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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for approval of transfer of Certificate No. 116-W from Holiday Gardens Docket N Utilities, Inc. to Holiday Gardens Utilities, LLC In Pasco County **REDACTED**

Docket No. 140176-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 2014 Individual Tax Return, filed jointly with his wife, which is being filed simultaneously, supplementing the 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 Return 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 Return 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 2014 Individual Tax Return produced as a supplemental response to Staff's Fourth Data Request is intended to be and is treated by Smallridge as private and confidential and has not been disclosed externally and has been strictly controlled internally.

4. The information consists of the 2014 Individual Tax Return of the owner of Holiday Gardens Utility, 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 2014 Individual Tax Return 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 document and the entry of the protective order that is consistent with this Motion.

Respectfully submitted this 21st 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

un huder

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

CERTIFICATE OF SERVICE DOCKET NO. 140176-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 21st 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>

Jungar and

MARTIN S. FRIÉDMAN For the Firm

Exhibit "A"

JUSTIFICATION MATRIX

, . , .

Location	Justification
(Document name and location of information)	
2014 Individual Tax Return	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.

1040		nent of the Treasury - Internal Reven		(99 Dotur	[»] 20'	14					٠		
		14, or other tax year beginning	elaxi	Neturi	, 2014, endi		OMB N	o. 1545-0074 , 20	LIRS U	se Only-Do not writ See separate		bace.	
Your first name and		14, of other tax year beginning	Last name		, 2014, endi	ig		, 20		Your social secu			
Michael	L		Smal	lrid	ae								
If a joint return, spo		ame and initial	Last name		- 1					Spouse's social	security number		
Nickie	н		Spir	tos									
Home address (nun	nber and str	eet).						Apt	no.	Make su	re the SSN(s) a	bove	
<u>9539 Sc</u>										A and on	line 6c are corre	ect.	
City, town or post of	ffice, state, a	and ZIP code. If you have a foreign a	address, also o	complete spa	aces below (see						l Election Campai	-	
Inverne				<u>FL</u>			<u>450</u>				, or your spouse if i go to this fund. Ch		
Foreign country nar	ne			Foreign pr	ovince/state/cou	nty	[Foreign postal o	code	a box below will r refund.	ot change your tax		
Filing 1 Status 3		e ed filing jointly (even if only on I filing separately. Enter spouse's SS		ne)	4	the qua		rson is a child bu		n). (See instructions ur dependent, enter	s.) If	pouse	
Check only one box.		name here.			́5⊤	Quali	fvina wia	low(er) with d	lepenc	lent child			
	6a	X Yourself. If someone	an claim y	ou as a d	lependent, d						Boxes checked		
Exemptions	b	X Spouse								}	on 6a and 6b No. of children	2	
	c	Dependents:			(2) Depende) Dependent's		 Chk If child unde age 17 qualifying 	r on 6c who:	1	
	(1) First na				social security	number	rei	ationship to you		or child tax credit (see instructions)	 did not live v 	vith	
If more than four	Alexan	dra Small:	ridge				Dau	ghter		<u>x</u>	you due to divo or separation		
dependents, see							_			<u> </u>	(see Instruction Dependents on	•	
instructions and check here							-				not entered abo		
	d	Total number of exemption	s claimed	L							Add numbers on lines above	2	
•	7	Wages, salaries, tips, etc. A						<u></u>			above /	5	
Income	8a	Taxable interest. Attach S		• •				•••••	•••	8a			
	b	Tax-exempt interest. Do					8b						
Attach Form(s) W-2 here. Also	9a	Ordinary dividends. Attach Schedule B if required											
attach Forms	b												
W-2G and	10												
1099-R if tax was withheld.	11	•				• • •				11			
	12	Business income or (loss).					••••		· · ·	12			
lf you did not	13	Capital gain or (loss). Attack			red. If not requ	uired, ch	neck her	e	► [
get a W-2,	14	Other gains or (losses). Att	1 b	.797 .	• • • • • •	<u> </u>	· · · ·	• • • • • •	• • •	· · <u>14</u> · · 15b			
see instructions.	15a 16a	IRA distributions				b Taxable amountb Taxable amount							
	10a 17	Pensions and annuities . Rental real estate, royalties			oratione true				•••	<u>16b</u> 17			
	18	Farm income or (loss). Atta											
	19	Unemployment compensati											
	20a	Social security benefits .						e amount					
	21	Other income								21			
	22	Combine the amounts in the f	ar right colur	nn for lines	s 7 through 21.	This is	your tota	l income .		22			
Adjusted	23	Educator expenses			• • • • • •		23						
Gross	24	Certain business expenses of	reservists, p	erforming a	artists, and					and the second			
Income		fee-basis government officials					24						
	25	Health savings account dec					25			A.C.			
	26	Moving expenses. Attach F					26			1.1.1			
	27	Deductible part of self-empl					27						
	28 29	Self-employed SEP, SIMPL Self-employed health insura					28						
	30	Penalty on early withdrawal											
	31a	Alimony paid b Recipient	•										
	32	IRA deduction											
	33	Student loan interest deduc					33						
	34	Tuition and fees. Attach For	m 8917										
	35	Domestic production activiti	es deductio	n. Attach	Form 8903	. []	35			(Fisher			
	36	Add lines 23 through 35	• • • • • •				••••			36			
	37	Subtract line 36 from line 2	22. This is v	vour adiu	sted aross i	ncome				37			

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

Form 1040 (201	<u>4) Mi</u>	<u>chael Smallridge & Nickie Spirtos</u>			Page
Tax and	38	Amount from line 37 (adjusted gross income)	31	в	
Credits	39a	Check { You were born before January 2, 1950, Blind. \ Total boxes		1	
orouno		if: Spouse was born before January 2, 1950, Blind. Schecked 39a		6	
Standard	<u></u> р	If your spouse itemizes on a separate return or you were a dual-status alien, check here > 39	ы⊤ты		
Deduction	_40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)		D	
for -	41	Subtract line 40 from line 38		1	
 People who check any 	42	Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions			
box on line	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0			
39a or 39b or who can be	44	Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4972 c	44		
claimed as a	45	Alternative minimum tax (see instructions). Attach Form 6251			
dependent, see	46	Excess advance premium tax credit repayment. Attach Form 8962			
instructions.	47	Add lines 44, 45, and 46	47		
All others:	48	Foreign tax credit. Attach Form 1116 if required	4/		
Single or Married filing	49	Credit for child and dependent care expenses. Attach Form 2441 49	n de la companya de l Internación de la companya de la comp		
separately,	50	Education credits from Form 8863, line 19	5		
\$6,200 Married filing	51	Retirement savings contributions credit. Attach Form 8880 51			
jointly or	52	Child tax credit. Attach Schedule 8812, if required			
Qualifying widow(er),	53				
\$12,400	54		(17) (17)	2 ⁹	
Head of	55			δ	
household, \$9,100	56	Add lines 48 through 54. These are your total credits	55		
· · · · · · · · · · · · · · · · · · ·	<u> </u>	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	. 🕨 56	<u>;</u>	
Other		Self-employment tax. Attach Schedule SE	<u>57</u>	·	
Taxes	58 50	Unreported social security and Medicare tax from Form: a 4137 b 8919 .	<u>58</u>		
Taxes	59		<u>59</u>	,	
	60 a	Household employment taxes from Schedule H	<u>60a</u>	(
		First-time homebuyer credit repayment. Attach Form 5405 if required		i	
	61	Health care: individual responsibility (see instructions) Full-year coverage	61		
	62	Taxes from: a Form 8959 b Form 8960 c Instructions; enter code(s)	62		
	63	Add lines 56 through 62. This is your total tax	. 🕨 63		
Payments	64	Federal income tax withheld from Forms W-2 and 1099 64	S. S. S.		
If you have a	լ <u>65</u>	2014 estimated tax payments and amount applied from 2013 return 65	Ŕ, s	8	
qualifying	<u>66</u> a	Earned income credit (EIC)	37.5		
child, attach	b	Nontaxable combat pay election 66b	<u>.</u>		
Schedule EIC.	67	Additional child tax credit. Attach Schedule 8812 67			
	68	American opportunity credit from Form 8863, line 8 68	and the second	1. A A A A A A A A A A A A A A A A A A A	
	69	Net premium tax credit. Attach Form 8962	19	f	
	70	Amount paid with request for extension to file			
	71	Excess social security and tier 1 RRTA tax withheld 71	2000 - 10 10 10 10		
	72	Credit for federal tax on fuels. Attach Form 4136 72			
	73	Credits from Form: a 2439 b Reserved c Reserved d 73			
	74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	▶ 74		
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpai	d 75		
	76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here	75 76a	-	
Direct deposit?	▶ b	Routing number			
See	▶ d	Account number	¹⁹		
instructions.	77	Amount of line 75 you want applied to your 2015 estimated tax 77		-C	
Amount		Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	b 70	5000	
You Owe	79	Estimated tax penalty (see instructions)	5 ► <u>78</u>		**
Third Party		u want to allow another person to discuss this return with the IRS (see instructions)?			
Designee	Designe	Robert J Eldredge EA Phone 352-344-8300 number	dentification	mplete below.	
	Under p	enalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the	poot of my line	winden and balled	0 3
Sign	they are Your sig	and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer	has any know	ledge.	
Here	300			Daytime phone numb	
Joint return? See		s signature If a joint return both must sign	<u> </u>	352-302-	
Keep a copy for your records.	122	- Spouse's occupation		Identity Protection PI	N (see inst.)
	_			┿┷┷┷	
	-		heck i		
Paid	- RU	Dert J Eldredge EA 05-14-2015 s pe preparer's name Robert J Eldredge EA	elf-employed	P003947	20
Preparer					
Use Only	Firm's n		Firm's EIN	20-056	0803
-	Firm's a				
_		Inverness, FL 34453		52-344-83	00

