Water | Utlity - Residential | | | • | 221000 |
| С | Business name. If no separate b | usiness name, leave blank. | | D Employer ID nun | nber (EIN), (see instr.) |
| West | Lakeland Wastewater | | | | |
| E | Business address (including suit | e or room no.) > 1902 Barton Pa | rk Rd 201 | | |
| | City, town or post office, state, a | nd ZIP code Auburndale | | FL | 33823 |
| F | Accounting method: (1) | | (3) Other (specify) | | |
| G | Did you "materially participate" in th | ne operation of this business during 2012? | If "No," see instructions for limit of | on losses | X Yes No |
| н | | siness during 2012, check here | | | ·X |
| 7 | | 2012 that would require you to file Form | | | Yes No |
| à. | | equired Forms 1099? | | | Yes No |
| J | | idaned i cima rocori | | | |
| Par | t I Income | tructions for line 1 and check the box if | This income was reported to v | 01 | ALL TON DO |
| 1 | Gross receipts or sales. See ins | employee" box on that form was check | ked | | |
| 2 | | structions) | | 2 | |
| 2 | | | | | |
| 4 | |) | | | |
| 5 | Gross profit. Subtract line 4 fro | om line 3 | алала алах со се | 5 | |
| 6 | Other income, including federal | and state gasoline or fuel tax credit or | refund (see instructions) | 6 | |
| 7 | Gross income. Add lines 5 and | 16 | 33 P F 5 3 P F 5 3 3 3 P F | ▶ 7 | |
| Par | Expenses | Enter expenses for b | ousiness use of your home | e only on line 30. | |
| 8 | Advertising | 8 3 3 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 | 8 Office expense (see instruct) | | A STATE OF THE OWNER |
| 9 | Car and truck expenses (see | 1 | 9 Pension and profit-sharing | | |
| | instructions) | 9 2 | 0 Rent or lease (see instruc | | |
| 10 | Commissions and fees | 10 | a Vehicles machinery, and equip | | |
| 11 | Contract labor (see instructions) | 11 11 | b Other business property | | |
| 12 | Depletion | | 1 Repairs and maintenance | | |
| 13 | Depreciation and section 179 expense deduction (not | | 2 Supplies (not included in I | | |
| | included in Part III) (see instructions) | | Taxes and licenses Travel, meals, and enterta | | |
| | | 13 2 | a Travel | | |
| 14 | Employee benefit programs (other than on line 19) | 14 | b Deductible meals and | 240 | |
| 15 | Insurance (other than health) | 15 | entertainment (see instruc | ctions) 24b | |
| 16 | Interest: | | 5 Utilities | 25 | |
| | Mortgage (paid to banks, etc.) | 16a 2 | 6 Wages (less employment credit | | PERSONAL PROPERTY. |
| b | Other | | 7a Other expenses (from line | | |
| 17 | Legal and professional services . | 17 | b Reserved for future use | e 27b | |
| 28 | Total expenses before expense | es for business use of home. Add lines | 8 through 27a | 28 | |
| 29 | | ct line 28 from line 7 | | | |
| 30 | Expenses for business use of y | our home. Attach Form 8829. Do not r | report such expenses elsewhe | re 30 | |
| 31 | Net profit or (loss). Subtract li | | | | |
| | | 1040, line 12 (or Form 1040NR, line 13) a | | | |
| | | 1, see instructions) Estates and trusts, | enter on Form 1041, line 3. | 31 | |
| | If a loss, you must go to line | a 32 | | , | |
| 32 | | ox that describes your investment in this | | | III III III III III III IIII IIII |
| | If you checked 32a, enter the | e loss on both Form 1040, line 12, (or | Form 1040NR, line 13) and | | All investment is at risk. |
| | on Schedule SE, line 2. (If you Estates and trusts, enter on Fo | checked the box on line 1, see the line rm 1041, line 3. | e or instructions.) | | Some investment is |
| | | ist attach Form 6198. Your loss may b | e limited |) | not at risk. |

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

| Schedu | ile Č (Form 1040) 2012 | Michael Smallridge | | Page 2 |
|--------|---|---|---------------------------------------|--------------|
| Part | III Cost of Goods S | old (see instructions) | | |
| | | | | |
| 33 | Method(s) used to value closing inventory. | a Cost b Lower of cost or ma | arket c Other (attach e | explanation) |
| 34 | | ermining quantities, costs, or valuations between opening | | |
| | If "Yes," attach explanation . | 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1 | Yes | s 🔄 No |
| 35 | Inventory at beginning of year | ar. If different from last year's closing inventory, attach exp | planation 35 | |
| 36 | Purchases less cost of items | withdrawn for personal use | 36 | |
| 37 | Cost of labor. Do not include | any amounts paid to yourself | | |
| 38 | Materials and supplies | **************************** | 38 | |
| 39 | Other costs | | 39 | |
| 40 | Add lines 35 through 39 | 医间隙 电发电 的复数医外关节 经利用 化化化化化化化 | 40 | |
| 41 | Inventory at end of year | 医黑牙 医黄果树 医蛋白 经有关 的复数分子 化化工作 机工 | 41 | |
| 42 | Cost of goods sold. Subtr | act line 41 from line 40. Enter the result here and on line | 4 | |
| Part | IV Information on | Your Vehicle. Complete this part only if you a | are claiming car or truck expen | ises on |
| | | t required to file Form 4562 for this business. | See the instructions for line 13 | 3 to find |
| | out if you must fi | e Form 4562. | | |
| 43 | When did you place your ve | hicle in service for business purposes? (month, day, year | • | |
| | | you drove your vehicle during 2012, enter the number of | | |
| 44 | | | | |
| а | Business | b Commuting (see instructions) | c Other | |
| 45 | Was your vehicle available | or personal use during off-duty hours? | Ye | es No |
| 46 | Do you (or your spouse) ha | ve another vehicle available for personal use? | | es No |
| 47 a | Do you have evidence to su | pport your deduction? | • • • • • • • • • • • • • • • • • • • | es No |
| b | If "Yes," is the evidence writ | en? | | s No |
| Par | V Other Expenses | . List below business expenses not included | on lines 8-26 or line 30. | |
| | | | | |
| | | | | |
| | | | | |
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| | | | | |
| | | | | |
| | | | | |
| 48 | Total other expenses. Ent | er here and on line 27a | 48 | |

| § 1040 | U.S. | ent of the Treasury - Internal Revenu Individual Incom | e Tax Return | 2013 | OMB No. 1545-0074 | IRS Us | e Ontv-Do not write | or staple in this space. |
|--------------------------|--------------|---|---|--|---|------------|---|--|
| For the year Jan. 1-De | ec. 31, 20 | 13, or other tax year beginning | | , 2013, ending | , 20 | | See separate | the face of the second s |
| Your first name and in | itial | | Last name | | | | Your social secu | rity number |
| Michael | | | Smallridge | 9 | | | | Contraction of the local division of the loc |
| If a joint return, spous | e's first na | me and initial | Last name | | | | Spouse's social | security number |
| Nickie H | ł | | Spirtos | | | | A DECEMBER OF THE OWNER | |
| Home address (numb | er and str | eet). | | | Apl | . no. | Make su | re the SSN(s) above |
| 9539 Sou | thga | ate Dr | | | | | and on | line 6c are correct. |
| City, town or post offic | e, state, a | nd ZIP code. If you have a foreign a | ddress, also complete space | s below (see instruction | s). | | Presidential | Election Campaign |
| Invernes | SS | | FL | 344 | 450 | | | or your spouse if filing |
| Foreign country name | 9 | | Foreign prov | ince/state/county | Foreign postal | code | a box below will n | go to this fund. Checking ot change your tax or |
| | | | | | | | refund. | You Spouse |
| Filing 1 | Single | | | | household (with qualifying | | | |
| Status 2 X | Marrie | ed filing jointly (even if only o | ne had income) | | alifying person is a child be name here. | ut not you | ir dependent, enter | this |
| Check only 3 | Married | I filing separately. Enter spouse's SS | N above | ▶ | | | | |
| one box. | and full | name here. | | 5 Qualif | fying widow(er) with | depend | lent child | |
| Exemptions | 6a | X Yourself. If someone c | an claim you as a dep | pendent, do not ch | eck box 6a · · · | • • • | · · · · } | Boxes checked on 6a and 6b 2 |
| | b | X Spouse | • • • • • <mark>• • • • • •</mark> • | | | | ' | No. of children |
| | C | Dependents: | | (2) Dependent's | (3) Dependent's | (4 | Chk If child under ige 17 qualifying | lived with you 1 |
| (1 | I) First na | me Last name | S | ocial security number | relationship to you | fo | ge 17 qualifying or child tax credit (see instructions) | did not live with |
| If more than four | lexan | dra Small | ridge | The second s | Daughter | | x | you due to divorce or separation |
| dependents, see - | | | | | | | | (see instructions) |
| instructions and | | | | | | | <u> </u> | Dependents on 6c not entered above |
| check here | | | | | | | | Add numbers |
| | d | Total number of exemption | | | | | | above > 3 |
| Income | 7 | Wages, salaries, tips, etc. | and the second second second second | | | | 7 | |
| | 8a | Taxable interest. Attach S | | | | | · · 8a | |
| Attach Form(s) | b | Tax-exempt interest. Do r | | | Bb | | | |
| W-2 here. Also | 9a | Ordinary dividends. Attach | and the second second second | - T | | | • • 9a | |
| attach Forms W-2G and | b | Qualified dividends • • • | | | 9b | | | |
| 1099-R if tax | 10 | Taxable refunds, credits, or | | ocal income taxes | • • • • • • • • • | | . 10 | |
| was withheld. | 12 | Alimony received · · · · | | | | • • • • | . 11 | |
| | 13 | Business income or (loss). | | | chack have | I | 12 | |
| If you did not | 14 | Capital gain or (loss). Attac Other gains or (losses). At | | | | | 13 | |
| get a W-2, | 15a | IRA distributions | · 15a | | Taxable amount | | . 15b | |
| see instructions. | 16a | Pensions and annuities · | · 16a | | Taxable amount | | . 16b | |
| | 17 | Rental real estate, royalties | | | | | . 17 | |
| | 18 | Farm income or (loss). Att | | | | | . 18 | |
| | 19 | Unemployment compensat | | | | | . 19 | |
| | 20a | Social security benefits . | 1292 · · · · · · · · · · · · · · · · · · | | Taxable amount | | | |
| | 21 | Other income | | | rusubio uniouni | | 21 | |
| | 22 | Combine the amounts in the fa | ar right column for lines 7 | through 21. This is y | our total income . | 1 | | |
| Adimated | 23 | the second se | | the second s | 23 | | | |
| Adjusted | 24 | Certain business expenses of | | | And the state | | 77. | |
| Gross | | fee-basis government officials. | Attach Form 2106 or 210 | 06-EZ 2 | 24 | | | |
| Income | 25 | Health savings account dee | duction. Attach Form 8 | 889 2 | 25 | | | |
| | 26 | Moving expenses. Attach F | Form 3903 | 2 | 26 | | | |
| | 27 | Deductible part of self-emp | loyment tax. Attach Sc | hedule SE · 2 | 27 | | | |
| | 28 | Self-employed SEP, SIMPL | and the second | | 28 | | | |
| | 29 | Self-employed health insur | | | 29 | | | |
| | 30 | Penalty on early withdrawa | of savings | 3 | 30 | | | |
| | 31a | Alimony paid b Recipient | | | 1a | | | |
| | 32 | IRA deduction | <mark></mark> . | | 32 | | | |
| | 33 | Student loan interest deduc | | | 33 | | | |
| | 34 | Tuition and fees. Attach Fo | rm 8917 • • • • • | 3 | 34 | | | |
| | 35 | Domestic production activit | | | | | | |
| | 36 | Add lines 23 through 35 | | | | | . 36 | |
| | 37 | Subtract line 36 from line 2 | 2. This is your adjust | ed gross income | | 1 | 37 | |

| Form 1040 (2013 | B)Mi | chael Smallridge & Nickie Spirtos | No. | Page 2 |
|----------------------------------|------------------|---|--------------|--|
| Tax and | 38 | Amount from line 37 (adjusted gross income) | 38 | |
| Credits | 39a | Check { You were born before January 2, 1949, Blind. } Total boxes | | COLLEGIBLE AND |
| Standard | T | if: Spouse was born before January 2, 1949, Blind. checked > 39a | | Last of the other states |
| Deduction | b | If your spouse itemizes on a separate return or you were a dual-status alien, check here ••• > 39b | | |
| People who | 40 | Itemized deductions (from Schedule A) or your standard deduction (see left margin) . | 40 | Called a state of the |
| check any | 41 | Subtract line 40 from line 38 | 41 | |
| box on line 39a or 39b or | 42 | Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see Instructions | 42 | |
| who can be | 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- · · | 43 | |
| claimed as a dependent, | 44 | Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4972 c | 44 | |
| see instructions. | 45 | Alternative minimum tax (see instructions). Attach Form 6251 | 45 | |
| • All others; | 46 | Add lines 44 and 45 | ▶ 46 | |
| Single or | 47 | Foreign tax credit. Attach Form 1116 if required 47 | | The Party of the second |
| Married filing separately, | 48 | Credit for child and dependent care expenses. Attach Form 2441 • • • 48 | | Logical States |
| \$6,100 | 49 | Education credits from Form 8863, line 19 · · · · · · · · 49 | | |
| Married filing | 50 | Retirement savings contributions credit. Attach Form 8880 50 | | |
| jointly or Qualifying | 51 | Child tax credit. Attach Schedule 8812, if required 51 | | |
| widow(er), \$12,200 | 52 | Residential energy credits. Attach Form 5695 52 | | |
| Head of | 53 | Other credits from Form: a 3800 b 8801 c 53 | | |
| household, \$8,950 | 54 | Add lines 47 through 53. These are your total credits | 54 | |
| \$0,950 | 55 | Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- | | |
| Other | 56 | Self-employment tax. Attach Schedule SE | • • 56 | |
| Taxes | 57 | Unreported social security and Medicare tax from Form: a 4137 b 8919 | 57 | |
| Idaoo | 58 | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | 58 | Kales and the second |
| | 59 a | Household employment taxes from Schedule H | 59a | |
| | b | First-time homebuyer credit repayment. Attach Form 5405 if required | 59b | The second second |
| | 60 | Taxes from: a Form 8959 b Form 8960 c Instructions; enter code(s) | 60 | |
| · | 61 | Add lines 55 through 60. This is your total tax | ► 61 | CONTRACTOR OF THE REAL OF |
| Payments | 62 | Federal income tax withheld from Forms W-2 and 1099 62 | | |
| If you have a | 63 | 2013 estimated tax payments and amount applied from 2012 return • • 63 | 10 100 | BORN BERNE |
| qualifying | 64a | Earned income credit (EIC) 64a | | The same of the same |
| child, attach | b | Nontaxable combat pay election · · · 64b | | |
| Schedule EIC. | 65 | Additional child tax credit. Attach Schedule 8812 65 | | |
| | 66 | American opportunity credit from Form 8863, line 8 66 | | |
| | 67 | Reserved | | |
| | 68 | Amount paid with request for extension to file 68 | | |
| | 69 | Excess social security and tier 1 RRTA tax withheld 69 | | |
| | 70 | Credit for federal tax on fuels. Attach Form 4136 70 | | ALC: NOT THE OWNER |
| | 71 | Credits from Form: a 2439 b Reserved c 8885 d 71 | | |
| Defend | 72 | Add lines 62, 63, 64a, and 65 through 71. These are your total payments | ▶ 72 | |
| Refund | 73 | If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid | 73 | |
| | 74a | Amount of line 73 you want refunded to you. If Form 8888 is attached, check here | 74a | |
| Direct deposit? See | b | Routing number | | |
| instructions. | d | Account number | | |
| Amount | 75 | Amount of line 73 you want applied to your 2014 estimated tax • • • 75 | | |
| You Owe | 76 | Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions | ► 76 | |
| Tou Owe | 77 | Estimated tax penalty (see instructions) 77 | | |
| Third Party | | | Yes. Com | nplete below. No |
| Designee | Design | Personal id | entification | |
| Sign | name | ▶ Robert J Eldredge EA no. ▶ 352-344-8300 number(PI | | ► 8 3 1 0 3 |
| Here | Under they ar | penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the bes e true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer ha | of my knowle | edge and belief, |
| nere | | anatura | any knowled | |
| Joint return? See | 300 | Date Your occupation | | Daytime phone number |
| instructions. Keep a copy for | | a's signature if a joint return both must size | | 352-302-7406 |
| your records. | | Date Spouse's occupation | | Identity Protection PIN (see inst.) |
| | 122 Prepar | or's signature | | |
| - | riehal | no 01 0014 | eck if | and a second |
| Paid | Print/T | pre preparer's name Robert J Eldredge EA | f-employed | P00394720 |
| Preparer | Firm's | DI Bldmadaa Ca | | 20 050000 |
| Use Only | | address 3580 E Gulf To Lake Hwy | m's EIN | 20-0560803 |
| | r.(11) \$ 3 | | 21 | 50 044 0000 |
| | | Invernessy FL 34433 Ph | one no. 3: | 52-344-8300 |

SCHEDULE C (Form 1040)

Profit or Loss From Business

OMB No. 1545-0074

(Sole Proprietorship)

For information on Schedule C and its instructions, go to www.irs.gov/schedulec.