SCHEDULE C (Form 1040) (Sole Proprietorship)								OMB No. 15	45-0074	
•	,	Informat	ion ab	out Schedule C and its separat		• /	/sch	edulec	20	14
	artment of the Treasury nal Revenue Service (99)			rm 1040, 1040NR, or 1041; part					Attachment Sequence N	o. 09
Nan	ame of proprietor								ty number (SSN)	
Mi	chael Small	lridqe					Í			
A			ncluding	product or service (see instruction	ns)	E	B Enter cod	e from instructions	
Co	nsulting							▶ 5	31390	
С	Business name. If no	o separate bus	siness r	name, leave blank.) Employer	ID number (EIN), (se	ee instr.)
Е	Business address (ir	ncluding suite	or room							
	City, town or post off		1	<u>de Inverness F</u>	<u>'L</u>	34450				
F	Accounting method:	(1) X		(2) Accrual (3)		Other (specify)				
G				tion of this business during 2014?	' lf	"No," see instructions for limit on	loss	ies	. X Yes	No
H	If you started or acqui			-	•	•••••	•••		. ▶ 📙	
1				vould require you to file Form(s) 10)99	9? (see instructions)	•••	• • • • •	Yes	No
J	If "Yes," did you or wil	ll you file requi	red For	ms 1099?	•	<u> </u>		• • • • •	Yes	i No
	art I Income	0								
1				r line 1 and check the box if this in			-			
~		• •	yee" bo	ox on that form was checked		· · · · · · · · · · · · · · · •	;	1		
2	Returns and allowanc						••	2		
3	Subtract line 2 from lin			•••••			••	3		
4 5	Cost of goods sold (fro Gross profit. Subtra			•••••			••	4		
6				asoline or fuel tax credit or refund		• • • • • • • • • • • • • • • • • • •	•••	5		
7	Gross income. Add					,		6		
	S87			for business use of your home o				7		
8			8	18		Office expense (see instructions)		18		
9	Car and truck expense			19		Pension and profit-sharing plans		18		
-	instructions)		9	20		Rent or lease (see instructions):		19		
10	Commissions and fee	s	10			Vehicles, machinery, and equipment		20a		
11	Contract labor (see ins		11			Other business property	•	20a		
12			12	21		Repairs and maintenance	•••	21		
13	Depreciation and sect			22		Supplies (not included in Part III)	•••	22		
	expense deduction (no			23		Taxes and licenses		23		
	included in Part III) (se instructions)	e	13	24		Travel, meals, and entertainment				
14	Employee benefit prog	grams				Travel		24a		
	(other than on line 19))	14	t		Deductible meals and				
15	Insurance (other than	health) .	15		f	entertainment (see instructions)		24b		
16	Interest:			25	I	Utilities		25		
ē	Mortgage (paid to ban	nks, etc.)	16a	26		Wages (less employment credits		26		
k	Other		16b	27 :	a	Other expenses (from line 48)	. [27a		
17	Legal and professiona	al services	17		b	Reserved for future use		27b		
28	Total expenses befo	ore expenses	for bus	siness use of home. Add lines 8 t	thr	rough 27a		28		
29	Tentative profit or (loss						•	29		
30				to not report these expenses elsev	wh	ere. Attach Form 8829				
	unless using the simpl						ļ			
				e total square footage of: (a) your	r h		_ [
	and (b) the part of you					. Use the Simplified				
••			-	ure the amount to enter on line 30		• • • • • • • • • • • • • • • •	·	30		
31	Net profit or (loss).				•					
				ne 12 (or Form 1040NR, line 13			11			
				tructions). Estates and trusts, en	ite	r on Form 1041, line 3.	▶ l	31		
27	 If a loss, you must life you have a loss, about the second second	-				-	J			
32				ibes your investment in this activity		· · -	1 .			
				both Form 1040, line 12, (or For					VI investment is a	
	trusts, enter on Form			the box on line 1, see the line 31	ı Ir	istructions). Estates and	•	لسسا	Some investment	is not
		-		Form 6198. Your loss may be lin	nit	ed -		é	at risk.	
		s, you muat a		erni eree. Tour loss may be lin	1110	<u>.</u>				

E D	D	A		
FOL Saberwork	Reduction	ACT NOTICO	coo the constat	ainetructione
		Flot 1100100;	see the separate	

				Profit or Loss From Business			OMB No. 1545-0074
(Form	1040)			(Sole Proprietorship)			2014
	nt of the Treasury evenue Service (99)			ut Schedule C and its separate instructions is at www.ir m 1040, 1040NR, or 1041; partnerships generally must f			Attachment Sequence No. 09
Name o	f proprietor						urity number (SSN)
Mich	ael Smal	lridge				1	
A P	rincipal business o	r profession, i	ncluding	product or service (see instructions)		B Enter c	ode from instructions
Wate	<u>er Utilit</u>	y Res				►	221000
СВ	usiness name. If n	o separate bu	siness na	ame, leave blank.			er ID number (EIN), (see instr.)
Pine	ecrest Ut.	ilities	<u>LLC</u>		Í		
	usiness address (i						
	ity, town or post of		1				
	counting method:	(1) 	Cash	(2) X Accrual (3) Other (specify) ▶			
				ion of this business during 2014? If "No," see instructions for li			. X Yes No
				g 2014, check here			
				build require you to file Form(s) 1099? (see instructions)	• •	• • • •	· · · · Yes No
Part	Yes," did you or wi	ii you ille requ	irea Forn	ns 1099?			Yes No
2.13670.023							
				line 1 and check the box if this income was reported to you or			
			-	c on that form was checked		1	
	turns and allowand			• • • • • • • • • • • • • • • • • • • •		2	
	btract line 2 from li			• • • • • • • • • • • • • • • • • • • •		3	
	st of goods sold (fr			• • • • • • • • • • • • • • • • • • • •		4	
	oss profit. Subtra			· · · · · · · · · · · · · · · · · · ·	••••	5	
				soline or fuel tax credit or refund (see instructions)	•••	6	
Part	oss income. Add			· · · · · · · · · · · · · · · · · · ·	🕨	7	····
Contraction of the second				or business use of your home only on line 30.	<u> </u>	1	
	0	••••	8	18 Office expense (see instruct		18	
	r and truck expens	•		19 Pension and profit-sharing	•	19	
	,	••••	9	20 Rent or lease (see instructi		, en	
	mmissions and fee		10	a Vehicles, machinery, and equipm	ent .	20a	
	ntract labor (see in: pletion	-	11	b Other business property	• • • •	20b	
	preciation and sect	••••••••••••••••••••••••••••••••••••••	12	21 Repairs and maintenance	• • • •	21	
	ense deduction (n			22 Supplies (not included in P	,	22	
	uded in Part III) (se	e	40	23 Taxes and licenses		23	
	ructions) ployee benefit pro	•••	13	24 Travel, meals, and entertai	nment:		
	ner than on line 19	-			••••	24a	
	urance (other than		14 15	b Deductible meals and			
	erest:	(icalui) .	13	entertainment (see instructi	,	24b	
	rtgage (paid to bar	uks etc.)	16a	25 Utilities		25	
	ier		16b	26 Wages (less employment of 27 a Other expenses (from line)	,	26	
	al and professiona		17	b Reserved for future use	40) .	27a	
				ness use of home. Add lines 8 through 27a	<u> </u>	27b	
	itative profit or (los				•••	28 29	
				o not report these expenses elsewhere. Attach Form 8829	••••	29	
	ess using the simpl						
				total square footage of: (a) your home:			
	(b) the part of you				nlified		
	· · · ·			e the amount to enter on line 30	pined	30	
	profit or (loss).				••••		
				e 12 (or Form 1040NR, line 13) and on Schedule SE, line	e 2. ¬		
				uctions). Estates and trusts, enter on Form 1041, line 3.		31	
	f a loss, you mus						
		-		es your investment in this activity (see instructions).	Г		
				oth Form 1040, line 12, (or Form 1040NR, line 13) and	٦	32a X	All investment is at risk.
				he box on line 1, see the line 31 instructions). Estates and	l	32b	Some investment is not
	ts, enter on Form						at risk.
				orm 6198. Your loss may be limited.	Ţ		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedul	eC(Form 1040)2014 Water Utility Res 221000	Page 2
Name(s)		
	chael_Smallridge	
Part I		
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	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	
38	Materials and supplies	
39	Other costs	
40	Add lines 35 through 39	
41	Inventory at end of year	
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	
Part		
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 2014, 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?	No
46	Do you (or your spouse) have another vehicle available for personal use?	No
47 a	Do you have evidence to support your deduction?	No
b	If "Yes," is the evidence written?	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	

				Profit or Loss	F	rom Business			OMB No. 1545-0074
(F	orm 1040)			(Sole Pro	-	.,			2014
Dep	partment of the Treasury					e instructions is at www.irs.go			
_	mal Revenue Service (99)	Atta	ch to For	rm 1040, 1040NR, or 1041; p	part	nerships generally must file F	om	1065.	Attachment Sequence No. 09
	me of proprietor							Social securit	y number (SSN)
	<u>ichael Smal</u>								
A			including	product or service (see instruc	ctior	ns)		-	e from instructions
	es Water Ut								21000
с С	Business name. If r lorida Util							D Employer	D number (EIN), (see instr.)
<u>г</u> . Е	Business address (i				70	0		·	
	City, town or post of	-						·	
F	Accounting method:	(1)	Cash		3)				· · · · · · · · · · · · · · · · · · ·
G	•	· / L				If "No," see instructions for limit o			. X Yes No
Н	If you started or acqu			0044 1 11					
I.				ould require you to file Form(s)					
J	If "Yes," did you or w					· · · · · · · · · · · · · · · · · · ·			
P	art I Income				-	••••••••••••••••••	•	<u></u>	Yes No
1	20.000 (7.0011-1	es. See instru	ctions for	line 1 and check the box if this	s inc	come was reported to you on			
						· · · · · · · · · · · · · · · · · · ·	Π	1	
2	Returns and allowand					••••••••••••••••		2	
3	Subtract line 2 from li								
4	Cost of goods sold (fi					•••••••		4	
5	Gross profit. Subtra	act line 4 from						5	
6	Other income, includi	ing federal and	d state ga	asoline or fuel tax credit or refu	nd ((see instructions)		6	
7	Gross income. Add	l lines 5 and l	6	<u></u>		<u></u>	►	7	
P		es. Enter ex	penses fo	or business use of your home	e oi	nly on line 30.			
8	•		8	1	18	Office expense (see instructions	5)	18	
9	Car and truck expens	ses (see		1	19	Pension and profit-sharing plans	5	19	
	instructions)		9	2	20	Rent or lease (see instructions):			
10	Commissions and fee		10		а	Vehicles, machinery, and equipment		20a	
11	Contract labor (see in	nstructions)	11		b	Other business property		20b	
12	•		12	2	21	Repairs and maintenance		21	
13	Depreciation and sec expense deduction (r			2	22	Supplies (not included in Part III)	22	
	included in Part III) (s			2	23	Taxes and licenses	• •	23	
	instructions)	••	13	2	24	Travel, meals, and entertainmer	nt:		
14	Employee benefit pro				а	Travel	••	24a	
	(other than on line 19		14		b	Deductible meals and			
15	Insurance (other than	n health)	15			entertainment (see instructions)		24b	
16	Interest:				25	Utilities		25	
	a Mortgage (paid to bai		16a		26	Wages (less employment credits	5)	26	
			16b	2		Other expenses (from line 48)	•	27a	
<u>17</u> 28	Legal and profession		17 1 7				<u></u>	27b	
20 29	Tentative profit or (los					nrough 27a		28	
25 30						· · · · · · · · · · · · · · · · · · ·	•••	29	
50	unless using the simp			o not report these expenses els	sew	nere. Attach Form 8829			
				total square footage of: (a) yo		home			
	and (b) the part of you				our				
				e the amount to enter on line 3	20	. Use the Simplifie	a	20	
31	Net profit or (loss).				50	• • • • • • • • • • • • • • •	•••	30	
					12) and on Schedule SE, line 2.	_		
				ructions). Estates and trusts,				31	
	 If a loss, you must 			Lenono, Lotatos anu trusts,	ont			31	
32	=	-		es your investment in this activ	vitv	(see instructions)			
-				oth Form 1040, line 12, (or F			٦	322	
				ne box on line 1, see the line					Il investment is at risk.
	trusts, enter on Form					nou douonoj. Lotates anu			ome investment is not
		-		orm 6198. Your loss may be	limi	ited.		a	nsk.
					1111				

Schedul	eC(Form 1040)2014 Res Water Utility 221000		Page 2
Name(s)) SSN		
	chael Smallridge		<u> </u>
Part I	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 ex	(planation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	🗌 Yes	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	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 car or truck expen and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you mu 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 2014, enter the number of miles you used your vehicle for	r:	
а	Business b Commuting (see instructions) c Othe	ər	
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	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 27a	48	