2013

| | Partment of the Treasury mal Revenue Service (99) ► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form | n 1065 | Attachment 09 |
|----|---|---|--|
| | me of proprietor | 1 | Sequence No. U9 ity number (SSN) |
| | chael Smallridge | overal accur | ity number (35N) |
| A | Principal business or profession, including product or service (see instructions) | B Enter co | de from instructions |
| | onsulting | | 531390 |
| c | Business name. If no separate business name, leave blank. | the same of the | ID number (EIN), (see instr.) |
| U. | business name. In to separate business name, leave blank. | D Employer | To number (EIN), (see instr.) |
| E | Business address (including suite or room no.) > 9539 Southgate Dr | | |
| | City, town or post office, state, and ZIP code Inverness FL 34450 | | |
| F | Accounting method: (1) X Cash (2) Accrual (3) Other (specify) | | _ |
| G | Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit of | on losses | · X Yes No |
| н | If you started or acquired this business during 2013, check here | | |
| 1 | Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) | | · · · Yes No |
| J | If "Yes," did you or will you file required Forms 1099? | | |
| P | art I Income | | |
| 1 | Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on | | |
| | Form W-2 and the "Statutory employee" box on that form was checked▶ | 1 | |
| 2 | Returns and allowances | . 2 | |
| 3 | Subtract line 2 from line 1 | . 3 | |
| 4 | Cost of goods sold (from line 42) | . 4 | |
| 5 | Gross profit. Subtract line 4 from line 3 | . 5 | |
| 6 | Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) | . 6 | |
| 7 | Gross income. Add lines 5 and 6 | 7 | |
| _ | art II Expenses Enter expenses for business use of your home only or | | |
| 8 | Advertising | 18 | the second s |
| 9 | Car and truck expenses (see 19 Pension and profit-sharing plans | 19 | |
| | instructions) · · · · · · · · 9 20 Rent or lease (see instructions): | 10 | in the loss of the |
| 10 | Commissions and fees · · · 10 a Vehicles, machinery, and equipment | . 20a | |
| 11 | Contract labor (see instructions) 11 b Other business property · · · | | |
| 12 | Depletion · · · · · · · · · · · · · · · · · · · | | |
| 13 | Depreciation and section 179 22 Supplies (not included in Part III) | 22 | |
| | expense deduction (not | | |
| | included in Part III) (see instructions) | | |
| 14 | | · 24a | |
| | (other than on line 19) · · · · 14 b Deductible meals and | 240 | |
| 15 | Insurance (other than health) • 15 entertainment (see instructions) | 24b | |
| 16 | Interest: 25 Utilities · · · · · · · · · | . 25 | |
| | a Mortgage (paid to banks, etc.) · 16a 26 Wages (less employment credits) | | |
| | b Other | . 27a | |
| 17 | Legal and professional services 17 b Reserved for future use | · 27b | |
| 28 | Total expenses before expenses for business use of home. Add lines 8 through 27a | 28 | |
| 29 | Tentative profit or (loss). Subtract line 28 from line 7 | 20 | |
| 30 | | . 29 | |
| | unless using the simplified method (see instructions). | | |
| | Simplified method filers only: enter the total square footage of: (a) your home: | | |
| | and (b) the part of your home used for business: Use the Simplified | | |
| | Method Worksheet in the instructions to figure the amount to enter on line 30 | . 30 | |
| 31 | Net profit or (loss). Subtract line 30 from line 29. | . 50 | |
| | If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. | | Carlon and a series |
| | (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. | 31 | |
| | If a loss, you must go to line 32. | 31 | |
| 32 | | | |
| | If you have a loss, check the box that describes your investment in this activity (see instructions). If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and | 32a | All invoctment is at sight |
| | on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and | 32a 32b | All investment is at risk. |
| | trusts, enter on Form 1041, line 3. | 320 | Some investment is not |
| | If you checked 32b, you must attach Form 6198. Your loss may be limited. | | at risk. |
| | a jes stored or b, jes mast allast i offit of so. Tour loss may be innited. | | |

For Paperwork Reduction Act Notice, see the separate instructions.

SCHEDULE C (Form 1040)

Profit or Loss From Business

| OMB | No. | 1545-0074 | |
|-----|-----|-----------|--|
| | | | |

(Sole Proprietorship)

| For information | on Schedule C an | id its instructions, | go to | www.irs.gov/schedulec. |
|-----------------|-----------------------|----------------------|-------|------------------------|
| | and the second second | | | |

2013

| | artment of the Treasury mal Revenue Service (99) | | 5 | Attachment | 09 |
|----------|--|-------------------|---|------------------------------|---------|
| - | me of proprietor | | | Sequence No. number (SSN) | 00 |
| | chael Smallridge | - Coordina | in secondy | Homber (SSN) | |
| A | Principal business or profession, including product or service (see instructions) | B | inter code | from Instructions | |
| | Iter Utility Res | | | 21000 | |
| C | Business name. If no separate business name, leave blank. | DE | | D number (EIN), (see | inetr.) |
| 100 | necrest Utilities LLC | 00 | nproyer in | 5 Humber (Liny, (300 | mou.j |
| E | Business address (including suite or room no.) PO Box 1798 | | | | |
| - | City, town or post office, state, and ZIP code Eaton Park FL 33840 | | | | |
| F | Accounting method: (1) Cash (2) X Accrual (3) Other (specify) | | | | |
| G | Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for lin | nit on los | 202 | · X Yes | No |
| н | If you started or acquired this business during 2013, check here | IIII OITIOS | 565 | . A les | |
| 1 | Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) | •••• | | · · X Yes | No |
| J | If "Yes," did you or will you file required Forms 1099? | | | · · · X Yes | |
| - | art I Income | | | A res | No |
| 1 | Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on | | | | |
| | Form W-2 and the "Statutory employee" box on that form was checked | | 1 | | |
| 2 | Returns and allowances | | 2 | | |
| 3 | Subtract line 2 from line 1 | | 3 | | |
| 4 | Cost of goods sold (from line 42) | | 4 | | |
| 5 | Gross profit. Subtract line 4 from line 3 | | _ | | |
| 6 | Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) | | | | |
| 7 | Gross income. Add lines 5 and 6 | | _ | | |
| - | art II Expenses Enter expenses for business use of your home only | _ | | | |
| 8 | | 1 | and the second se | | |
| 9 | | | 9 | | |
| 5 | | _ | 9 | | |
| 10 | | . 20 | | | |
| 11 | | 1.1 | _ | | |
| 12 | , , , , , , , , , , , , , , , , , , , | 20 | _ | | |
| 13 | | | - | | |
| 15 | expense deduction (not | 100 ¹⁰ | | | |
| | included in Part III) (see 23 Taxes and licenses | | 3 | | |
| 14 | instructions) · 13 24 Travel, meals, and entertainme Employee benefit programs a Travel · · · · · · · · · | 10.000 | | | |
| 14 | | 24 | a | | |
| 15 | | | | | |
| 15 16 | | | _ | | |
| | Interest: 25 Utilities · · · · · · · · · · · · · · · · · · · | 2 | | | |
| | a Mortgage (paid to banks, etc.) • 16a 26 Wages (less employment cred | | | | |
| -1-1-1-1 | b Other | . 27 | | | |
| 17 28 | Legal and professional services 17 being a barrier by the served for future use . | 27 | | | |
| 29 | Total expenses before expenses for business use of home. Add lines 8 through 27a | ► 2 | | | |
| 30 | | 2 | 9 | | |
| 30 | Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). | | | | |
| | | | | | |
| | Simplified method filers only: enter the total square footage of: (a) your home: | - | | | |
| | and (b) the part of your home used for business: Use the Simplifi | 1000 | | | |
| 31 | Method Worksheet in the instructions to figure the amount to enter on line 30 | 3 | 0 | | 1.7 |
| 31 | Net profit or (loss). Subtract line 30 from line 29. | | | | |
| | • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. | 7 . | | | |
| | (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. | ► <u>3</u> | | | |
| 20 | • If a loss, you must go to line 32. | _ | | | |
| 32 | If you have a loss, check the box that describes your investment in this activity (see instructions). | 7 | | | |
| | If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and Schedule 25, line 2, (from the loss on both Form 1040, line 12, in Form 1040NR, line 13) and | 32a | | Il investment is a | |
| | on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and | ► 32b | | ome investment | is not |
| | trusts, enter on Form 1041, line 3. | | at | t risk. | |
| | If you checked 32b, you must attach Form 6198. Your loss may be limited. | - | | | |

For Paperwork Reduction Act Notice, see the separate instructions.

| Schedu | leC(Form 1040) 2013 Water Utility Res 221000 | | Page 2 |
|--------|---|----------------------|--------|
| Name(s | | SSN | |
| | hael Smallridge | | |
| Part | | | |
| 33 | | (attach explanation) | |
| 34 | Was there any change in determining quantities, costs, or valuations between opening and closing inve If "Yes," attach explanation | | X No |
| 35 | Inventory at beginning of year. If different from last year's closing inventory, attach explanation | | |
| 36 | Purchases less cost of items withdrawn for personal use | • • 36 | |
| 37 | Cost of labor. Do not include any amounts paid to yourself | 37 | |
| 38 | Materials and supplies | | |
| 39 | Other costs | 39 | |
| 40 | Add lines 35 through 39 | 40 | |
| 41 | Inventory at end of year | 41 | |
| 42 | Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 | | |
| Part | | | |
| | and are not required to file Form 4562 for this business. See the instructions for line 13 to find file Form 4562. | out if you must | |
| 43 | When did you place your vehicle in service for business purposes? (month, day, year) | | |
| 44 | Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used yo | ur vehicle for: | |
| a | Business b Commuting (see instructions) | | |
| 45 | Was your vehicle available for personal use during off-duty hours? | | No |
| 46 | Do you (or your spouse) have another vehicle available for personal use? | Yes | No |
| 47 a | Do you have evidence to support your deduction? | •••••• Yes | No |
| b | If "Yes," is the evidence written? | Yes | No |
| Part | V Other Expenses. List below business expenses not included on lines 8-26 or line 30. | | |
| | | | |
| | | | |
| | | | |
| | | | |
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| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| 10 | | | |
| 48 | Total other expenses Enter here and on line 27a | 10 | |

Profit or Loss From Business

| | OMB | No. | 1545-0074 | |
|--|-----|-----|-----------|--|
|--|-----|-----|-----------|--|

| SCHEDULE | C |
|-------------|---|
| (Form 1040) | |

(Sole Proprietorship)

2013

| | artment of the Treasury | | on on Schedule C and its inst | | | Attachment 00 |
|----|--|--|---|--|--|-------------------------------|
| | nal Revenue Service (99) | Attach to Form | m 1040, 1040NR, or 1041; par | tnerships generally must file | Form 1065. | Sequence No. 09 |
| | me of proprietor | 2 2 2 | | | Social securi | ity number (SSN) |
| | chael Smal | | | | AND AN TON | State Barris |
| Α | | | product or service (see instruct | ctions) | | de from Instructions |
| | s Water Ut | | | | | 21000 |
| С | | no separate business n | | | D Employer | ID number (EIN), (see instr.) |
| | | ity Service | | | | |
| E | | (including suite or room | | | | |
| - | | ffice, state, and ZIP co | | | | |
| F | Accounting method: | | (2) X Accrual (3) | | | |
| G | | | tion of this business during 201 | | | · X Yes No |
| н | | uired this business duri | | • • • • • • • • • • • • • • • • • | • • • • • • • • | · 🎴 👝 |
| | 10.0 | | rould require you to file Form(s) | | | · · · Yes No |
| J | art I Income | rill you file required For | ms 1099? • • • • • • • • • • | * * * * * * * * * * * * * * * * | | · · · Yes No |
| | | les Ossister (| - I | | | |
| 1 | | | or line 1 and check the box if this | Comparing and the part of the second state of the | | |
| 0 | | S. 3.50 | ox on that form was checked | | | |
| 2 | Returns and allowar Subtract line 2 from | | • | | 2 | |
| 3 | | | | | 3 | |
| 4 | Cost of goods sold (| Service and the service of the servi | · · · · · · · · · · · · · · · · · · · | | 4 | |
| 5 | | act line 4 from line 3 | asoline or fuel tax credit or refu | | 5 | |
| 7 | and a second sec | | A REAL PROPERTY OF THE PARTY OF STATES | | 6 | |
| | Gross income. Add | | Entor ovnonces for h | usiness use of your home or | | |
| 8 | Advertising · · · | | 18 | and the second | | |
| 9 | Car and truck expen | | 19 | | | |
| 9 | | | 20 | restriction of the second by | | |
| 10 | Commissions and fe | | | | | |
| 11 | Contract labor (see | | | a Vehicles, machinery, and equipment b Other business property | · 20a | |
| 12 | Depletion · · · · | | 21 | the first for a first strategy for a second strategy and | | |
| 13 | Depreciation and se | | 22 | | and the second sec | |
| 10 | expense deduction (| not | 22 | | | |
| | included in Part III) (instructions) | see 13 | 24 | | | |
| 14 | Employee benefit pr | | | a Travel | Contraction of the second s | |
| 80 | (other than on line 1 | Contraction of the second s | | b Deductible meals and | 240 | |
| 15 | Insurance (other that | | | entertainment (see instructio | ons) 24b | |
| 16 | Interest: | | 25 | Market and the second se | 25 | |
| | a Mortgage (paid to ba | anks, etc.) · 16a | 26 | | Service and the service of the servi | |
| | b Other | | | a Other expenses (from line 4 | | |
| 17 | Legal and profession | nal services 17 | | b Reserved for future use | · · · 27b | |
| 28 | Total expenses bef | ore expenses for busir | ness use of home. Add lines 8 t | and a second | . > 28 | |
| 29 | | ss). Subtract line 28 fro | | | 29 | |
| 30 | Expenses for busine | ss use of your home. D | Do not report these expenses el | Isewhere. Attach Form 8829 | | |
| | unless using the sim | plified method (see ins | tructions). | | | |
| | Simplified method | filers only: enter the to | otal square footage of: (a) your | r home: | | |
| | and (b) the part of yo | our home used for busin | ness: | . Use the Simp | lified | |
| | Method Worksheet i | n the instructions to figu | ure the amount to enter on line | 30 | 30 | |
| 31 | Net profit or (loss). | Subtract line 30 from | line 29. | | | |
| | If a profit, enter of | n both Form 1040, lin | e 12 (or Form 1040NR, line 13 | 3) and on Schedule SE, line 2 | | |
| | (If you checked the | box on line 1, see instr | uctions). Estates and trusts, en | nter on Form 1041, line 3. | ▶ 31 | |
| | • If a loss, you mu | st go to line 32. | | | - | |
| 32 | If you have a loss, ch | neck the box that descr | ibes your investment in this acti | ivity (see instructions). | | |
| | If you checked 32 | 2a, enter the loss on bo | oth Form 1040, line 12, (or For | rm 1040NR, line 13) and | 32a 🔀 | All investment is at risk. |
| | on Schedule SE, lin | ne 2. (If you checked th | ne box on line 1, see the line 31 | 1 instructions). Estates and | ▶ 32b | Some investment is not |
| | trusts, enter on Forr | n 1041, line 3. | | | - | at risk. |
| - | If you checked 32 | 2b, you must attach Fo | orm 6198. Your loss may be lin | nited. | J | |

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| Schedu | uleC(Form 1040)2013 Res Water Utility 221000 | Page 2 |
|------------|---|--------|
| Name(s | CON | |
| | chael Smallridge | |
| Part | | |
| 33 | Method(s) used to value closing inventory: a X Cost b Lower of cost or market c Other (attach explanation) | |
| 34 | Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation | X No |
| 35 | Inventory at beginning of year. If different from last year's closing inventory, attach explanation 35 | |
| 36 | Purchases less cost of items withdrawn for personal use | |
| 37 | Cost of labor. Do not include any amounts paid to yourself 37 | |
| 38 | Materials and supplies | |
| 39 | Other costs | |
| 40 | Add lines 35 through 39 | |
| 41 | Inventory at end of year | |
| 42 Part | Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 | |
| Fan | IN Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must | |
| | file Form 4562. | |
| 43 | When did you place your vehicle in service for business purposes? (month, day, year) | |
| 44 | Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for: | |
| а | Business b Commuting (see instructions) c Other | |
| 45 | Was your vehicle available for personal use during off-duty hours? Yes | No |
| 46 | Do you (or your spouse) have another vehicle available for personal use? Yes | No |
| 47 a | Do you have evidence to support your deduction? · · · · · · · · · · · · · · · · · · · | No |
| b | If "Yes," is the evidence written? Yes | No |
| Part | V Other Expenses. List below business expenses not included on lines 8-26 or line 30. | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| 48 | Total other expenses. Enter here and on line 97a | |

SCHEDULE C (Form 1040)

Profit or Loss From Business

| OMB | No. | 1545-0074 | |
|-----|-----|-----------|--|
| | | | |

(Sole Proprietorship)

on Schedule C and its instructions wine new/achedules Ea nation

2013

| | | n 1040, 1040NR, or 1041; partnerships gene | | | Attachment Seguence No. 09 |
|----|---|---|--|----------------|----------------------------------|
| - | me of proprietor | jerre Berre | index me i en | | urity number (SSN) |
| | ichael Smallridge | | | | |
| A | Principal business or profession, including | product or service (see instructions) | - | B Enter o | code from instructions |
| Wa | ater Utlity Resid | 11 | | • | |
| С | Business name. If no separate business n | ame, leave blank. | | D Employ | er ID number (EIN), (see instr.) |
| We | est Lakeland Wastewate | c | | | |
| E | Business address (including suite or room | no.) ▶ 1902 Barton Park F | Rd 201 | | |
| _ | City, town or post office, state, and ZIP co | | | | |
| F | Accounting method: (1) Cash | (2) X Accrual (3) Other (speci | fy) 🕨 | | |
| G | Did you "materially participate" in the opera | ion of this business during 2013? If "No," see i | nstructions for limit | on losses | · X Yes No |
| н | If you started or acquired this business duri | ng 2013, check here | | . . | ▶□ □ |
| 1 | Did you make any payments in 2013 that w | ould require you to file Form(s) 1099? (see inst | ructions) . | | X Yes No |
| J | If "Yes," did you or will you file required For | ns 1099? • • • • • • • • • • • • • • • • • • | | | X Yes No |
| P | art I Income | | | | |
| 1 | Gross receipts or sales. See instructions fo | line 1 and check the box if this income was re | ported to you on | | |
| | | c on that form was checked | · · · · · · · • | 1 | |
| 2 | Returns and allowances | • | . | . 2 | |
| 3 | Subtract line 2 from line 1 | ******** | • • • <mark>• • • • •</mark> • • | . 3 | |
| 4 | Cost of goods sold (from line 42) | ••••••••••••••••••••••• | • • • • • • • • • • | . 4 | |
| 5 | Gross profit. Subtract line 4 from line 3 | ······ | • • • • • • • • • | . 5 | |
| 6 | | asoline or fuel tax credit or refund (see instructi | ons) · · · · | . 6 | |
| 7 | Gross income. Add lines 5 and 6 | | | 7 | NAME & CONTRACTOR OF CALLS |
| | | Enter expenses for business use of | a set of the set of th | 1 1000 | |
| 8 | Advertising 8 | | e (see instructions) | | Sec. 3 5.12 |
| 9 | Car and truck expenses (see instructions) | | profit-sharing plans | 19 | |
| 10 | instructions) 9 Commissions and fees 10 | | (see instructions): | | |
| 11 | | a Vehicles, machine | A CONTRACT OF A CONTRACT OF | · 20a | |
| 12 | | b Other busines | | | |
| 13 | | | naintenance · · · | | |
| 15 | expense deduction (not | | included in Part III) | 22 | |
| | included in Part III) (see instructions) · · 13 | | enses · · · · · | | |
| 14 | | | and entertainment: | | |
| | (other than on line 19) · · · · 14 | b Deductible me | | · 24a | |
| 15 | Insurance (other than health) 15 | | (see instructions) | 24b | |
| 16 | Interest: | 25 Utilities · · · | | . 25 | |
| | a Mortgage (paid to banks, etc.) · 16a | | mployment credits) | | |
| | b Other | 27 a Other expense | | . 27a | |
| 17 | Legal and professional services 17 | b Reserved for | Contraction of the second second | · 27b | |
| 28 | Total expenses before expenses for busin | ess use of home. Add lines 8 through 27a . | | 28 | |
| 29 | Tentative profit or (loss). Subtract line 28 fro | | | . 29 | |
| 30 | Expenses for business use of your home. D | o not report these expenses elsewhere. Attach | Form 8829 | | |
| | unless using the simplified method (see inst | ructions). | | | |
| | Simplified method filers only: enter the to | tal square footage of: (a) your home: | | | |
| | and (b) the part of your home used for busin | | Use the Simplified | | |
| | Method Worksheet in the instructions to figu | | • • • • • • • • • • • | . 30 | |
| 31 | Net profit or (loss). Subtract line 30 from I | | | | C. S. Carlos and S. S. |
| | | 12 (or Form 1040NR, line 13) and on Sched | | | |
| | Contraction of the second s | ctions). Estates and trusts, enter on Form 104 | 41, line 3. | 31 | |
| | If a loss, you must go to line 32. | | 1 | 14 | |
| 32 | | bes your investment in this activity (see instruct | | | |
| | | th Form 1040, line 12, (or Form 1040NR, line | | 32a X | All investment is at risk. |
| | | e box on line 1, see the line 31 instructions). E | states and | 32b | Some investment is not |
| | trusts, enter on Form 1041, line 3. | | | | at risk. |
| | If you checked 32b, you must attach Fo | rm 6198. Your loss may be limited. | _ | | |

For Paperwork Reduction Act Notice, see the separate instructions.

| Inventory at beginning of year. If different from last year's closing inventory, attach explanation 35 Purchases less cost of items withdrawn for personal use | | eC(Form 1040) 2013 Water Utlity Resid | | Page 2 |
|--|------|--|-------------------|--------|
| Part III Cost of Goods Sold (see instructions) 33 Method(s) used to value closing inventory: a X Cost b Lower of cost or market c Other (attach explanation) 34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No 35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation 35 36 36 Purchases less cost of items withdrawn for personal use 36 37 37 Cost of labor. Do not include any amounts paid to yourself 37 38 Materials and supplies 38 39 Other costs 39 40 Add lines 35 through 39 40 41 Inventory at end of year 41 42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 42 43 When did you place your vehicle in service for business. See the instructions for line 13 to find out if you must file Form 4562. b Commuting (see instructions) 44 Ot the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for: a Business b Commuting (see instructions) | | | SSN | |
| 33 Method(s) used to value closing inventory: a X Cost b Lower of cost or market c Other (attach explanation) 34 Wate here any change in determining quantities, costs, or valuations between opening and closing inventory? Yes No 35 Inventory at beginning of year. If different from last years closing inventory, attach explanation 35 36 36 Purchases less cost of items withdrawn for personal use 36 37 37 Cost of labor. Do not include any amounts paid to yourselt 37 38 Materials and supplies 38 39 Other costs 39 40 Add lines 35 through 39 40 41 Inventory at end of year 41 42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 42 43 When did you place your vehicle in service for business purposes? (month, day, year) | | II Cost of Goods Sold (see instructions) | | |
| 34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? Yes No 35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation 35 36 36 Purchases less cost of items withdrawn for personal use 36 37 37 Cost of labor. Do not include any amounts paid to yourself 37 38 Materials and supplies 38 39 Other costs 39 40 Add lines 35 through 39 40 41 Inventory at end of year 41 42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 42 42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 42 43 When did you place your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562. 43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 44 Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for: a 45 Was your vehicle available | _ | Method(s) used to | tach explanation) | |
| 36 Purchases less cost of items withdrawn for personal use 36 37 Cost of labor. Do not include any amounts paid to yourself 37 38 Materials and supplies 38 39 Other costs 39 40 Add lines 35 through 39 40 41 Inventory at end of year 41 42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 42 Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to lite Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562. 43 When did you place your vehicle in service for business purposes? (month, day, year) | 34 | Was there any change in determining quantities, costs, or valuations between opening and closing invent | ory? | X No |
| 37 Cost of labor. Do not include any amounts paid to yourself 37 38 Materials and supplies 38 39 Other costs 39 40 Add lines 35 through 39 40 41 Inventory at end of year 41 42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 42 Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562. 43 When did you place your vehicle in service for business purposes? (month, day, year) | 35 | Inventory at beginning of year. If different from last year's closing inventory, attach explanation | . 35 | |
| 38 Materials and supplies 38 39 Other costs 39 40 Add lines 35 through 39 40 41 Inventory at end of year 41 42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 42 Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562. 43 When did you place your vehicle in service for business purposes? (month, day, year) | 36 | Purchases less cost of items withdrawn for personal use | - 36 | |
| 39 Other costs 39 40 Add lines 35 through 39 40 41 Inventory at end of year 41 42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 41 42 Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562. 43 When did you place your vehicle in service for business purposes? (month, day, year) | 37 | Cost of labor. Do not include any amounts paid to yourself | . 37 | |
| 40 Add lines 35 through 39 40 41 Inventory at end of year 41 42 41 41 42 41 42 Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562. 43 When did you place your vehicle in service for business purposes? (month, day, year) | 38 | Materials and supplies | . 38 | |
| 41 Inventory at end of year 41 42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 42 Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562. 43 When did you place your vehicle in service for business purposes? (month, day, year) | 39 | | | |
| 42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 42 Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562. 43 When did you place your vehicle in service for business purposes? (month, day, year) | | | | |
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| and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562. 43 When did you place your vehicle in service for business purposes? (month, day, year) | | Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 | . 42 | |
| file Form 4562. 43 When did you place your vehicle in service for business purposes? (month, day, year) 44 Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for: a Business | | and are not required to file Form 4562 for this business. See the instructions for line 13 to find ou | t if you must | |
| 44 Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for: a Business b Commuting (see instructions) c Other 45 Was your vehicle available for personal use during off-duty hours? C Other No 46 Do you (or your spouse) have another vehicle available for personal use? Yes No 47 a Do you have evidence to support your deduction? Yes No b If "Yes," is the evidence written? Yes No | | | | |
| a Businessb Commuting (see instructions)c Other 45 Was your vehicle available for personal use during off-duty hours? | 43 | When did you place your vehicle in service for business purposes? (month, day, year) | | |
| 45 Was your vehicle available for personal use during off-duty hours? Yes No 46 Do you (or your spouse) have another vehicle available for personal use? Yes No 47 a Do you have evidence to support your deduction? Yes No b If "Yes," is the evidence written? Yes Yes No | 44 | Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your | vehicle for: | |
| 46 Do you (or your spouse) have another vehicle available for personal use? Yes 47 a Do you have evidence to support your deduction? Yes b If "Yes," is the evidence written? Yes | а | Business b Commuting (see instructions) | c Other | |
| 47 a Do you have evidence to support your deduction? | 45 | Was your vehicle available for personal use during off-duty hours? | Yes | No |
| b If "Yes," is the evidence written? | 46 | Do you (or your spouse) have another vehicle available for personal use? | · · · · · · · Yes | No |
| | 47 a | | | No |
| | - | | Yes | No |
| 48 Total other expenses. Enter here and on line 27a 48 | | | | |