SCHEDULE C Profit or Loss From Business						ОМВ	No. 1545	-0074
(Fo	rm 1040) 🛛 🛛			(Sole Proprietorship)		·	2014	1
Depa	rtment of the Treasury	Informat	ion ab	out Schedule C and its separate instructions is at www.irs.gov/s	chedulec			•
	al Revenue Service (99)	Attac	h to Fo	rm 1040, 1040NR, or 1041; partnerships generally must file Form	n 1065 .	Attaci Sequ	nment ence No.	09
Nam	e of proprietor				Social sec	urity number (S	SN)	
<u>Mi</u>	<u>chael Smal</u>	lridge						
Α	Principal business of	or profession, in	ncluding	product or service (see instructions)	B Enter	code from instru	ctions	
Wa	<u>ter Utlity</u>	Resid						
С	Business name. If n	o separate bus	siness r	name, leave blank.	D Employ	yer ID number (E	IN), (see i	nstr.)
We	<u>st Lakelan</u>			the second				
Ε	Business address (i	ncluding suite	or roon	nno.) <u>1902 Barton Park Rd 201</u>				
	City, town or post of	ffice, state, and	ZIP cc					
F	Accounting method:	(1)	Cash	(2) X Accrual (3) Other (specify)				
G	Did you "materially pa	articipate" in th	e opera	ition of this business during 2014? If "No," see instructions for limit on lo	osses	. <u>X</u>	Yes	No No
Н	If you started or acqu			C		· · ▶ _		
I I		-		vould require you to file Form(s) 1099? (see instructions)		· · · ·	Yes	No
٦ ا	If "Yes," did you or w	ill you file requi	red For	ms 1099?	<u></u>	<u></u>	Yes	No
Pa	rt I Income			· · · · · · · · · · · · · · · ·				
1				r line 1 and check the box if this income was reported to you on				
			yee" bo	\rightarrow on that form was checked $\dots \dots \dots$				
2	Returns and allowand		• • • •	• • • • • • • • • • • • • • • • • • • •	. 2			
3	Subtract line 2 from li		• • • •	•••••••••••••••••••••••••••••••••••••••	. 3			
4	Cost of goods sold (fi	,		• • • • • • • • • • • • • • • • • • • •	. 4			
5	Gross profit. Subtr				. 5			
6		-	-	asoline or fuel tax credit or refund (see instructions)	. 6			
	Gross income. Add		_	far having an an after an hear and an line 00	7			
1.000 17 1				for business use of your home only on line 30.	40			
8		••••	8	18 Office expense (see instructions)	18			
9	Car and truck expension	ses (see		19 Pension and profit-sharing plans	19			
40	instructions)	••••	9 10	20 Rent or lease (see instructions):				
10 11	Commissions and fee		10	a Vehicles, machinery, and equipment	. 20a			
11 12	Contract labor (see in Depletion		12	b Other business property	. 20b . 21			
13	Depreciation and sec		12	21 Repairs and maintenance22 Supplies (not included in Part III)	. 21			
13	expense deduction (r			22 Supplies (not included in Part III)23 Taxes and licenses				
	included in Part III) (s	ee	13	24 Travel, meals, and entertainment:	· Z J			
14	instructions) Employee benefit pro	· ·	-13		. 24a			
	(other than on line 19	0	14	b Deductible meals and	·			
15	Insurance (other than	-	15	entertainment (see instructions)	24b			
16	Interest:			25 Utilities	. 25			
	Mortgage (paid to ba	nks, etc.)	16a	26 Wages (less employment credits)	26			
	Other		16b	27 a Other expenses (from line 48)	. 27a			
17	Legal and profession		17	b Reserved for future use	. 27b			
28				siness use of home. Add lines 8 through 27a	28			
29	Tentative profit or (los			_	. 29			
30	• •			Do not report these expenses elsewhere. Attach Form 8829				
	unless using the simp							
	Simplified method	filers only: e	nter the	e total square footage of: (a) your home:				
	and (b) the part of yo	ur home used	for busi	ness: . Use the Simplified				
	Method Worksheet in	n the instructior	ns to fig	ure the amount to enter on line 30	. 30			
31	Net profit or (loss).	Subtract line	30 from	n line 29.				
	 If a profit, enter c 	on both Form	1040, 1	ine 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. 7				
	(If you checked the	box on line 1,	see ins	structions). Estates and trusts, enter on Form 1041, line 3.	31			
	• If a loss, you mu	st go to line 3	2.					
32	If you have a loss, ch	eck the box th	at desc	ribes your investment in this activity (see instructions).				
	 If you checked 32 	2a, enter the l	oss on	both Form 1040, line 12, (or Form 1040NR, line 13) and	32a 🛛	All investm	ent is at	risk.
	on Schedule SE, lin	ne 2. (If you cl	necked	the box on line 1, see the line 31 instructions). Estates and	, з2ь 🗌	Some inve	stment is	s not
	trusts, enter on For	n 1041, line 3				at risk.		
	 If you checked 32 	2b, you must	attach	Form 6198. Your loss may be limited.				

Schedul	eC(Form 1040)2014 Water Utlity Resid		Page 2
Name(s)	S	SN	
Mic	hael Smallridge		
Part I			
33	Method(s) used to		
	value closing inventory: a X Cost b Lower of cost or market c Other (attach	n explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	Yes	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	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	
	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 car or truck exp and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you 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 2014, enter the number of miles you used your vehicle	e for:	
а	Business b Commuting (see instructions) c 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 No
47 a	Do you have evidence to support your deduction?	🗌 Yes	No 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 27a	48	

SCHEDULE E

I

Supplemental Income and Loss

OMB No. 1545-0074

		(Er.	om rental real estate revelties, pertores							OMB NO.	1545-00	J/4
(FC	orm 1040)	(""	om rental real estate, royalties, partnersh Attach to Form 104		-			REMICS, etc)	20	014	L I
	rtment of the Treasury								duda a	Attachme	ent	40
-	nal Revenue Service (99) e(s) shown on return		rmation about Schedule E and its se	para	te insi	ructio	ons is at www.irs	s.gov/scned		Sequenc		13
		1 ~ : 4	an C. Nichin Crister	~					Tour soc	ial security n	umber	
			ge & Nickie Spirtos			-			<u> </u>			
			rom Rental Real Estate and Royaltie									
			Z (see instructions). If you are an indi n 2014 that would require you to file Forr					or loss from	Form 4835			
			required Forms 1099?	n(s)	10997	(see in	istructions)		L T			No
			h property (street, city, state, ZIP code)						L	Yes		No
-			Floral City FL 34436									·····
			Inverness FL 34452									
			Dunnellon FL 34434									
	b Type of Prop		2 For each rental real estate property	lister	1		Fair Renta	al De	ersonal Use	<u> </u>		
	(from list belo	-	above, report the number of fair rent	tal an	d		Days		Days		QJV	
	A 1		personal use days. Check the QJ only if you meet the requirements to			A	0		0		Π	
	в <u>1</u>		a qualified joint venture. See instruct	tions.		B	0		0		Ħ	
	: 1					С	0		0		п	
Тур	e of Property:											
1 5	Single Family Residen	ce	3 Vacation/Short-Term Rental	5	Land		7 Self-F	Rental				
<u>2</u> N	/lulti-Family Residence	е	4 Commercial	6	Roya	lties	8 Other	(describe)				
In	come:		Propertie	s:			Α	E	3	C	;	
3	Rents received .				3							
4	Royalties received	• • •	<u></u>	• •	4							
Ext	enses:											
5	Advertising	• • • •		•••	5							
6	•		ons)		6							
7	•		• • • • • • • • • • • • • • • • • • •		7							
8	Commissions	• • • •		•••	8							
9					9							
10	•		fees		10							
11			• • • • • • • • • • • • • • • • • • • •		11							
12			ks, etc. (see instructions)		12							
13			• • • • • • • • • • • • • • • • • • • •		13							
14	-		• • • • • • • • • • • • • • • • • • • •		14							
15 16	-				15							
17			• • • • • • • • • • • • • • • • • • •	•••	16 17							
18	Depreciation expens			•••	18							
19	• •	OA F		•••	19							
20	Total expenses. Add				20							
21	•		ents) and/or 4 (royalties). If	•••								
			ons to find out if you must									
	file Form 6198		· · · · · · · · · · · · · · · · · · ·		21							
22	Deductible rental rea	l estate k	oss after limitation, if any,									
	on Form 8582 (see	instruction	ons)		22							
23a	Total of all amounts r	eported of	on line 3 for all rental properties .	••			2 3a			- 19 A	935- -9	100 C
b	Total of all amounts r	eported of	on line 4 for all royalty properties .				23b					
C	Total of all amounts r	eported of	on line 12 for all properties		•••	• • •	23c					
d	Total of all amounts r	eported of	on line 18 for all properties		• • •		23d					
е		•	•••			• • •	23e			10 - C - C - C - C - C - C - C - C - C -	6 i	101-0-
24			nts shown on line 21. Do not include a	-								
25			from line 21 and rental real estate loss						25			
26			I royalty income or (loss). Combine I					ere.				
			n page 2 do not apply to you, also enter t									
	1/, or Form 1040NR	, line 18.	Otherwise, include this amount in the tot	al on	line 41	l on pa	ige 2		26			