| (Form 1040) L Attach to Form 140, 1040N, or Form 104, 1040N, or Form 1040N, 1040N, or Form 104, 1040N, or Form 1040N, | SC | HEDU | JLE E | l l | 5 | Suppler | nental Ir | ncor | ne | and | Loss | | 1 | OMB No. | 1545-0 | 074 |
|--|--------|----------------------|---|-------------------|--|--|--|----------------|-----------|------------|---------------|---|------------|---------------|----------|--|
| Department Neuros Server Internation adout Schedule E and its segurate instructions is at www.irs.gov/schedules. Attachment Neuros Server Attachment Neuros Server <td>(Fo</td> <td>rm 10</td> <td>040)</td> <td>(Fro</td> <td>om rental real e</td> <td>state, royalties</td> <td>s, partnerships, S</td> <td>6 corpo</td> <td>rations</td> <td>, estates,</td> <td>, trusts, REM</td> <td>IICs, etc.)</td> <td></td> <td>2</td> <td>011</td> <td>2</td> | (Fo | rm 10 | 040) | (Fro | om rental real e | state, royalties | s, partnerships, S | 6 corpo | rations | , estates, | , trusts, REM | IICs, etc.) | | 2 | 011 | 2 |
| atimati Revens Bever (b) Pitformation about Schedule E and its separate instructions is at www.irs.gov/schedules. Sequence is a sequence in the maximum instructions is at www.irs.gov/schedules. The instructions is a sequence is a sequence in the business of relations percent percent and reported is a sequence in the business of relations percent percent and reported is a sequence in the business of relations percent percent and reported is a sequence in the business of relations percent percent and income or loss from Form 483 on page 2, ine 40. A Ddy our make and progenits in the sequence is a sequence in the business of relations percent percent is a sequence in the business of relations percent percent is a sequence is a sequence in the sequence is a sequence in the sequence is a sequence | | | an objective and the | | | and the second s | a state of the sta | | | | | | | 1.000 | | 2 |
| Michael Smallridge & Nickie Spirtos Parti Income or Loss From Rental Real Estate and Royalities. Note. If you are in the business of renting personal property, use Schedule C or C-E2 (ele instruction). If you are an individual, report farm cental income or loss from Form 485 on page 2, ine 40. A Dd you make any payments in 2013 that would require you to life Form(s) 1092 (see instructions). Image 2, ine 40. B 11 "Nee, did you can will you life equired forms 1092? Ves. No. A T724. Moornis for Lance Florad. 1Ctr. PL 34436 B. Stata Envestore Florad. 1Ctr. PL 34436 B 337.3.5. Royal. Oaks Triverness FL 34452 C C State Dumonol 1on. FL 3436 C all you make any payments in 2016 and the Dumber of lair reliant direct and presonal use days. Check the OJV box A 36.5 O C all you page 1 2 For exchardle requirements to 16 as a state of the OJV box B 36.5 O O Type of Property: 1 a qualified joint venture. See instructions. B 36.5 O O Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental 7 Self-Rental 2 Multi-Bamily Residence 3 Vertices in the optical state is the optical state | Interr | al Reveni | ue Service (99) | ► Info | rmation abou | t Schedule E | and its separa | te inst | ructio | ons is at | www.irs.go | ov/sched | | Sequen | ce No. | |
| PartI Income or Loss From Rental Real Estate and Royallise Note. If you are in the business of renting personal property, use Schedué & cr. C-22 (eie instruction). You are an individual, report fam rental income or loss from Form 4935 on page 2, line 40. A Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions). Yes No B II "Yes," did you cre will you file required Forms 1099? Image: Comparison of the comparis | | | | 1 | | 11 0 | | | | | | | Your socia | al security n | umber | |
| Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4936 on page 2, line 40. A Dd you make ary payments in 2015 that would require you to lie Form(s) 1097 (see instructions) Image 2, line 40. A Dd you make ary payments in 2015 that would require you to lie Form(s) 1097 (see instructions) Image 2, line 40. A Dd you make ary payments in 2015 that would require you to lie Form(s) 1097 (see instructions) Image 2, line 40. A T724 Moorn Line Lane Ploral C1VF EJ 24436 Emage 2, line 40. B 373 S Royal Oaks Inverness FL 34452 C C 4355 F Nuaget Pass Dunnel Lon FJ 34434 The Type of Property P and 1 on 1/9 / you meth number of lar rental and personal use days. Check the QAV box on 1/9 / low meth the requirements to line as a qualited joint venture. See instructions. A 365 0 C 1 Type of Property: I Single Family Residence 3 Vacation/Short-Term Rental S Land 7 Self-Rental 2 Multi-Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental Expresse 6 Auto and mare (see instructions) 6 6 Other (describe) A B C 1 Contains and maintenance 7 8 A B C 2 Multi-Bamily Residence 10 11 Management less | | _ | | | | | | | 101011100 | | | | | 100 - 200 | | |
| A Did your make any payments in 2013 that would require you to file Form(s) 1099? □ Yos □ No 18 Physical address of each property (street, city, state, ZIP code) □ Yos □ No A B724 Moonr.ise Lane Ploral City FL 34452 □ Yos □ No C 3537 SE Royal O Ask Triverness FL 34452 □ Yos □ No A Hold Network 2 For each rental real estate property listed above, report the number of lair rental and personal use days. Check the GV hoves a qualified joint venture. See instructores. Pair Rental Pays QJV A Hold Network 2 For each rental real estate property listed above, report the number of lair rental and personal use days. Check the GV hoves a qualified joint venture. See instructores. A 365 0 0 □ Type of Property: 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Addressing 6 Royalices 8 Other (describe) Income: Properties: A B C C 1 A graphies received 4 C A B C 1 A commercial 6 Royalices A B C C 1 A comparise received | FC | | | | | | | | | | | | | | | |
| B. If Yes; dd you or will you file required Forms 1099 Ves No 1a Physical address of each property (state, ZIP code) A F724 Moon: ise Lane Floral City FL 34436 B 3373 S Royal Oaks Inverness FL 34452 C C C355 E Nugget Pass Sunnallow FL 34434 1b Type of Property 2 For each rental real estate property listed above, report humber of lar rental and personal use days. Check the QAV box on yol 1 you meet the requirements to lite as a qualited joint venture. See instructions. A 365 0 D C 1 Oproperty: 1 Sole Formation Property: Image: Sole of the requirements to lite as a qualited joint venture. See instructions. A 365 0 D D 1 Single Family Residence 3 Vacation/Short-Tarm Rental 5 Land 7 Self-Rental 2 Multi-Family Residence 4 Commercial 6 Royallats 8 Other (describe) Income: Properties: A B C 3 Activating the selection of the properties A B C 4 Royalites received 4 Formations Formations Formations 5 Adventing 5 Formations Formations Formations Format | ٨ | Did you | | | | | | | | | | ss from F | orm 4835 c | - | - | |
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| file Form 6198 21 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) 23a Total of all amounts reported on line 3 for all rental properties b Total of all amounts reported on line 4 for all royalty properties c Total of all amounts reported on line 12 for all properties d Total of all amounts reported on line 12 for all properties e Total of all amounts reported on line 20 for all properties e Total of all amounts reported on line 20 for all properties 24 Income. Add positive amounts shown on line 21. Do not include any losses 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. 26 | 21 | Subtra | ct line 20 from | n line 3 (r | rents) and/or 4 | (royalties). If | | | | | | | | | | |
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| on Form 8582 (see instructions) 22 23a Total of all amounts reported on line 3 for all rental properties 23a b Total of all amounts reported on line 4 for all royalty properties 23b c Total of all amounts reported on line 12 for all properties 23c d Total of all amounts reported on line 12 for all properties 23d d Total of all amounts reported on line 20 for all properties 23d e Total of all amounts reported on line 20 for all properties 23d 24 Income. Add positive amounts shown on line 21. Do not include any losses 23e 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. 26 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 26 | | file For | rm 6198 | | <mark>.</mark> | | | 21 | | | | | | | | |
| 23a Total of all amounts reported on line 3 for all rental properties 23a b Total of all amounts reported on line 4 for all royalty properties 23b c Total of all amounts reported on line 12 for all properties 23c d Total of all amounts reported on line 12 for all properties 23c d Total of all amounts reported on line 18 for all properties 23d e Total of all amounts reported on line 20 for all properties 23d 24 Income. Add positive amounts shown on line 21. Do not include any losses 23e 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. 25 If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 26 | 22 | Deduct | tible rental rea | al estate | loss after limit | ation, if any, | | | | | | | | | | |
| b Total of all amounts reported on line 4 for all royalty properties 23b c Total of all amounts reported on line 12 for all properties 23c d Total of all amounts reported on line 18 for all properties 23d e Total of all amounts reported on line 20 for all properties 23d 24 Income. Add positive amounts shown on line 21. Do not include any losses 23e 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. 25 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 26 | | on For | m 8582 (see | instructio | ons) | | . <mark>.</mark> | 22 | | | | | | 102 | | |
| c Total of all amounts reported on line 12 for all properties 23c 23c d Total of all amounts reported on line 18 for all properties 23d 23d e Total of all amounts reported on line 20 for all properties 23d 23e 24 Income. Add positive amounts shown on line 21. Do not include any losses 24 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. 25 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 26 | 23a | Total of | f all amounts | reported | on line 3 for a | Il rental prope | rties | | | | 23a | | | | | 01 6 10 |
| d Total of all amounts reported on line 18 for all properties 23d 23d 23d e Total of all amounts reported on line 20 for all properties 23e 23e 24 24 Income. Add positive amounts shown on line 21. Do not include any losses 22. Enter total losses here 24 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. 25 1f Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 26 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 26 | b | Total of | f all amounts | reported | on line 4 for a | Il royalty prope | erties | <mark>.</mark> | | | 23b | | | | | |
| e Total of all amounts reported on line 20 for all properties 23e 23e 23e 24 Income. Add positive amounts shown on line 21. Do not include any losses 24 24 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. 25 16 Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 26 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 26 | С | | | | | | | | • • • | | 23c | | | | | |
| 24 Income. Add positive amounts shown on line 21. Do not include any losses 24 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. 25 16 Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 26 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 26 | d | Total of | f all amounts | reported | on line 18 for | all properties | | | • • • | | 23d | | | | | |
| 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. 25 16 Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 26 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 26 | е | | | | | and the second se | •••••• | | • • • | | 23e | | | - | | 2 |
| 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 | | | | | | | | | • • | • • • • | | | | | | |
| If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 | | | | | | | | | | | | | . 25 | | | |
| 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 · · · · · · · · 26 | 26 | | | | | | | | | | | | | | | |
| | | | | | | | | | | | 40, line | | 1000 | | | |
| For Paperwork Reduction Act Notice, see the separate instructions. Schedule E (Form 1040) 2013 | | | | | and any other states of the local data and the loca | the second s | the second s | on line | 41 on | page 2 | | 20 - 20 - 20 - 20 - 20 - 20 - 20 - 20 - | | | | |

| SCHEDULE E Supplemental | | | | | | | | Ļ | OMB No. 1545-0074 |
|---|--------|--------|--------|-----------|----------|----------|----------|------------|-------------------------------|
| (Form 1040) (From rental real estate, royalties, partnership | | | | | | , REMIC | s, etc.) | | 2013 |
| Department of the Treasury Internal Revenue Service (99) Information about Schedule E and its sep | | | | | | irs.gov | schedu | | Attachment Sequence No. 13 |
| Name(s) shown on return | | | | | | | | Your socia | I security number |
| Michael Smallridge & Nickie Spirtos | | | | | | | | | |
| income of Loop From Heritar Fred Estate and Hoyantes | | | | | | | | | |
| Schedule C or C-EZ (see instructions). If you are an individ | dual, | report | farm | rental | income | or loss | from Fo | rm 4835 o | Among . |
| A Did you make any payments in 2013 that would require you to file Form | m(s) | 10997 | (see | instruc | tions) | | | | Yes No |
| B If "Yes," did you or will you file required Forms 1099? 1a Physical address of each property (street, city, state, ZIP code) | | | | | | | | | Yes No |
| | | | | | | | | _ | |
| A 15827 Cedar Elm Terr Land O Lakes FL 3463 B | 8 | _ | | | | | | | |
| c | | | | | | _ | | | |
| 1b Type of Property 2 For each rental real estate property | listor | 4 | | | -in Day | 1.1 | | | |
| (from list below) above, report the number of fair rent | al an | nd | | F | air Rer | tal | | onal Use | QJV |
| personal use days. Check the QJV | box | - | | 2 | Days | 6 | - | Days | |
| B only if you meet the requirements to a qualified joint venture. See instruct | | | A B | 3 | 65 | | | 0 | |
| C C | | · F | C | | | | | | |
| Type of Property: | | | C | | | | | _ | |
| 1 Single Family Residence 3 Vacation/Short-Term Rental | F | Land | | | 7 Cal | -Rental | | | |
| 2 Multi-Family Residence 4 Commercial | | Royalt | 00 | | | | all al | | |
| Income: Properties: | | Hoyali | es | A | 8 011 | er (desc | | | |
| 3 Rents received | - | 3 | | A | | | В | | C |
| 4 Royalties received | - | 4 | | | | | | | |
| Expenses: | - | - | | | | | | | and the star |
| 5 Advertising | | 5 | | | | | | | |
| 6 Auto and travel (see instructions) | Ē | 6 | | | | | | | ELLE STREET |
| 7 Cleaning and maintenance | · - | 7 | | | | | | | AND DECK |
| 8 Commissions | ·F | 8 | | | | | | | the state |
| 9 Insurance | · - | 9 | | | | | | | |
| 10 Legal and other professional fees | · – | 10 | | | | | | | |
| 11 Management fees | Ť | 11 | | | | | | | |
| 12 Mortgage interest paid to banks, etc. (see instructions) | ÷ | 12 | | | | | | | 3 34 6 6 8 3 |
| 13 Other interest | - | 13 | | | | | | | |
| 14 Repairs | - | 14 | | | | | | | |
| 15 Supplies | | 15 | | | | | | | |
| 16 Taxes • • • • • • • • • • • • • • • • • • • | - | 16 | | | | | | | |
| 17 Utilities | _ | 17 | | | | | | | |
| 18 Depreciation expense or depletion | - | 18 | | | | | | | |
| 19 Other (list) | - | 19 | | | | | | | |
| 20 Total expenses. Add lines 5 through 19 | | 20 | | | | | | | |
| 21 Subtract line 20 from line 3 (rents) and/or 4(royalties). If | | | | | | | | | |
| result is a (loss), see instructions to find out if you must | | | | | | | | | |
| file Form 6198 | . 1 | 21 | | | | | | | |
| 22 Deductible rental real estate loss after limitation, if any, | | | | | | | | | |
| on Form 8582 (see instructions) | | 22 | | | | | | | |
| 23a Total of all amounts reported on line 3 for all rental properties | | | | | · 23a | | | | The second second |
| b Total of all amounts reported on line 4 for all royalty properties | •• | | | | · 23b | | | | |
| c Total of all amounts reported on line 12 for all properties | • • | | | | · 23c | | | | |
| d Total of all amounts reported on line 18 for all properties | • • | · · · | | | . 23d | La . | | | |
| e Total of all amounts reported on line 20 for all properties | | | | | . 23e | Í. | | | |
| 24 Income. Add positive amounts shown on line 21. Do not include an | y los | ses | | | | | | 24 | |
| 25 Losses. Add royalty losses from line 21 and rental real estate losses | | | 22. Er | nter tota | al losse | s here | | 25 | |
| 26 Total rental real estate and royalty income or (loss). Combine line | | | | | | | | | |
| If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter | | | | | | | | | |
| 17, or Form 1040NR, line 18. Otherwise, include this amount in the tot | | | | | | | | 26 | |
| For Paperwork Reduction Act Notice, see the separate instructions. | | | | | | | S | | (Form 1040) 2013 |

| SCHEDULE EIC | Earned Income Credit | ļ | OMB No. 1545-0074 |
|---|--|--------------|-------------------------------|
| (Form 1040A or 1040) | Qualifying Child Information | | 2013 |
| Department of the Treasury Internal Revenue Service (99) | Complete and attach to Form 1040A or 1040 only if you have a qualifying child. Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/schedulee | vic. | Attachment Sequence No. 43 |
| Name(s) shown on return | | | ecurity number |
| Michael Smallı | idge & Nickie Spirtos | | |
| Before you begin: | See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and sure that (a) you can take the EIC, and (b) you have a qualifying child. | 64b, to make | e |
| | | | |

• Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

• If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the Instructions for details.

CAUTION!

• It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

| Q | ualifying Child Information | С | hild 1 | C | Child 2 | C | hild 3 |
|----|--|--|--|-------------------------------------|--|-------------------------------------|---|
| 1 | Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit. | First name Alexar Smallr | | First name | Last name | First name | Last name |
| 2 | Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2013. If your child was born and died in 2013 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records. | | | | | | |
| 3 | Child's year of birth | If born after 1994 younger than you | 4 and the child was u (or your spouse, if b lines 4a and 4b; | younger than yo | 14 and the child was 5u (or your spouse, if ip lines 4a and 4b; | younger than yo | 4 and the child was u (or your spouse, if b lines 4a and 4b; |
| 4a | Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)? | Go to | No. Go to line 4b. | Go to | Go to line 4b. | Go to | Go to line 4b. |
| b | Was the child permanently and totally disabled during any part of 2013? | line 5. Ves. Go to line 5. | No. The child is not a qualifying child. | line 5. Yes. Go to line 5. | No. The child is not a qualifying child. | line 5. Yes. Go to line 5. | No. The child is not a qualifying child. |
| 5 | Child's relationship to you | | | | ······································ | | |
| | (for example, son, daughter, grandchild, niece, nephew, foster child, etc.) | DAUGHT | ER | | | | |
| | Number of months child lived with you in the United States during 2013 | | | | | | |
| | If the child lived with you for more than half of 2013 but less than 7 months, enter "7." | | | | | | |
| | If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12." | <u>12</u> Do not enter months. | months more than 12 | Do not ente months. | months r more than 12 | Do not enter months. | months more than 12 |

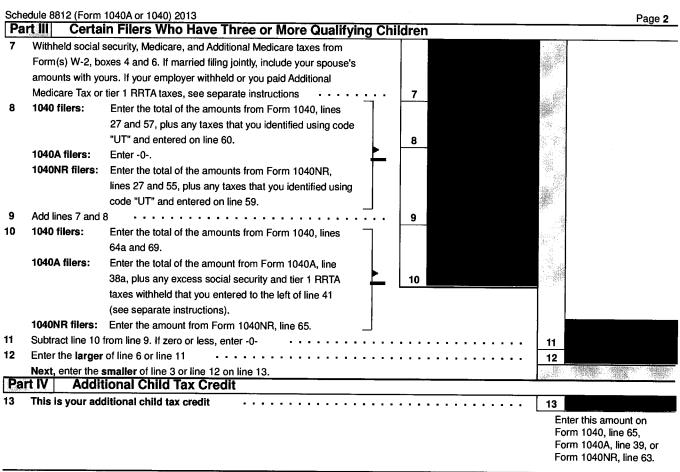
For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule EIC (Form 1040A or 1040) 2013

| SCHEDULE 8812 | | OMB No. 1545-0074 |
|--|--|--|
| (Form 1040A | Child Tax Credit | 0010 |
| or 1040) | Attach to Form 1040, Form 1040A, or Form 1040NR. | 2013 |
| Department of the Treasury | Information about Schedule 8812 and its separate instructions is at | Attachment |
| Internal Revenue Service (99 Name(s) shown on return | | Sequence No. 47 Your social security number |
| | llridge & Nickie Spirtos | iour social security number |
| Part Filers W | ho Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer | dentification Number) |
| | | |
| e enip | ete this part only for each dependent who has an ITIN and for whom you are claiming the child tax | |
| CAUTION | dependent does not qualify for the credit, you cannot include that dependent in the calculation of t | nis credit. |
| (Individual Taxpayer Ide | uestions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, entification Number) and that you indicated qualified for the child tax credit by checking column (4) | for that dependent. |
| | lent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet e separate instructions. | the substantial |
| Yes | No | |
| | pendent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child m separate instructions. | neet the substantial |
| Yes | No | |
| | dent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child mee separate instructions. | t the substantial |
| | No | |
| D For the fourth depe | ndent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child me | of the substantial |
| | separate instructions. | et the aubstantial |
| | | |
| Yes | No | |
| Note: If you have more | e than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit | , see the instructions |
| and check here | ***** | · · · · · · · · · · · · · · • <u>•</u> 🗌 |
| Part I Addition | al Child Tax Credit Filers | |
| 1 1040 filers: | Enter the amount from line 6 of your Child Tax Credit Worksheet (see the | |
| | Instructions for Form 1040, line 51). | 10-20-02 |
| 1040A filers: | Enter the amount from line 6 of your Child Tax Credit Worksheet (see the | in shirts and the |
| | Instructions for Form 1040A, line 33). | |
| 1040NR filers: | Enter the amount from line 6 of your Child Tax Credit Worksheet (see the | 1 |
| | Instructions for Form 1040NR, line 48). | |
| If you used Pub. | 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. | |
| 2 Enter the amount | from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48 | 2 |
| 3 Subtract line 2 fr | om line 1. If zero, stop; you cannot take this credit | 3 |
| 4 a Earned income (s | see separate instructions) 4a 4a | |
| | bat pay (see separate | |
| | 4b Bullet Ballet | |
| | line 4a more than \$3,000? line 5 blank and enter -0- on line 6. | |
| | ct \$3,000 from the amount on line 4a. Enter the result •• 5 | |
| | int on line 5 by 15% (.15) and enter the result | 6 |
| | ve three or more qualifying children? | |
| | is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of | |
| line 3 d | or line 6 on line 13. | |
| the second secon | is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. | |
| Otherv | rise, go to line 7. | |

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

Schedule 8812 (Form 1040A or 1040) 2013



Schedule 8812 (Form 1040A or 1040) 2013

| | | it for Qualified | Retirement Sa | vings Contributio | OMB No. 1545-0074 |
|---|--|---|--|--|-----------------------------|
| | | Attach to Form | n 1040, Form 1040A, or i | Form 1040NR. | 2013 |
| tment of the Treasury al Revenue Service | Infor | | | is at www.irs.gov/form8880 | Attachment Sequence No. |
| (s) shown on return | · · · · · · · · · · · · · · · · · · · | | | · · · · · · · · · · · · · · · · · · · | Your social security number |
| chael Sma | llridge & | Nickie Spin | ctos | | |
| You can n | ot take this credit | if either of the following | applies. | | |
| The ar | nount on Form 104 | 10, line 38; Form 1040A | line 22; or Form 1040NF | , line 37 is more than \$29,50 | 0 (\$44.250 if head of |
| | l; \$59,000 if marrie | | | | |
| The pe | rson(s) who made | the qualified contributi | on or elective deferral (a) | was born after January 1, 1 | 996. (b) is claimed as a |
| | | | c) was a student (see ins | | |
| | | • | | , | |
| | | | | (a) You | (b) Your spouse |
| Traditional and | Roth IRA contribu | utions for 2013. Do not | include rollover | | |
| contributions | | | | 1 | |
| Elective deferra | uls to a 401(k) or of | ther qualified employer | olan, voluntary | | |
| employee conti | ibutions, and 501(| c)(18)(D) plan contributi | ons for 2013 | | |
| (see instruction | s) • • • • • • • | | | 2 | |
| Add lines 1 and | 2 • • • • • • • | | | 3 | |
| Certain distribu | tions received after | er 2010 and before the | due date | | |
| | | 3 tax return (see instruc | | | |
| | | spouses' amounts in b | | | |
| | | | •••••• | 4 | |
| | | | | 5 | |
| | | | | 6 | |
| | | | | | • • 7 |
| | |), line 38*; Form 1040A, | | | |
| | | | | | |
| | Ine 37 • • • • | | | | |
| | | | | 8 | |
| | able decimal amo | | | 8 | |
| | able decimal amo | unt shown below: | And your filing status is | | |
| Enter the applic | able decimal amo | unt shown below: | | | |
| Enter the applic | able decimal amon 8 is - But not | unt shown below: | And your filing status is | Single, Married filing separately, or | |
| Enter the applic | able decimal amo | unt shown below: Married | And your filing status is Head of household | - Single, Married filing | |
| Enter the applic | able decimal amou 8 is - But not over - \$17,750 | unt shown below: Married filing jointly Enter or .5 | And your filing status is Head of household h line 9 - .5 | Single, Married filing separately, or | |
| Enter the applic If line Over - \$17,750 | able decimal amou 8 is - But not over - \$17,750 \$19,250 | unt shown below: Married filing jointly Enter or .5 .5 | And your filing status is Head of household I line 9 - .5 .5 | Single, Married filing separately, or Qualifying widow(er) .5 .2 | |
| Enter the applic If line Over - \$17,750 \$19,250 | able decimal amou 8 is - But not over - \$17,750 \$19,250 \$26,625 | Married filing jointly Enter of .5 .5 .5 .5 | And your filing status is Head of household In line 9 - .5 .5 .5 .5 | Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 | 9 |
| Enter the applic If line Over - \$17,750 \$19,250 \$26,625 | able decimal amou 8 is - But not over - \$17,750 \$19,250 \$26,625 \$28,875 | Married filing jointly .5 .5 .5 .5 .5 .5 | And your filing status is Head of household h line 9 - .5 .5 .5 .2 | Single, Married filing separately, or Qualifying widow(er) .5 .2 | 3 |
| Enter the applic If line Over - \$17,750 \$19,250 | able decimal amou 8 is - But not over - \$17,750 \$19,250 \$26,625 | Married filing jointly Enter of .5 .5 .5 .5 | And your filing status is Head of household In line 9 - .5 .5 .5 .5 | Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 | 9 |
| Enter the applic If line Over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 | able decimal amou 8 is - But not over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$38,500 | Married filing jointly .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 | And your filing status is Head of household n line 9 - .5 .5 .5 .2 .1 .1 .1 | Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1 .1 .1 .1 .0 .0 | 9 |
| Enter the applic If line Over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$35,500 | able decimal amou 8 is - But not over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$35,500 \$38,500 \$44,250 | Married filing jointly Enter or .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .1 | And your filing status is Head of household 1 line 9 - .5 .5 .5 .2 .1 .1 .1 .1 .1 | Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1 .1 .1 .1 .0 .0 .0 | 9 |
| Enter the applic If line Over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$35,500 \$38,500 \$44,250 | able decimal amou 8 is - But not over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$38,500 | unt shown below: Married filing jointly Enter or .5 .5 .5 .5 .5 .5 .5 .5 .5 .2 .1 .1 | And your filing status is Head of household n line 9 - .5 .5 .5 .2 .1 .1 .1 .1 .1 .1 .1 | Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1 .1 .1 .1 .0 .0 .0 .0 | |
| Enter the applic If line Over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$35,500 | able decimal amou 8 is - But not over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$35,500 \$38,500 \$44,250 | Married filing jointly Enter or .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .1 | And your filing status is Head of household 1 line 9 - .5 .5 .5 .2 .1 .1 .1 .1 .1 | Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1 .1 .1 .1 .0 .0 .0 | |
| Enter the applic If line Over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$35,500 \$38,500 \$44,250 | able decimal amou 8 is - But not over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$35,500 \$38,500 \$44,250 \$59,000 | unt shown below: Married filing jointly Enter or .5 .5 .5 .5 .5 .5 .5 .2 .1 .1 .1 .0 | And your filing status is Head of household n line 9 - .5 .5 .5 .2 .1 .1 .1 .1 .1 .1 .1 | Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1 .1 .1 .0 .0 .0 .0 .0 | |
| Enter the applic If line Over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$35,500 \$38,500 \$44,250 | able decimal amou 8 is - But not over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$35,500 \$35,500 \$38,500 \$44,250 \$59,000 Note: | Married filing jointly Enter or .5 .5 .5 .5 .5 .5 .5 .5 .2 .1 .1 .1 .0 | And your filing status is Head of household n line 9 - .5 .5 .5 .2 .1 .1 .1 .1 .1 .1 .0 .0 | Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1 .1 .1 .0 .0 .0 .0 .0 .0 | |
| Enter the applic If line Over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$35,500 \$38,500 \$44,250 \$59,000 Multiply line 7 by | able decimal amou 8 is - But not over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$38,500 \$44,250 \$59,000 Note: | Married filing jointly Enter or .5 .5 .5 .5 .5 .5 .5 .2 .1 .1 .1 .0 | And your filing status is Head of household n line 9 - .5 .5 .5 .2 .1 .1 .1 .1 .1 .1 .1 .0 .0 | Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1 .1 .1 .0 .0 .0 .0 .0 .0 | |
| Enter the applic If line Over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$35,500 \$38,500 \$44,250 \$59,000 Multiply line 7 by | able decimal amou 8 is - But not over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$38,500 \$44,250 \$59,000 Note: y line 9 | Married filing jointly Enter or .5 .5 .5 .5 .5 .5 .5 .2 .1 .1 .1 .0 If line 9 is zero, stop ; y | And your filing status is Head of household 1 line 9 - .5 .5 .5 .2 .1 .1 .1 .1 .1 .1 .0 .0 .0 Du cannot take this credit Credit Limit Worksheet in | Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1 .1 .1 .0 .0 .0 .0 .0 .0 | - 10 |

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico. For Paperwork Reduction Act Notice, see your tax return instructions. Form 8880 (2013) EEA

| Form 88 Department o Internal Reve | the Treasury | EZ. | z. 2013 | | |
|---|--|--------------|-----------------------|--|--|
| | re(s) shown on return | Taxpayer's s | ocial security number | | |
| | el Smallridge & Nickie Spirtos finitions of the following terms, see Pub. 596 . | | | | |
| | Investment Income Qualifying Child Earned Income | • Fu | III-time Student | | |
| | | | | | |
| Part I | All Taxpayers | | | | |
| 1 Ente | r preparer's name and PTIN ► Robert J Eldredge EA P00394720 | | | | |
| I Line | | [| | | |
| 2 Is th | e taxpayer's filing status married filing separately? | ••••• | 🗌 Yes 🛛 No | | |
| ► | If you checked "Yes" on line 2, stop; the taxpayer cannot take the EIC. Otherwise, continue. | | | | |
| | | | | | |
| 3 Doe | s the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) | | | | |
| that | allows him or her to work or is valid for EIC purposes? See the instructions before answering \cdot | ••••• | X Yes 🗌 No | | |
| ► | If you checked "No" on line 3, stop; the taxpayer cannot take the EIC. Otherwise, continue. | | | | |
| | | | | | |
| 4 Is th | e taxpayer (or the taxpayer's spouse if filing jointly) filing Form 2555 or 2555-EZ (relating to the | | | | |
| excl | usion of foreign earned income)? | | 🗌 Yes 🛛 No | | |
| ► | If you checked "Yes" on line 4, stop; the taxpayer cannot take the EIC. Otherwise, continue. | | | | |
| _ | | | | | |
| 5a Was | the taxpayer (or the taxpayer's spouse) a nonresident alien for any part of 2013? | | 🗌 Yes 🛛 No | | |
| ► | If you checked "Yes" on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6. | Γ | | | |
| _ | | | | | |
| b lsth | e taxpayer's filing status married filing jointly? | | 🗌 Yes 🗌 No | | |
| | | | | | |
| _ | If you checked "Yes" on line 5a and "No" on line 5b, stop; the taxpayer cannot take the EIC. herwise, continue. | | | | |
| 2. | | | | | |
| 6 Is th | e taxpayer's investment income more than \$3,300? See Rule 6 in Pub. 596 before answering | | 🗌 Yes 🛛 No | | |
| | | F | | | |
| _ | If you checked "Yes" on line 6, stop; the taxpayer cannot take the EIC. Otherwise, continue. | | | | |
| 7 Cou | Id the taxpayer be a qualifying child of another person for 2013? If the taxpayer's filing status is | | | | |
| | ried filing jointly, check "No." Otherwise, see Rule 10 (Rule 13 if the taxpayer does not have a | | | | |
| | ifying child) in Pub. 596 before answering | · · · · L | 🗌 Yes 🛛 No | | |
| ► | If you checked "Yes" on line 7, stop; the taxpayer cannot take the EIC. Otherwise, go to Part II | | | | |
| _ | Part III, whichever applies. | | | | |
| or Paper | work Reduction Act Notice, see separate instructions. | | Form 8867 (201; | | |