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2014

	HEDULE E orm 1040)	(Fr	om rental real estate, ro	yalties, partners	ships, S co	rporatio		MICs, etc.)	-	OMB No. 1545	
Depa	artment of the Treasury		Attac	ch to Form 10	40, 1040N	R, or F	orm 1041.				4
Inter	nal Revenue Service (99)	Info	rmation about Sched	ule E and its s	eparate i	nstructi	ons is at www.irs.go	v/schedul	ee.	Attachment Sequence No	. 1
	e(s) shown on return								Your social	security numb	er
			<u>lge & Nickie</u>								
Pa			rom Rental Real Esta								
			Z (see instructions). If					ss from Fc	rm 4835 o	n page 2, lin	e 4
			n 2014 that would requi	re you to file Fo	nm(s) 1099	9? (see i	instructions)			Yes	No
В			required Forms 1099?							Yes 🗌	No
1	a Physical addres	ss of eac	ch property (street, city, s	state, ZIP code)						
		Elm Te	err Land O Lakes	FL 34638							
	В										
	<u> </u>		T								
1	Ib Type of Prop	-	2 For each rental rea				Fair Rental	Pers	onal Use		
	(from list belo	w)	above, report the new personal use days				Days		Days	QJ	v
	<u> </u>		only if you meet the	e requirements	to file as	Α	0		0		
	В		a qualified joint ven	ture. See instru	ictions.	В					
	<u>c</u>					C					
	be of Property:										
	Single Family Residend		3 Vacation/Short-	Term Rental	5 La	nd	7 Self-Ren	tal			
-	Multi-Family Residence)	4 Commercial			yalties	8 Other (d	escribe)		·	
	come:			Properti	es:		A	В		C	
3	Rents received .		<u></u>	<u></u>	3	3					
4	Royalties received		<u></u>		4						
Exp	penses:										
5	Advertising				5	5					
6	Auto and travel (see i	instructio	ons)		6	5					
7	Cleaning and mainter	nance	• • • • • • • • • • •		7	,					
8	Commissions		• • • • • • • • • • • •			_					
9)					
10	Legal and other profe	ssional	fees		1	0					
11	Management fees .					_					
12			ks, etc. (see instructions		1						
13			• • • • • • • • • • • •	,		_					
14			• • • • • • • • • • • •								
15	Supplies				1						
16			•••••								
17											
18			etion								
19	Other (list) H	-			19						
20	Total expenses. Add										
21			ents) and/or 4 (royalties)		· · · -	-					
			ons to find out if you mus								
	C) D		• • • • • • • • • • • • • •		2						
22			oss after limitation, if any		· · · -2						
	on Form 8582 (see		•		22						
23a	•		on line 3 for all rental pro		· · · <u>/ </u>		23a			6	11
			on line 4 for all royalty p				· · · · · 23b				
			on line 12 for all properti								
		-	on line 18 for all properti				23d		<i>3</i> .	Rock	
		-	on line 20 for all properti							in the second	100
			nts shown on line 21.				the second		24		5.11.1
					•		· · · · · · · · · · · · ·				
			from line 21 and rental						25		
£0			l royalty income or (le								
		ina 10 ~	n nada 2 da nat anni - t-	Nou alac	ethic and	int av E	ama 1010				
			n page 2 do not apply to Otherwise, include this a						26		

EEA

SCHEDULE SE	
(Form 1040)	

Self-Employment Tax

Information about Schedule SE and its separate instructions is at www.irs.gov/schedulese.

Attach to Form 1040 or Form 1040NR.

Department of the Treasury Internal Revenue Service (99) Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)

Michael Smallridge

Social security number of person with self-employment income Attachment Sequence No. 17

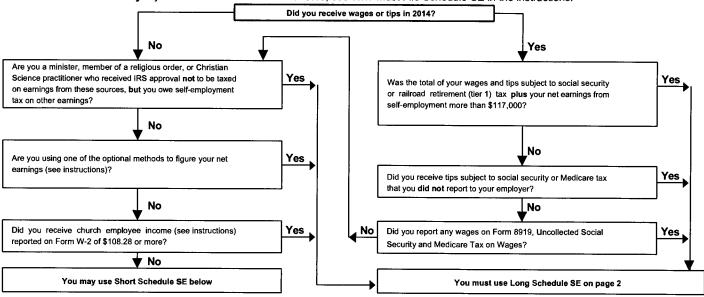
OMB No. 1545-0074

2014

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.

		<u> </u>	
1a	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 Z	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:		
	• \$117,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57,		
	or Form 1040NR, line 55		
	 More than \$117,000, multiply line 4 by 2.9% (.029). Then, add \$14,508 to the result. 		
	Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55	5	
6	Deduction for one-half of self-employment tax.		
	Multiply line 5 by 50% (.50). Enter the result here and on Form	Sec. 14	
	1040, line 27, or Form 1040NR, line 27	3	
_			and the second