| I | 8867 (2013) Michael Smallridge & Nickie Spirt | os | | Page 2 |
|----------|---|---|------------|-----------------------|
| Pa | | · · · · · · · · · · · · · · · · · · · | | |
| | Caution. If there is more than one child, complete lines 8 through 14 for | Child 1 | Child 2 | Child 3 |
| | one child before going to the next column. | Alexandra | | |
| 8 | Child's name | Smallridge | | |
| 9 | Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, | | | — — |
| | stepbrother, stepsister, half brother, half sister, or a descendant of any of them? | X Yes No | Ves No | |
| 10 | Was the child unmarried at the end of 2013? | | | |
| | If the child was married at the end of 2013, see the instructions before | | | — |
| | answering | Yes No | Yes No | Yes No |
| 11 | Did the child live with the taxpayer in the United States for over half of 2013? | | | — , — , |
| 40 | See the instructions before answering | Yes 🗌 No | Yes No | Yes No |
| 12 | Was the child (at the end of 2013) - | | | |
| | Under age 19 and younger than the taxpayer (or the taxpayer's spouse, | | | |
| | if the taxpayer files jointly), | | | |
| | Under age 24, a full-time student, and younger than the taxpayer (or the | | | |
| | taxpayer's spouse, if the taxpayer files jointly), or | Yes No | ∏ Yes ∏ No | |
| | Any age and permanently and totally disabled? | | | Yes No |
| | taxpayer's qualifying child; go to line 13a. If you checked " No " on line 9, 10, 11, or 12, the child is not the taxpayer's qualifying child; see the | | | |
| | instructions for line 12. | | | |
| 13a | Do you or the taxpayer know of another person who could check "Yes" on lines 9, 10, 11, and 12 for the child? (If the only other person is the | | | |
| | taxpayer's spouse, see the instructions before answering) | 🗌 Yes 🔀 No | 🗌 Yes 🗌 No | ∏ Yes ∏ No |
| | If you checked "No" on line 13a, go to line 14. Otherwise, go to tree 13b. | | | |
| | | | | |
| b | Enter the child's relationship to the other person(s) | | | |
| C | Under the tiebreaker rules, is the child treated as the taxpayer's qualifying | 🗌 Yes 🗌 No | Yes No | Yes No |
| | child? See the instructions before answering | Don't know | Don't know | Don't know |
| | ▶ If you checked "Yes" on line 13c, go to line 14. If you checked "No," the taxpayer cannot take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked "Don't know," explain to the taxpayer that, under the tiebreaker rules, the taxpayer's EIC and other tax benefits may be disallowed. Then, if the taxpayer wants to take the EIC based on this child, complete lines 14 and 15. If not, and there are no other qualifying children, the taxpayer cannot take the EIC, including the EIC for taxpayers without a qualifying child; do not complete Part III. If there is more than one child, see the Note at the bottom of this page. | | | |
| 14 | Does the qualifying child have an SSN that allows him or her to work or is | | | _ |
| | valid for EIC purposes? See the instructions before answering | 🔀 Yes 🗌 No | 🗌 Yes 🗌 No | Ves No |
| | If you checked "No" on line 14, the taxpayer cannot take the EIC | | | |
| | based on this child and cannot take the EIC available to taxpayers without a qualifying child. If there is more than one child, see the Note at | | | |
| | the bottom of this page. If you checked "Yes" on line 14, continue. | | | |
| 15 | | | | |
| 15 | Are the taxpayer's earned income and adjusted gross income each less than the limit that applies to the taxpayer for 2013? See Pub. 596 for the | | | |
| | | | | 🛛 Yes 🗌 No |
| | | Addition of the | | |
| | If you checked "No" on line 15, stop; the taxpayer cannot take the If you checked "No" on line 15, stop; the taxpayer cannot take the | | | |
| | EIC. If you checked "Yes" on line 15, the taxpayer can take the EIC. | | | |
| | Complete Schedule EIC and attach it to the taxpayer's return. If there are two or three qualifying children with valid SSNs, list them on | | | |
| | Schedule EIC in the same order as they are listed here. If the taxpayer's | 이 이 가지 않는 것이다. 이 이 가지 않으며 아이가 있는 것이다. 이 이 이 가지 않으며 아이가 있는 것이 같이 있는 것이 같이 있는 것이 같이 않으며 | | A CONTRACTOR |
| | EIC was reduced or disallowed for a year after 1996, see Pub. 596 to see | | | |
| | if Form 8862 must be filed. Go to line 20. | | | |
| | Note. If you checked "No" on line 13c or 14 but there is more than one | | | |
| | child, complete lines 8 through 14 for the other child(ren) (but for no more | | | |
| | than three qualifying children). Also do this if you checked "Don't know" | | | |
| | on line 13c and the taxpayer is not taking the EIC based on this child. | | | |

Form 8867 (2013)

| | m 8867 (2013) Michael Smallridge & Nickie Spirtos | | | | Page 3 |
|----------|--|------------|---|--|--|
| Pa | art III Taxpayers Without a Qualifying Child | | | | |
| 16 | Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the | | | | |
| | United States for more than half the year? (Military personnel on extended active duty outside the | | | | |
| | United States are considered to be living in the United States during that duty period. See Pub. 596.) | | Yes | | No |
| | If you checked "No" on line 16, stop; the taxpayer cannot take the EIC. Otherwise, continue. | | | | |
| 17 | Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the | | | | |
| | end of 2013? See the instructions before answering | | Yes | | No |
| | If you checked "No" on line 17, stop; the taxpayer cannot take the EIC. Otherwise, continue. | | | | |
| 18 | Is the taxpayer eligible to be claimed as a dependent on anyone else's federal income tax return for | | | | |
| | 2013? If the taxpayer's filing status is married filing jointly, check "No " | | Yes | | No |
| | If you checked "Yes" on line 18, stop; the taxpayer cannot take the EIC. Otherwise, continue. | | | | |
| 19 | Are the taxpayer's earned income and adjusted gross income each less than the limit that | | | | |
| | applies to the taxpayer for 2013? See Pub. 596 for the limit | | Yes | | No |
| | If you checked "No" on line 19, stop; the taxpayer cannot take the EIC. If you checked "Yes" | | | | |
| | on line 19, the taxpayer can take the EIC. If the taxpayer's EIC was reduced or disallowed for a | | aha is | | |
| | year after 1996, see Pub. 596 to find out if Form 8862 must be filed. Go to line 20. | | | negele Negele | 0000. S≹ |
| | | | | na la p | |
| 10.00 | art IV Due Diligence Requirements | <u> </u> | | | |
| 20 | Did you complete Form 8867 based on current information provided by the taxpayer or reasonably | | | _ | |
| | | | Yes | | No |
| 21 | Did you complete the EIC worksheet found in the Form 1040, 1040A, or 1040EZ instructions (or your | | | _ | |
| 22 | own worksheet that provides the same information as the 1040, 1040A, or 1040EZ worksheet)? | | Yes | <u> </u> | No |
| 22 | If any qualifying child was not the taxpayer's son or daughter, do you know or did you ask why the | | Yes | Ľ | No |
| 23 | parents were not claiming the child? | | Does | not app | ly |
| 23 | If the answer to question 13a is "Yes" (indicating that the child lived for more than half the year with someone else who could claim the child for the EIC), did you explain the tiebreaker rules and | | V | | м. |
| | | | Yes | Ш | No |
| 24 | possible consequences of another person claiming your client's qualifying child? | | Yes | not app | |
| | requirement? See the instructions before answering | | | ⊔⊔ notapp | No |
| | - | | DUES | iot app | iy Shirid A |
| | To comply with the EIC knowledge requirement, you must not know or have reason to know | 1 | | | $\{ \boldsymbol{y}_{i}^{T} _{i \in \mathcal{T}_{i}}^{T} \boldsymbol{y}_{i}^{T} _{i \in \mathcal{T}_{i}}^{T} \}_{i \in \mathcal{T}_{i}}^{T} \}$ |
| | that any information you used to determine the taxpayer's eligibility for, and the amount of, the EIC is incorrect. You may not ignore the implications of information furnished to you or | S. | | 34 | |
| | known by you, and you must make reasonable inquiries if the information furnished to you of | | | | |
| | appears to be incorrect, inconsistent, or incomplete. At the time you make these inquiries, | Ze | i Ar | | |
| | you must document in your files the inquiries you made and the taxpayer's responses. | | | | e da el al |
| 25 | Did you document (a) the taxpayer's answer to question 22 (if applicable), (b) whether you explained | Ndgate - | 2 2 2 9 F 3 F 1 | | - 199 A. |
| | the tiebreaker rules to the taxpayer and any additional information you got from the taxpayer as a | m | Yes | П | No |
| | result, and (c) any additional questions you asked and the taxpayer's answers? | | | not app | |
| | | | 公開書 | | - 5- 4/40 <i>5</i> 7 |
| <u> </u> | You have complied with all the due diligence requirements if you: | | | | 1941)[201] |
| | 1. Completed the actions described on lines 20 and 21 and checked "Yes" on those lines, | | | | |
| | 2. Completed the actions described on lines 22, 23, 24, and 25 (if they apply) and checked "Yes" (or | | | | |
| | "Does not apply") on those lines, | - Malaa | | | - And |
| | 3. Submit Form 8867 in the manner required, and | | 1 (1721) 왕의 | | |
| | 4. Keep all five of the following records for 3 years from the latest of the dates specified in the | | | apirolo (Propiosionalistication (Propiosionalisticationalistication) | |
| | instructions under Document Retention: | | | | |
| | a. Form 8867, Paid Preparer's Earned Income Credit Checklist, | | An the second | , 91.: 1 | |
| | b. The EIC worksheet(s) or your own worksheet(s), | | iteria Transfer | | 题性 |
| | c. Copies of any taxpayer documents you relied on to determine eligibility for or amount of EIC, | | 下的 加速的 | | |
| | d. A record of how, when, and from whom the information used to prepare the form and | | | | |
| | worksheet(s) was obtained, and | | | | |
| • | e. A record of any additional questions you asked and your client's answers. | | | | |
| | You have not complied wiith all the due diligence requirements if you checked "No" on line 20, 21, 22, 23, 24, or 25. You may have to pay a \$500 pagetty for each failure to comply | | 1 | | |
| | 23, 24, or 25. You may have to pay a \$500 penalty for each failure to comply. | 「読杯ならい」 | - 2035 | | 1. |

Form 8867 (2013)

Part V **Documents Provided to You** 26 Identify below any document that the taxpayer provided to you and that you relied on to determine the taxpayer's EIC eligibility. Check all that apply. Keep a copy of any documents you relied on. See the instructions before answering. If there is no qualifying child, check box a. If there is no disabled child, check box o. **Residency of Qualifying Child(ren)** 一般的 а No qualifying child i Place of worship statement b School records or statement Indian tribal official statement i Π Landlord or property management statement С k Employer statement \Box d Health care provider statement 1 Other (specify) T Medical records е Х f Child care provider records Placement agency statement g \Box h Social service records or statement m Did not rely on any documents, but made notes in file Π n Did not rely on any documents Disability of Qualifying Child(ren) X 0 No disabled child 🗌 s Other (specify) Doctor statement р Π Other health care provider statement a Social services agency or program statement r t Did not rely on any documents, but made notes in file Did not rely on any documents ш 27 If a Schedule C is included with this return, identify below the information that the taxpayer provided to you and that you relied on to prepare the Schedule C. Check all that apply. Keep a copy of any documents you relied on. See the instructions before answering. If there is no schedule C, check box a. Documents or Other Information

| | а | No Schedule C | Ш | h | Bank statements |
|--------------|---|--|--------|---|---|
| | b | Business license | \Box | i | Reconstruction of income and expenses |
| X | с | Forms 1099 | | i | Other (specify) |
| \mathbf{X} | d | Records of gross receipts provided by taxpayer | | | |
| | е | Taxpayer summary of income | | | |
| X | f | Records of expenses provided by taxpayer | | k | Did not rely on any documents, but made notes in file |
| | g | Taxpayer summary of expenses | | I | Did not rely on any documents |

EEA

Form 8867 (2013)

| | 4562 | De | preciation | and Amo | rtization | | OMB No. 1545-0172 |
|---|---|--|---|--|--|-------------------------------|--|
| | | (Includ | ding Informat | ion on Lis | ted Proper | (V) | 2013 |
| | rtment of the Treasury | | | | | | Attachment |
| - | al Revenue Service (99) (s) shown on return | See se | parate instructions. | | h to your tax retu o which this form relate | | Sequence No. 17 |
| | chael Smallr | idae & Nick | ie Spir | | E C - 1 | 5 | Identifying number |
| | | o Expense Certai | | | | | |
| - | | nave any listed property | | | | | |
| 1 | | e instructions) | | | | 1 | |
| 2 | | 79 property placed in se | | | | 2 | |
| 3 | Threshold cost of sect | ion 179 property before | reduction in limitation | (see instructions |) | 3 | |
| 4 | | Subtract line 3 from lin | | | | 4 | |
| 5 | | year. Subtract line 4 fro | | | | | |
| | separately, see instruc | tions | <u></u> . | | | 5 | |
| 6 | (a) | Description of property | | (b) Cost (business us | e only) (c) I | Elected cost | |
| | | | | | | | |
| | | | | | | | |
| 7 | | he amount from line 29 | | | 7 | | |
| B | | ection 179 property. Add | | | | _ | Contract of the local division of the local |
| 9 | | nter the smaller of line | | | | 9 | |
| 0 | | d deduction from line 13 | | | • • • • • • • • | - | |
| 2 | | tion. Enter the smaller of | | | | structions) 1 | |
| 3 | | eduction. Add lines 9 and deduction to 2014 Add | | | | 1 | 2 |
| - | : Do not use Part II or I | d deduction to 2014. Ad | | | 13 | | ALL ALL ALL ALL ALL |
| Pa | rt II Special De | preciation Allow | ance and Other | Depreciation | | Rate days and | |
| 1 | Special depreciation al | lowance for qualified pre | operty (other than list | d property) place | din convice | listed propert | y.) (See instructions.) |
| | during the tax year (se | | | | a in service | | |
| 5 | Property subject to sec | A CONTRACTOR OF A CONTRACTOR AND A CONTRACTOR | | | | 14 | |
| 6 | Other depreciation (inc | | | | teria a esaceta e e | | |
| 10 | | epreciation (Do n | | | | 11 | |
| | | 1 | | ction A | cuons.) | | |
| 7 | MACRS deductions for | esents along dia and in | | | | 1.1 | |
| - | | assets placed in servic | e in tax years beginnin | | | 17 | 7 |
| | | | | | or more general | 17 | |
| | | oup any assets placed | | ax year into one o | | | |
| | If you are electing to gr asset accounts, check | oup any assets placed i here | in service during the ta | ax year into one o | | | |
| | If you are electing to gr asset accounts, check | here | in service during the ta Service During 2013 d year (c) Basis for depre- (business/investme | Tax Year Using Cation entuse (d) Reco | the General Dep | reciation Sys | |
| B | If you are electing to gr asset accounts, check Section | oup any assets placed i here n B - Assets Placed in mb (b) Month an placed i | Service During the ta Service During 2013 d year (c) Basis for depre (business/investme | Tax Year Using Cation entuse (d) Reco | the General Dep | reciation Sys | tem |
| 3 | If you are electing to gr asset accounts, check Section (a) Classification of prope | oup any assets placed i here n B - Assets Placed in mb (b) Month an placed i | Service During the ta Service During 2013 d year (c) Basis for depre (business/investme | Tax Year Using Cation entuse (d) Reco | the General Dep | reciation Sys | tem |
| a b c | If you are electing to gr asset accounts, check Section (a) Classification of prope 3-year property 5-year property 7-year property | oup any assets placed i here n B - Assets Placed in mb (b) Month an placed i | Service During the ta Service During 2013 d year (c) Basis for depre (business/investme | Tax Year Using Cation entuse (d) Reco | the General Dep | reciation Sys | tem |
| 9a b c d | If you are electing to gr asset accounts, check Section (a) Classification of prope 3-year property 5-year property 7-year property 10-year property | oup any assets placed i here n B - Assets Placed in mb (b) Month an placed i | Service During the ta Service During 2013 d year (c) Basis for depre (business/investme | Tax Year Using Cation entuse (d) Reco | the General Dep | reciation Sys | tem |
| B b c d e | If you are electing to gr asset accounts, check Section (a) Classification of prope 3-year property 5-year property 7-year property 10-year property 15-year property | oup any assets placed i here n B - Assets Placed in mb (b) Month an placed i | Service During the ta Service During 2013 d year (c) Basis for depre (business/investme | Tax Year Using Cation entuse (d) Reco | the General Dep | reciation Sys | tem |
| B D D d | If you are electing to gr asset accounts, check Section (a) Classification of prope 3-year property 5-year property 7-year property 10-year property 15-year property 20-year property | oup any assets placed i here n B - Assets Placed in mb (b) Month an placed i | Service During the ta Service During 2013 d year (c) Basis for depre (business/investme | Tax Year Using ciation entuse (d) Reco | the General Dep | reciation Sys | tem |
| 9a b c d e f g | If you are electing to gr asset accounts, check Section (a) Classification of prope 3-year property 5-year property 7-year property 10-year property 15-year property 20-year property 25-year property | oup any assets placed i here n B - Assets Placed in mb (b) Month an placed i | Service During the ta Service During 2013 d year (c) Basis for depre (business/investme | Tax Year Using ciation entuse (d) Reco | the General Dep | reciation Sys | tem |
| 9a b c d e f g | If you are electing to gr asset accounts, check Section (a) Classification of property 3-year property 5-year property 7-year property 10-year property 15-year property 20-year property 25-year property Residential rental | oup any assets placed i here n B - Assets Placed in mb (b) Month an placed i | Service During the ta Service During 2013 d year (c) Basis for depre (business/investme | Tax Year Using ciation entuse (d) Reco | the General Dep | reciation Sys | tem |
| B D D D D C d e f g h | If you are electing to gr asset accounts, check Section (a) Classification of property 3-year property 5-year property 10-year property 15-year property 20-year property 25-year property Residential rental property | oup any assets placed i here n B - Assets Placed in mb (b) Month an placed i | Service During the ta Service During 2013 d year (c) Basis for depre (business/investme | Tax Year Using ciation entuse (d) Reco | the General Dep | reciation Sys | tem |
| 9a b c d e f g | If you are electing to gr asset accounts, check Section (a) Classification of proper 3-year property 5-year property 7-year property 10-year property 15-year property 20-year property 25-year property Residential rental property Nonresidential real | oup any assets placed i here n B - Assets Placed in mb (b) Month an placed i | Service During the ta Service During 2013 d year (c) Basis for depre (business/investme | Tax Year Using ciation entuse (d) Reco | the General Dep | reciation Sys | tem |
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| B Da D d e f g h i | If you are electing to gr asset accounts, check Section (a) Classification of property 3-year property 5-year property 10-year property 15-year property 20-year property 25-year property 25-year property Residential rental property Nonresidential real property Section Class life | oup any assets placed in here n B - Assets Placed in ty (b) Month an placed i service | in service during the ta Service During 2013 d year n (c) Basis for depre (business/investme only-see instruct | Tax Year Using Catation int use ions) (d) Reco period | the General Dep very (•) Convention | ► reciation Sys (f) Method | tem (g) Depreciation deduction |
| B B B C d e f g h i i b | If you are electing to gr asset accounts, check Section (a) Classification of prope 3-year property 5-year property 10-year property 10-year property 20-year property 20-year property 25-year property 25-year property Residential rental property Nonresidential real property Section Class life 12-year | oup any assets placed in here n B - Assets Placed in ty (b) Month an placed i service | in service during the ta Service During 2013 d year n (c) Basis for depre (business/investme only-see instruct | Tax Year Using Catation int use ions) (d) Reco period | the General Dep very (•) Convention | ► reciation Sys (f) Method | tem (g) Depreciation deduction |
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| B B B C C C C D a D C D C C D C C C C C C C C | If you are electing to gr asset accounts, check Section (a) Classification of proper 3-year property 5-year property 10-year property 10-year property 20-year property 20-year property 25-year property 25-year property Residential rental property Nonresidential real property Section Class life 12-year 40-year Summary Listed property. Enter a | C - Assets Placed in S C - Assets Placed in S (See instructions.) amount from line 28 | in service during the ta Service During 2013 d year (c) Basis for depre (business/investme only-see instruct | Ax year into one of Tax Year Using containon int use ions) (d) Reco period period Tax Year Using t | the General Dep very (e) Convention | Preciation Sys | tem (g) Depreciation deduction (stem |
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| 8 9a b c d e f g h h i b c 2 | If you are electing to gr asset accounts, check Section (a) Classification of proper 3-year property 5-year property 10-year property 10-year property 20-year property 25-year property 25-year property 25-year property Residential rental property Nonresidential real property Section Class life 12-year 40-year t IV Summary Listed property. Enter a Total. Add amounts fro here and on the approp | C - Assets Placed in S (See instructions.) min 12, lines 14 thro rity | In service during the ta Service During 2013 d year (c) Basis for depre (business/investme only-see instruct Service During 2013 Service During 2013 During 2013 During 2013 | Tax Year Using (d) Reco period (d) Reco period Tax Year Using t Tax Year Using t 20 in column (g), corporations - see | the General Dep very (e) Convention | Preciation Sys | tem (g) Depreciation deduction (g) Sepreciation deduction (g) Second ded |
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| | 4562 | | Depre | eciation an | d Amo | rtization | | | OMB No. 1545-0172 |
|---|--|--|--|--|---|-------------------------|---------------|-------|---------------------------------------|
| | | | (Including | Information | on List | ed Propert | y) | | 2013 |
| | nent of the Treasury Revenue Service (99) | | See separat | e instructions. | ► Attach | to your tax retu | | | Attachment Sequence No. 17 |
| | s) shown on return | | | | | which this form relates | | - | Sequence No. 17 Identifying number |
| Mic | hael Small | ridge & | Nickie | | and the second second | E C - 2 | | | |
| Par | t Election | o Expens | se Certain Pr | operty Under S | ection 17 | 9 | | _ | |
| | Note: If you | have any list | ted property, com | plete Part V before y | ou complete | Part I. | | | |
| | Maximum amount (se | | | | | | | 1 | |
| | Total cost of section 1 | | | | | | [| 2 | |
| | Threshold cost of sec | | | | | | [| 3 | |
| | Reduction in limitation | | | | | • • • • • • • • • | [| 4 | |
| | Dollar limitation for tax | | | | | | | | |
| 6 | separately, see instru | | | | | | • • • • | 5 | |
| 0 | (a) | Description of p | property | (b) Co | st (business use | e only) (c) El | lected cost | | The support |
| | | | | | | | | | |
| 7 | Listed property. Enter | the amount f | from line 29 | | | 7 | | | |
| | Total elected cost of s | | | | | | | 8 | |
| | Tentative deduction. | | | | | | | 9 | |
| | Carryover of disallowe | | | | | | - | 10 | |
| | Business income limit | | | | | | | 11 | |
| | Section 179 expense | | | | | | · - | 12 | |
| | Carryover of disallowe | | | | | 13 | 1 - Langella | | |
| | Do not use Part II or | Part III below | v for listed proper | rty. Instead, use Part | V. | | | | |
| Part | II Special De | epreciatio | on Allowance | and Other Dep | reciation | (Do not include | listed proper | rty.) | (See instructions.) |
| | Special depreciation a | | | (other than listed pro | perty) place | d in service | | | |
| | during the tax year (se | | | • • • • • • • • • • • | | | · · ·] | 14 | |
| 200 | Property subject to se | | | • • • • • • • • • • • | · · · · · · | <mark></mark> | | 15 | |
| 16 Part | Other depreciation (in | | | • • • • • • • • • • • • • • | | <u></u> | • • • 1 | 16 | |
| Tart | MACHOL | repreciati | (Do not inc | clude listed property.) | | ctions.) | | | |
| 17 1 | MACRS deductions fo | r assets plac | ed in service in t | Section | | | | 7 | |
| | If you are electing to g | | | | | SUBJECT STREET | ··· 🖓 | 17 | |
| | asset accounts, check | | | · · · · · · · · · · · · · · · · · | | | | | |
| | | | | | | | | 1 | |
| | Sectio | n B - Assets | Placed in Servi | | i e e e e e e e e e e e e e e e e e e e | | eciation Sv | stom | 1 |
| | | | (b) Month and year | (c) Basis for depreciation | | 00/ | | | 1 |
| | (a) Classification of prope | | | | | ery (e) Convention | (1) Method | | (g) Depreciation deduction |
| 19a | | | (b) Month and year placed in | (c) Basis for depreciation (business/investment use | (d) Recov | ery (e) Convention | | | 5242/7824 (42.82) 35 (3.5.7.1. |
| 19a b | (a) Classification of prope | | (b) Month and year placed in | (c) Basis for depreciation (business/investment use | (d) Recov | ery (e) Convention | | | 5242/7824 (42.82) 35 (3.5.7.1. |
| b c | (a) Classification of property 3-year property 5-year property 7-year property | | (b) Month and year placed in | (c) Basis for depreciation (business/investment use | (d) Recov | ery (e) Convention | | | 5242/7824 (42.82) 35 (3.5.7.1. |
| b c d 1 | (a) Classification of property 3-year property 5-year property 7-year property 10-year property | | (b) Month and year placed in | (c) Basis for depreciation (business/investment use | (d) Recov | ery (e) Convention | | | 5242/7824 (42.82) 35 (3.5.7.1. |
| b c d 1 e 1 | (a) Classification of property 3-year property 5-year property 7-year property 10-year property 15-year property | | (b) Month and year placed in | (c) Basis for depreciation (business/investment use | (d) Recov | ery (e) Convention | | | 5242/7824 (42.82) 35 (3.5.7.1. |
| b c d 1 e 1 f 2 | (a) Classification of property 3-year property 5-year property 7-year property 10-year property 15-year property 20-year property | | (b) Month and year placed in | (c) Basis for depreciation (business/investment use | (d) Recov | ery (e) Convention | | | 5242/7824 (42.82) 35 (3.5.7.1. |
| b c d 1 e 1 f 2 g 2 | (a) Classification of property 3-year property 5-year property 7-year property 10-year property 15-year property 20-year property 25-year property | | (b) Month and year placed in | (c) Basis for depreciation (business/investment use | (d) Recov | ery (e) Convention | | | 5242/7824 (42.82) 35 (3.5.7.1. |
| b c d 1 e 1 f 2 g 2 h F | (a) Classification of property 5-year property 7-year property 10-year property 15-year property 20-year property 25-year property Residential rental | | (b) Month and year placed in | (c) Basis for depreciation (business/investment use | (d) Recov | ery (e) Convention | | | 5242/7824 (42.82) 35 (3.5.7.1. |
| b c d 1 e 1 f 2 g 2 h F | (a) Classification of property 3-year property 5-year property 7-year property 10-year property 15-year property 20-year property 25-year property | | (b) Month and year placed in | (c) Basis for depreciation (business/investment use | (d) Recov | ery (e) Convention | | | 5242/7824 (42.82) 35 (3.5.7.1. |
| b c d 1 f 2 g 2 h F i N | (a) Classification of property 5-year property 7-year property 10-year property 15-year property 20-year property 20-year property Residential rental property | | (b) Month and year placed in | (c) Basis for depreciation (business/investment use | (d) Recov | ery (e) Convention | | | 5242/7824 (42.82) 35 (3.5.7.1. |
| b c d 1 f 2 g 2 h F i N | (a) Classification of property 5-year property 7-year property 10-year property 15-year property 20-year property 20-year property 25-year property Residential rental property Nonresidential real property | erty | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only-see instructions) | (d) Recov period | (e) Convention | (1) Method | | (g) Depreciation deduction |
| b c d 1 f 2 g 2 h F i N | (a) Classification of property 5-year property 7-year property 10-year property 15-year property 20-year property 20-year property 25-year property Residential rental property Nonresidential real property | erty | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use | (d) Recov period | (e) Convention | (1) Method | | (g) Depreciation deduction |
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| b c d 1 e 1 f 2 g 2 h F F i N 20a (b 1 c 4 | (a) Classification of property 3-year property 5-year property 10-year property 10-year property 15-year property 20-year property | n C - Assets I | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only-see instructions) | (d) Recov period | (e) Convention | (1) Method | | (g) Depreciation deduction |
| b c d 1 f 2 g 2 h F i N 20a (b 1 c 4 | (a) Classification of property 3-year property 5-year property 10-year property 10-year property 15-year property 20-year property 20-year property 20-year property 25-year property 25-year property 25-year property Nonresidential real property Section Class life 12-year 10-year | n C - Assets I | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only-see instructions) | (d) Recov period | (e) Convention | (1) Method | | (g) Depreciation deduction |
| b c d 1 f 2 g 2 h F i N F 20a (b 1 c 4 Part 21 L | (a) Classification of property 3-year property 5-year property 10-year property 15-year property 15-year property 20-year property 20-year property 25-year 25-year property 25-year 25-y | a C - Assets I | (b) Month and year placed in service Placed in Servic Placed in Servic | (c) Basis for depreciation (business/investment use only-see instructions) e During 2013 Tax Y | (d) Recov period | ery (e) Convention | (f) Method | | (g) Depreciation deduction |
| b c d 1 f 2 g 2 h F i N p 20a (b 1 c 4 Part 21 L 22 T | (a) Classification of property 3-year property 5-year property 10-year property 15-year property 15-year property 20-year property 25-year property 25-year property 25-year property 25-year property 26-year property 26-year property 26-year property 26-year 27 Summary 28-year 29 Summary 29 Summary 29 Summary 29 Summary 20 Summar | an C - Assets I | (b) Month and year placed in service Placed in Servic Placed in Servic Ctions.) line 28 | (c) Basis for depreciation (business/investment use only-see instructions) e During 2013 Tax Y 7, lines 19 and 20 in | (d) Recov period | ery (e) Convention | (f) Method | Gyste | (g) Depreciation deduction |
| b c d 1 f 2 g 2 h F i N p 20a (b 1 c 4 Part 21 L 22 T h | (a) Classification of property 5-year property 7-year property 10-year property 15-year property 20-year property 20-year property 25-year 25-year 25-year 25-year 25-year 25-year 25- | a C - Assets I (See instruction amount from om line 12, lin priate lines of | (b) Month and year placed in service Placed in Servic Ctions.) line 28 nes 14 through 1 f your return. Part | (c) Basis for depreciation (business/investment use only-see instructions) e During 2013 Tax Y 7, lines 19 and 20 in nerships and S corport | (d) Recov period | ery (e) Convention | (f) Method | Syste | (g) Depreciation deduction |
| b c d 1 e 1 f 2 g 2 h F F i N F 20 a C b 1 c 4 Part 21 L 22 T h 23 F | (a) Classification of property 3-year property 5-year property 10-year property 15-year property 15-year property 20-year property 25-year property 25-year property 25-year property 25-year property 26-year property 26-year property 26-year property 26-year 27 Summary 28-year 29 Summary 29 Summary 29 Summary 29 Summary 20 Summar | an C - Assets I (See instruction amount from om line 12, ling priate lines of ve and placed | (b) Month and year placed in service Placed in Servic Ctions.) line 28 service Placed in Servic Line 28 service Placed in Servic Line 28 service Placed in Servic Line 28 service Placed in Servic Line 28 service Line 28 service Line 28 ser | (c) Basis for depreciation (business/investment use only-see instructions) e During 2013 Tax Y 7, lines 19 and 20 in nerships and S corport p the current year, en | (d) Recov period ear Using th column (g), a rations - see er the | ery (e) Convention | (1) Method | Syste | (g) Depreciation deduction |