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

EEA

Schedule SE (Form 1040) 2014

..... . . -

ent ce No. 21

	• • • • •	.	Child	and Depend	ent Car	re Expen	ses		OMB No. 1545-0074
Form	244 ⁻	1		۔ h to Form 1040, Fo		-			2014
Depa	rtment of the Treasu	ury		out Form 2441 and					Attachment
	al Revenue Service			www.irs.gov/	form2441.			··	Sequence No.
	.,			a				Your so	cial security number
	chael Si	maiiri	dge & Nickie	<u>Spirtos</u>	0				
Pa			Organizations Wh			'ou must co	omplete th	is part.	
			than two care providers,)				· · · ·
1	(a) Care pro name		(number, street,	(b) Address apt. no., city, state, a	nd ZIP code	e) ((ldentifying) (SSN or E		(d) Amount paid (see instructions)
			4222 S Flo			·	<u> </u>		
			Inverness,						
Fo	rt Coop	er Bapi							
	······	i							
			······	· · · ·					
					···· •••				
			Did you receive	No			ete only Part	l below	
		de	ependent care benefits				ete Part III on		+
C	tion If the ear	ــــــا ادار ده ده در د				-			
see	the instructions f	e was provid for Form 1040	led in your home, you n 0, line 60a, or Form 1040	1ay owe employmer	it taxes. If y	you do, you ca	innot file For	m 1040A.	For details,
			ild and Depender		06				
2			alifying person(s). If			ding noticens			
	mornationa			ou have more than					Qualified expenses you
	F		Qualifying person's name	1		(b) Qualifying pers		incurred	and paid in 2014 for the
	F	irst	1	Last		security nun	ber	pers	son listed in column (a)
רא	exandra		Cmp11r	daa					
AT	enalita		Smallr			_		-	
3								22	
3			nn (c) of line 2. Do not				S.		
			more persons. If you co	•			20. Å		
			•••••						
4			e. See instructions				4		
5			your spouse's eamed in						
•			ee the instructions); all				5	Į	
6			3, 4, or 5	•••••	• • • • •	• • • • • • •	6		
7			m 1040, line 38; Form					- Section	
	1040A, line 22		,				×		
8			amount shown below the	at applies to the arno	unt on line 7	7			
	If line 7	'is:		If line 7 is	5:				
		But not	Decimal		But not	Decimal			
	Over	over	amount is	Over	over	amount is			
		- 15,000	.35	\$29,000 -	•	.27			
	• · · ·	- 17,000	.34	31,000 -		.26		8	
		- 19,000	.33	33,000 -	-	.25	8		
	,	- 21,000	.32	35,000 -	-	.24			
		- 23,000 - 25,000	.31 .30	37,000 -		.23			
		- 25,000	.30	39,000 - 41,000 -	-	.22 .21			
		- 29,000	.29	41,000 - 43,000 -	-	.21			
	2.,000	,000		I +0,000 -		.20			
9	Multiply line 6 l	by the decima	al amount on line 8. If yo	u paid 2013 expense	s in 2014, s	ee	10		
	the instructions		• • • • • • • • • • •				9		
10	Tax liability lim		amount from the Credit	-				- Vienes	
	Limit Workshe	et in the instr	uctions	10			100		

11 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47 .<u>...</u>...

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

Form 2441 (2014)

11

EEA

orm 🎙	0000	Cred	it for Qualified	Retirement Say	vings Contribution	OMB No. 1545-0074
	8880				-	2014
	nt of the Treasury	b 1		1040, Form 1040A, or		Attachment
	evenue Service		mation about Form 888	ov and its instructions i	is at www.irs.gov/form8880.	Sequence No. 54
• •	shown on return					Your social security number
LCL			Nickie Spir			
			if either of the following			
				ne 22; or Form 1040NR, I	line 37 is more than \$30,000 (\$	45,000 if head of
UTIC		\$60,000 if married	••••••			
					i) was born after January 1, 19	997, (b) is claimed as a
	dependent	on someone else	e's 2014 tax return, or (c	:) was a student (see in	istructions).	
						4334
	Tee different op di			a shida asta	(a) You	(b) Your spouse
1			utions for 2014. Do not i			
~				•••••••••••	1	
			er qualified employer pla	•		
)(18)(D) plan contribution			
_	•	•		•••••	•	
					3	
			er 2011 and before the			
	(including extens	ions) of your 2014	tax return (see instructio	ns). If		
	married filing joi	ntly, include both	spouses' amounts in b	oth columns.		
	See instructions	for an exception			4	
5	Subtract line 4 fro	om line 3. If zero o	r less, enter -0		5	
6	In each column,	enter the smalle	r of line 5 or \$2,000 .		. 6	
7	Add the amount	s on line 6. If zero	o, stop; you cannot take	e this credit		. 7
8	Enter the amoun	t from Form 1040,	line 38*; Form 1040A, lin	e 22; or		
	Form 1040NR, li	ne 37			8	
9	Enter the applica	ble decimal amou	nt shown below:			
	If line 8					
		B is -		And your filing status is	 S -	
		3 is -		And your filing status is		
	Over -	B is -	Married	Head of	Single, Married filing	
	Over -	_	Married filing jointly	Head of household		
	Over -	But not over -	Married filing jointly Enter on	Head of household line 9 -	Single, Married filing separately, or Qualifying widow(er)	
	Over -	But not	Married filing jointly	Head of household line 9 - .5	Single, Married filing separately, or Qualifying widow(er) .5	
		But not over - \$18,000	Married filing jointly Enter on .5	Head of household line 9 -	Single, Married filing separately, or Qualifying widow(er)	9
	 \$18,000	But not over - \$18,000 \$19,500	Married filing jointly Enter on .5 .5	Head of household line 9 - .5 .5	Single, Married filing separately, or Qualifying widow(er) .5 .2	9
	\$18,000 \$19,500	But not over - \$18,000 \$19,500 \$27,000	Married filing jointly Enter on .5 .5 .5	Head of household I line 9 - .5 .5 .5	Single, Married filing separately, or Qualifying widow(er) .5 .2 .1	9
	\$18,000 \$19,500 \$27,000	But not over - \$18,000 \$19,500 \$27,000 \$29,250	Married filing jointly .5 .5 .5 .5 .5	Head of household line 9 - .5 .5 .5 .2	Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1	9
	\$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000	But not over - \$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000	Married filing jointly .5 .5 .5 .5 .5 .5 .5	Head of household line 9 - .5 .5 .5 .2 .1	Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1 .1 .1	9
	\$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000	But not over - \$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000 \$45,000	Married filing jointly 5 .5 .5 .5 .5 .5 .5 .5 .5 .2 .2	Head of household I line 9 - .5 .5 .5 .2 .1 .1 .1 .1 .1 .1	Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1 .1 .1 .1 .0	9
	\$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000 \$45,000	But not over - \$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000	Married filing jointly 5 .5 .5 .5 .5 .5 .5 .2 .1 .1	Head of household I line 9 - .5 .5 .5 .2 .1 .1 .1 .1 .1 .1 .1 .0	Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1 .1 .1 .0 .0 .0 .0 .0	9
	\$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000	But not over - \$18,000 \$19,500 \$29,250 \$30,000 \$36,000 \$36,000 \$39,000 \$45,000 \$60,000	Married filing jointly Enter on .5 .5 .5 .5 .5 .5 .5 .2 .1 .1 .1 .0	Head of household 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 .0	9
	\$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000 \$45,000 \$60,000	But not over - \$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$36,000 \$39,000 \$45,000 \$45,000 \$60,000 Note:	Married filing jointly Enter on .5 .5 .5 .5 .5 .5 .2 .1 .1 .1 .0	Head of household 1 line 9 - .5 .5 .5 .2 .1 .1 .1 .1 .1 .1 .0 .0 .0	Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1 .1 .1 .0 .0 .0 .0 .0 .0 .0 .0	
	\$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000 \$45,000 \$60,000 Multiply line 7 by	But not over - \$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000 \$45,000 \$45,000 \$60,000 Note: line 9	Married filing jointly Enter on .5 .5 .5 .5 .5 .5 .2 .1 .1 .1 .0	Head of household . line 9 - .5 .5 .5 .2 .1 .1 .1 .1 .1 .1 .0 .0 .0 .0	Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1 .1 .1 .0 .0 .0 .0 .0 .0 .0 .0 .0	
I	\$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000 \$45,000 \$60,000 Multiply line 7 by Limitation based	But not over - \$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000 \$45,000 \$45,000 \$60,000 Note: line 9	Married filing jointly Enter on .5 .5 .5 .5 .5 .5 .2 .1 .1 .1 .0	Head of household 1 line 9 - .5 .5 .5 .2 .1 .1 .1 .1 .1 .1 .0 .0 .0	Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1 .1 .1 .0 .0 .0 .0 .0 .0 .0 .0 .0	. 10
	\$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000 \$45,000 \$60,000 Multiply line 7 by Limitation based instructions	But not over - \$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$36,000 \$39,000 \$45,000 \$45,000 \$60,000 Note: line 9	Married filing jointly Enter on .5 .5 .5 .5 .5 .5 .2 .1 .1 .1 .0 If line 9 is zero, stop ; ye er the amount from the C	Head of household 1 line 9 - .5 .5 .5 .2 .1 .1 .1 .1 .1 .1 .0 .0 .0 .0 .0 .0 .0 .0 .0 .0 .0 .0 .0	Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1 .1 .1 .0 .0 .0 .0 .0 .0 .0 .0 .0 .0	. <u>10</u>
2	\$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000 \$45,000 \$60,000 Multiply line 7 by Limitation based instructions . Credit for quali	But not over - \$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000 \$45,000 \$45,000 \$60,000 Note: line 9 on tax liability. Ent fied retirement s	Married filing jointly Enter on .5 .5 .5 .5 .5 .5 .2 .1 .1 .1 .0 If line 9 is zero, stop ; ye er the amount from the C	Head of household 1 line 9 - .5 .5 .5 .2 .1 .1 .1 .1 .1 .1 .0 .0 .0 .0 .0 .0 .0 .0 .0 .0 .0 .0 .0	Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1 .1 .1 .0 .0 .0 .0 .0 .0 .0 .0 .0 .0	. <u>10</u>

*See Pub. 590-A 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 (2014)

Form	4562	Depreciation and Amortization		OMB No. 1545-0172
		(Including Information on Listed Property) ► Attach to your tax return.		2014
•	nent of the Treasury Revenue Service (99)	 Information about Form 4562 and its separate instructions is at www.irs.gov/form456 	62	Attachment Sequence No. 179
-) shown on return	Business or activity to which this form relates	<u></u>	Identifying number
Mic	hael Smal	lridge & Nickie Spir Section 179 Summary		
Par		To Expense Certain Property Under Section 179		
	Note: If y	ou have any listed property, complete Part V before you complete Part I.		
1	Maximum amount (see instructions)	1	
2	Total cost of section	n 179 property placed in service (see instructions)	2	
3	Threshold cost of se	ection 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitati	on. Subtract line 3 from line 2. If zero or less, enter -0	4	
5	Dollar limitation for t	tax year. Subtract line 4 from line 1. If zero or less, enter -0 If married filing		
	separately, see inst	ructions	5	1
		(a) Description of property (b) Cost (business use only) (c) Elected cost		
_	Listed successful Est			
7		er the amount from line 29	8	The second s
8 9		f section 179 property. Add amounts in column (c), lines 6 and 7	<u> </u>	
9 10		wed deduction from line 13 of your 2013 Form 4562	- - 10	
11	•	nitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12		se deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13		wed deduction to 2015. Add lines 9 and 10, less line 12		1 1 1
		or Part III below for listed property. Instead, use Part V.		
Par		Depreciation Allowance and Other Depreciation (Do not include listed pro	perty.	(See instructions.)
14		n allowance for qualified property (other than listed property) placed in service		
	during the tax year		14	
15	Property subject to	section 168(f)(1) election	15	
16	Other depreciation	(including ACRS)	16	
Par	t III MACRS	S Depreciation (Do not include listed property.) (See instructions.)		
±		Section A		
17	MACRS deductions	s for assets placed in service in tax years beginning before 2014	17	
18	If you are electing to	o group any assets placed in service during the tax year into one or more general	1. 20	
	asset accounts, che			
	Sec	ction B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation (b) Month and year (c) Basis for depreciation	Syste	m
	(a) Classification of p		od	(g) Depreciation deduction
19 a	3-year property			
b	5-year property			
C	7-year property			
d	10-year property			
<u>e</u>	15-year property			
	20-year property			
 	25-year property			
h	Residential rental			
	property Nonresidential real			
•	property			
	<u></u>	tion C - Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciatio	n Svs	tem
20 a	Class life			
b	12-year			
	40-year			
Par		ary (See instructions.)		
21		ter amount from line 28	21	
22	Total. Add amount	ts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter		
	here and on the app	propriate lines of your return. Partnerships and S corporations - see instructions	22	
23	For assets shown a	bove and placed in service during the current year, enter the	W.O.	
		attributable to section 263A costs	1. 19	
For Pa	aperwork Reductio	on Act Notice, see separate instructions.		Form 4562 (2014)

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For	m 4562	Deprec	iation and A	Amorti	zation		OMB No. 1545-0172
		(Including I	nformation on		Property)		2014
	rtment of the Treasury		Attach to your ta				Attachment
	al Revenue Service (99) e(s) shown on return	Information about Form 4562			at www.irs.go		Sequence No. 179
	••	lridge & Nickie S		-		•	Identifying number
		To Expense Certain Prop			<u> </u>		
		u have any listed property, complete					1
1	Maximum amount (ste Fait v before you	complete P		1	
2		179 property placed in service (see	instructions)		•••••	2	-
3		ction 179 property before reduction i		ctions)		3	
4		n. Subtract line 3 from line 2. If zero			••••••	4	
5		x year. Subtract line 4 from line 1. If		. If married fi	lina		
	separately, see insti	e	<u></u> .		-	5	
6		a) Description of property		ousiness use on		ected cost	2.4
7	Listed property. Ente	r the amount from line 29			7		
8	Total elected cost of	section 179 property. Add amounts	in column (c), lines 6 a	ind 7		8	
9		. Enter the smaller of line 5 or line				9	_
10	Carryover of disallow	ed deduction from line 13 of your 20	13 Form 4562 .			10	
11		tation. Enter the smaller of business		zero) or line	5 (see ins	tructions) 11	
12		deduction. Add lines 9 and 10, but (12	-
13		ed deduction to 2015. Add lines 9 a		▶ .	13		an a
Note		r Part III below for listed property.		_			
Pa	rt II Special	Depreciation Allowance ar	nd Other Depred	ciation (I	Do not include	listed property	.) (See instructions.)
14	Special depreciation	allowance for qualified property (oth	er than listed property)	placed in se	ervice		
	during the tax year (-	••••••••	• • • • •		14	
15		ection 168(f)(1) election	• • • • • • • • • • •	• • • • • •	•••••	15	
16	Other depreciation (i		<u></u>	<u>•••</u>	<u></u>	16	
Pa	rt III MACRS	Depreciation (Do not includ	le listed property.) (S	ee instructio	ons.)		
47	MAODO de dest		Section A				
17		or assets placed in service in tax yea			• • • • • • •	17	
18		proup any assets placed in service d			-		
	asset accounts, cheo		<u></u>				
		on B - Assets Placed in Service (b) Month and year (c)		ar Using the	General Depr	eciation Syst	em
	(a) Classification of pr	perty placed in (bi	usiness/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<u>19 a</u>	3-year property						
b	5-year property	· · · · · · · · · · · · · · · ·					
C	7-year property	is it is a second se					
d	10-year property						
e	15-year property	×					
f	20-year property						
<u>g</u>	25-year property						
h	Residential rental						
	property						
i	Nonresidential real	· · · · · · · · · · · · · · · · · · ·					
	property						
20 a	Class life	n C - Assets Placed in Service D	uring 2014 Tax Year	Using the <i>i</i>	Alternative Dep	preciation Sys	stem
<u>200</u> b	12-year						
C	40-year						
Pa		(See instructions.)					
21	Listed property. Ente		m				
22		from line 12, lines 14 through 17, I	••••••••••••••••••••••••••••••••••••••	•••••		21	
		priate lines of your return. Partnersh				1	
23		ve and placed in service during the				22	
		ributable to section 263A costs			2	1. e	
For P		Act Notice, see separate instruct	<u></u> tions.	· · · Z		273	Form 4562 (2014)