| Form | 4562 | 1 | Depre | eciation and | d Amort | ization | | OMB No. 1545-0172 |
|--|--|--|--|--|--|------------------------|----------------|--|
| | | | (Including | Information | on Liste | d Propert | (V | 2013 |
| | ment of the Treasury | | | | | | | Attachment |
| | I Revenue Service (99) s) shown on return | | See separat | e instructions. | - | o your tax retui | | Sequence No. 179 |
| | hael Small | ridao (| Nickie | | | hich this form relates | | Identifying number |
| Par | t Election | To Expens | e Certain Pr | operty Under S | CHEDULE | i C - 3 | | |
| | CA1200.041 \$2500 | | | plete Part V before y | | | | |
| 1 | | | | · · · · · · · · · · · · · · · · · · · | | | 1 | |
| 2 | Total cost of section | | | | | | 2 | |
| 3 | | | | ction in limitation (see | | | | |
| 4 | | | | zero or less, enter -0 | | | | |
| 5 | | | | e 1. If zero or less, en | | ed filing | - | |
| | | | | ••• <mark>•</mark> •••• | | | 5 | |
| 6 | |) Description of p | | | st (business use o | 360 D 006 M | ected cost | |
| | | | | | | College and | | |
| | | | | | | | | |
| | Listed property. Enter | | | | and a second sec | 7 | | |
| 8 | | | | unts in column (c), line | | • • • • • • • • | 8 | Section of the sectio |
| | Tentative deduction. | | | | | | 9 | |
| | Carryover of disallow | | | | • • • • • • | Strategies e e e e | 10 | |
| | Business income limi | | | | | | tructions) 1 | |
| | Section 179 expense | | | | | | 12 | |
| | Carryover of disallow Do not use Part II or | | | | | 13 | | |
| Par | t II Special D | epreciatio | n Allowance | and Other Den | V. | | | y.) (See instructions.) |
| | Special depreciation a | allowance for | ualified property | (other than listed pro | | Do not include | listed propert | y.) (See instructions.) |
| | during the tax year (se | | | (other than listed pro | 0 27564.09 | | | |
| | Property subject to se | | | | | | 14 | |
| | Other depreciation (in | | | | a si onerrane ar | | 15 | |
| Par | | | | clude listed property.) | (See instruction | one) | 10 | |
| | | | | Section | 100 | 5110.) | | |
| 17 | MACRS deductions for | or assets place | ed in service in ta | ax years beginning be | fore 2013 | | 17 | |
| 18 | If you are electing to g | roup any ass | ets placed in sen | vice during the tax yea | ar into one or n | nore general | | |
| | asset accounts, check | k here · · | | | | | | |
| _ | Section | on B - Assets | Placed in Servi | ice During 2013 Tax | Year Using th | e General Depr | eciation Sys | tem |
| | (a) Classification of prop | orty | (b) Month and year placed in | (c) Basis for depreciation (business/investment use | | | | again the second |
| | (-) Classification of prop | city | service | only-see instructions) | period | (e) Convention | (f) Method | (g) Depreciation deduction |
| 19a | 3-year property | | | | | | | |
| b | 5-year property | | | | | | | |
| C | 7-year property | | | | | | | |
| | 10-year property | | | | | | | |
| | 15-year property | | | | | | | |
| _ | 20-year property | | | | | | | |
| | 25-year property Residential rental | | | | | | | |
| | property | | | | | | | |
| | Nonresidential real | | | | | | | |
| | property | | | | | | | |
| , | | 1 C - Assets | laced in Servic | e During 2013 Tax Y | ar Using the | Alternative De | modation Cu | international and |
| 0.0 | Class life | | | a sung Loro lak I | our comy tile | Alternative De | sieciation Sy | 510111 |
| ua (| | | | | | | | |
| | 12-year | | | | | | | |
| b | 12-year 40-year | 1 | | | State of the local division of the local div | | | |
| b c | 40-year | (See instruc | tions.) | | | | | |
| c d Part | 40-year | (See instruct amount from | | • • • • • • • • • • • | | | 21 | |
| b c Part | 10-year IV Summary Listed property. Enter | amount from | line 28 • • • | 7, lines 19 and 20 in | column (a), an | d line 21. Enter | 21 | |
| Part Part | 10-year IV Summary Listed property. Enter Total. Add amounts fr | amount from rom line 12, lir | line 28 · · · · nes 14 through 1 | | | | -1 | |
| b c Part 21 L 22 T | 10-year IV Summary Listed property. Enter | amount from rom line 12, lin priate lines of | line 28 · · · · nes 14 through 1 your return. Part | tnerships and S corpo | rations - see in | | | |
| b c Part 21 1 22 1 122 1 123 F | IV Summary Listed property. Enter Total. Add amounts fr here and on the appro | amount from rom line 12, lin priate lines of ve and placed ributable to se | line 28 nes 14 through 1 your return. Part in service during action 263A costs | therships and S corpo g the current year, ent | rations - see ir er the | | -1 | |

| Form | 4562 | I | Depr | eciation and | Amort | ization | | OMB No. 1545-0172 |
|--------|--|----------------------|--|---|---------------------------------|--|----------------|--|
| | | | Including | Information | on Liste | d Property | 1 | 2013 |
| Depart | ment of the Treasury | | | | | | | Attachment |
| | Revenue Service (99) s) shown on return | | See separa | te instructions. | | o your tax retur | n. | Sequence No. 179 |
| | hael Small: | ridan (| Nickie | 2.4.2253007 | 1998-1998-1998 - 1992-19 | hich this form relates | | Identifying number |
| Par | t Election | To Expense | Certain P | roperty Under Se | | C - 4 | | |
| | | | | nplete Part V before yo | | | | |
| 1 | | | | · · · · · · · · · · · · · · · · · · | | | 1 | Constant and a second |
| 2 | Total cost of section 1 | | | | | | 2 | |
| 3 | | | | ction in limitation (see i | nstructions) | | 3 | |
| 4 | | | | zero or less, enter -0- | | | 4 | |
| 5 | Dollar limitation for ta | x year. Subtrac | t line 4 from lin | e 1. If zero or less, ente | er -0 If marri | ed filing | | |
| - | separately, see instru | ictions | | •••••• | | <mark></mark> | 5 | |
| 6 | (a) |) Description of pro | perty | (b) Cos | (business use o | nly) (c) Ele | ected cost | The second second second |
| | | | | | | | | A REAL PROPERTY AND A |
| | | | | | | | | |
| 7 | Listed property. Enter | | | • • • • • • • • • • • | | 7 | | a Maria and |
| 8 9 | | | | unts in column (c), line | | • • • • • • • • | | |
| 10 | Carryover of disallow | | | line 8 | | | 9 | |
| 11 | | | | siness income (not less | | • • • • • • • • • • | | |
| 12 | | | | , but do not enter more | | ALC: NOT ALC | tructions) 11 | |
| 13 | | | | s 9 and 10, less line 12 | | 13 | • • • 12 | |
| | | | | rty. Instead, use Part V | | 13 | | |
| Par | t II Special D | epreciation | Allowance | and Other Depr | eciation (| Do not include I | isted property |) (See instructions) |
| 14 | Special depreciation a | allowance for g | ualified propert | y (other than listed prop | perty) placed | in service | isted property | |
| | during the tax year (se | | | | | | 14 | |
| 15 | Property subject to se | ection 168(f)(1) | election · · | · · · · · · · · · · · · | | | | |
| 16 | Other depreciation (in | cluding ACRS) | | <mark>.</mark> | | | 16 | CIERCE AND |
| Par | t III MACRS I | Depreciatio | n (Do not in | clude listed property.) | See instructi | ons.) | | |
| | | | | Section | - | | | |
| | | | | ax years beginning bef | | | 17 | San Stranger Carper |
| | | | | vice during the tax yea | | | | What Set of the |
| _ | asset accounts, check | | | | | | | |
| | Section | | | ice During 2013 Tax \ | ear Using th | e General Depr | eciation Syste | em |
| | (a) Classification of prop | | b) Month and year placed in service | (c) Basis for depreciation (business/investment use only-see instructions) | (d) Recover | (e) Convention | (f) Method | (g) Depreciation deduction |
| 19a | 3-year property | | 001100 | uny ace manuciona) | | | TTA DE CA | |
| b | 5-year property | | | | | | | |
| с | 7-year property | | | | | | | |
| d | 10-year property | | | | | | | |
| е | 15-year property | | | | | | | |
| f | 20-year property | | | ALL NO. TO | | | | 3 A. 1. 2010 1. 45 |
| g | 25-year property | | CALCULATION OF | | | | | |
| h | Residential rental | | | BARDER ST. | | | | |
| | property | | | | | | | |
| i | Nonresidential real | F | | | | | | |
| | property | | | | | | | |
| | | n C - Assets Pi | laced in Service | e During 2013 Tax Ye | ar Using the | Alternative Dep | preciation Sys | stem |
| | Class life | | | | | | | |
| - | 12-year | | | | | | | |
| Part | 40-year | I (Can instant | inna l | | | | | |
| | | (See instruct | | the statement of streams | | | 1.01 | No. of Concession, Name |
| | Listed property. Enter | | | 7 lines 10 and 00 in | alumn (a) | | 21 | |
| | | | | 17, lines 19 and 20 in o tnerships and S corpor | | | | |
| | | | | ing the current year, enter | | Istructions | • • 22 | |
| | portion of the basis att | | | | | 23 | 21 | |
| | perwork Reduction | | | | | | | Form 4562 (2013) |

| Form | 4562 | | Depre | ciation and | d Amort | ization | | OMB No. 1545-0172 |
|---------|--|--------------------|---|--|---------------------|--|----------------|--|
| 1012000 | | 1.1 | (Including | Information | on Liste | d Property | <i>i</i>) | 2013 |
| | tment of the Treasury | | | | | | | Attachment |
| - | al Revenue Service (99) (s) shown on return | | See separate | | | your tax return | n. | Sequence No. 179 |
| | chael Small: | ridae & | Nickie | | CHEDULE | | | Identifying number |
| | | | | operty Under S | ection 179 | E - 1 | | |
| | | | | plete Part V before y | | art I. | | |
| 1 | Maximum amount (se | | | | | | 1 | Contraction of the |
| 2 | Total cost of section 1 | 179 property p | laced in service (| see instructions) | | <mark>.</mark> . | 2 | |
| 3 | Threshold cost of sec | | | | | | 3 | |
| 4 | Reduction in limitation | | | | | | 4 | |
| 5 | Dollar limitation for tax | | | | | | | |
| 6 | separately, see instru | | | | | | | |
| | (a) |) Description of p | roperty | (b) Co | st (business use on | ly) (c) Ele | ected cost | |
| | | | | | | | | and the second second |
| 7 | Listed property. Enter | the amount fr | rom line 29 | | | 7 | | 1. 1. 1. 1. 1. 1. 1. |
| 8 | Total elected cost of s | | | | | | 8 | |
| 9 | Tentative deduction. | | | | | | 9 | |
| 10 | Carryover of disallowe | ed deduction f | rom line 13 of yo | ur 2012 Form 4562 | | | 10 | |
| 11 | Business income limit | | | | s than zero) or | line 5 (see inst | ructions) 11 | |
| 12 | Section 179 expense | | | | | | | |
| 13 | Carryover of disallowe | | | | | 13 | | The second s |
| | : Do not use Part II or | Part III below | for listed proper | ty. Instead, use Part | V. | | | |
| Par | rt II Special D | epreciatio | n Allowance | and Other Dep | reciation (I | Do not include I | isted property | .) (See instructions.) |
| 14 | Special depreciation a | allowance for o | qualified property | (other than listed pro | perty) placed in | n service | | CLUMPER AND A DATE |
| | during the tax year (se | ee instructions | s) • • • • • • • | <mark>.</mark> | • • • • • • • • • | | 14 | |
| 15 | Property subject to se | ection 168(f)(1 |) election · · | <mark></mark> | | | 15 | |
| 16 | Other depreciation (in | | | <mark>.</mark> | | and the second | 16 | |
| Par | rt III MACRS I | Depreciati | on (Do not inc | lude listed property.) | (See instructio | ons.) | | |
| 17 | | | | Section | | | | |
| 17 | MACRS deductions fo | | | | | | 17 | |
| 18 | If you are electing to g | | | | | | | |
| | asset accounts, check | | | | | | | |
| - | Sectio | on B - Assets | (b) Month and year | ce During 2013 Tax (c) Basis for depreciation | | General Depre | eciation Syste | em |
| | (a) Classification of prop | perty | placed in service | (business/investment use only-see instructions) | | (e) Convention | (f) Method | (g) Depreciation deduction |
| 19a | 3-year property | | State 1 | | | | | |
| b | 5-year property | | and and the | | | | | |
| c | 7-year property | | A KILLS | | | | | |
| d | 10-year property | | | | | | | |
| e | 15-year property | | | | | | | |
| f | 20-year property 25-year property | | a la contra | | | | | |
| | Residential rental | | 01-2013 | | | | | |
| | property | 3 | 01-2013 | | | | | |
| i | Nonresidential real | | | | | | | |
| 8 | property | 1 | | | | | | |
| | | n C - Assets I | Placed in Servic | During 2013 Tax Y | ear Using the | Alternative Der | reciation Svs | tom |
| 20a | Class life | | | | our comy me | Anternative Dep | reclation bys | |
| b | 12-year | | 1361743 | | | | | |
| _ | | | | | | | | |
| Par | | (See instruc | tions.) | | | | | |
| 21 | Listed property. Enter | | and the second se | | | | 21 | |
| 22 | Total. Add amounts fr | rom line 12, lin | nes 14 through 1 | 7, lines 19 and 20 in | column (g), an | d line 21. Enter | | |
| | here and on the appro | | | | | | 22 | Section and the second |
| | For assets shown about | | | | | Sector A | | |
| | portion of the basis att | | | | | 3 | | |
| For Pa | aperwork Reduction A | Act Notice, se | e separate inst | ructions. | | | | Form 4562 (2013) |