For	<u>m4562(2014) Michael Sm</u>	aliri	<u>age & Ni</u>	<u>скіе Spi</u>	<u>rtos</u>						Page 2
P	art V Listed Property (Inclue				, certai	n aircraft	, certain	compute	ers, and pro	perty	
	used for entertainment, re			,							
	Note: For any vehicle for wh						ise expens	se, compl	ete only 24a	a,	
	24b, columns (a) through (c) o								11. A		
24	Section A - Depreciation and Oth			See the Instruct					the second s	57.54	TT. .
248	Do you have evidence to support the business/i	(c)	e claimed?		L No	240 11	Yes," is the	e evidenc	e written?		
-	(a) (b)	Business/	(d)	(e) Basis for depre	eciation	_ (f)	(9)		(h)	(i	
	Venicies Insti I in service I	vestment use ercentage	Cost or other basis	(business/inve use onl	stment	Recovery period	Method Conventi		epreciation deduction	Elected se co:	
25	Special depreciation allowance for qual		monerty placed in		3)	L	I				
	the tax year and used more than 50% in			•				25		Sec. 1	
26	Property used more than 50% in a gual		· · · · ·		•	<u></u>	••••			landa di Siraha G	
27	Property used 50% or less in a qualified	d business u	use:	-							
										210	
28	Add amounts in column (h), lines 25 thr	rough 27. E	nter here and on	line 21, page 1	•			28		i fisian	
29	Add amounts in column (i), line 26. Enter			-					29		
		S	Section B - Infor	mation on Use	of Vehic	cles					
Cor	mplete this section for vehicles used by a	a sole propri	etor, partner, or c	other "more than	5% own	er," or relat	ted person	. If you pro	ovided vehicle	es	
	your employees, first answer the question										
			(a)	(b)		c)	(d)		(e)	(f)
30	Total business/investment miles driven	during	Vehicle 1	Vehicle 2	Vehic	de 3	Vehicle 4		Vehicle 5	Vehic	le 6
	the year (do not include commuting r	miles) .									
31	Total commuting miles driven during the	e year									
32	Total other personal (noncommuting)										
	miles driven										
33	Total miles driven during the year. Add										
	lines 30 through 32]									
34	Was the vehicle available for personal	L	Yes No	Yes No	Yes	No	Yes I	No Ye	s No	Yes	No
	use during off-duty hours?										
35	Was the vehicle used primarily by a mo	re									
	than 5% owner or related person?										
36	Is another vehicle available for personal										
			or Employers W								
	swer these questions to determine if yo			mpleting Sectior	n B for v	ehicles us	ed by emp	oloyees w	ho are not		
	re than 5% owners or related persons (se			·····						r	
37	Do you maintain a written policy stateme	ent that pro	hibits all persona	l use of vehicles,	including	g commutii	ng, by			Yes	No
	your employees?		• • • • • • • •	• • • • • • •	• • • •	• • • • •		• • • • •	• • • • •		
38	Do you maintain a written policy stateme		-		•						
~~	employees? See the instructions for veh			ers, directors, or	1% or m	nore owner	rs	• • • • •	• • • • • •		
	Do you treat all use of vehicles by emplo			• • • • • • •	••••	• • • • •	• • • • •	••••			
40				formation from y	our empl	oyees abo	out the				
	use of the vehicles, and retain the inform			• • • • • • •	••••	•••••	• • • • •	••••			
41	Do you meet the requirements concerni					· · · · · · · · · · · · · · · · · · ·	••	• • • • •			X 4 35 7 2 38
Б	Note: If your answer to 37, 38, 39, 40 art VI Amortization), or 41 is "	Yes," do not con	nplete Section B	for the	covered v	ehicles.				24 -
	art VI Amortization										
	(a)	(b)		(c)		(d)	Ar	(e) nortization		(f)	
	Description of costs	Date amorti begin		mortizable amount	1	Code section	on F	period or	Amortizati	on for this y	ear
42					[pe	ercentage	<u> </u>		
42	Amortization of costs that begins during	your 2014	Lax year (see insi	ructions):			· · · ·				
	Amortization of costs that hogan before	VOU: 2044						40			
	Amortization of costs that began before	-	-	••••••••••••••••••••••••••••••••••••••	••••	• • • • •	••••	43			
	Total. Add amounts in column (f). See		Sucha IOI WHEFE	to report			<u></u>	44			

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Form 4562 (2014)

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Form	4562			ciation and A g Information on	Listed P			OMB No. 1545-0172	
	ment of the Treasury			Attach to your tag				Attachment	_
	Revenue Service (99)	Information	about Form 45	62 and its separate inst		at www.irs.gov th this form relates	//form4562.	Sequence No. 17	<u>}</u>
,		Inidae	Nickio					Identifying number	
Par	thael Smal			operty Under Secti	EDULE	<u>C - Z</u>			
l ai	177700			plete Part V before you					
1	Maximum amount (ipiete Part v beiore you	complete Pa	ITL I.	1		
2	Total cost of section	,		ee instructions)	•••••	• • • • • • •	2	~	
3			•	on in limitation (see instruc	tions)	• • • • • • • •	3	_	
4				ero or less, enter -0-	10113/	• • • • • • • •	4	-	
5				l. If zero or less, enter -0	f married filir	••••••	•••• –	-	
•	separately, see inst					'9	5		
6	<u></u>	(a) Description of p			isiness use only	(c) Ele	cted cost		

7	Listed property. Ent	er the amount fro	om line 29 .		7	,			
8	Total elected cost o	f section 179 pro	perty. Add amour	nts in column (c), lines 6 ar	nd 7 .		8		986524
9	Tentative deduction	n. Enter the sm	aller of line 5 or	line 8			9		
10	Carryover of disallo	wed deduction fr	om line 13 of you	2013 Form 4562 .			10		
11				ess income (not less than	zero) or line :	5 (see inst	tructions) 11	-	
12				out do not enter more than	-		12		
13	Carryover of disallo	wed deduction to	2015. Add lines	9 and 10, less line 12	▶ 1:	3			
Note:	Do not use Part II	or Part III below	v for listed proper	rty. Instead, use Part V.					<u></u>
Par	t II Special	Depreciatio	n Allowance	and Other Deprec	iation (D	o not include l	isted property.	(See instructions.)	
14	Special depreciation	n allowance for q	ualified property (other than listed property)	placed in ser	vice			
	during the tax year ((see instructions))				14		
	Property subject to a	,,,,,					15		
	Other depreciation (<u> </u>			16		
Par		6 Depreciati	on (Do not inc	clude listed property.) (Se	e instruction	าร.)			
				Section A					_
				years beginning before 20		••••	17		100 C
18 	asset accounts, che	ckhere		ce during the tax year into		<u></u> ≯			
	Sec	tion B - Assets		ce During 2014 Tax Yea	r Using the	General Depre	eciation Syste	m	
	(a) Classification of p	property	(b) Month and year placed in service	 (c) Basis for depreciation (business/investment use only-see instructions) 	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction	
<u>19 a</u>	3-year property								
b	5-year property								
C	7-year property								
	10-year property								
	15-year property	<i></i>							
	20-year property		18 C						
	25-year property								
	Residential rental								
	property								
	Nonresidential real								
	property	ion C. Associa	[
20 a	Class life	ion c - Assets		e During 2014 Tax Year	Using the A	liternative De	preclation Sys	tem	
	12-year	· · · ·							
	12-year 40-year								
Par	110 Mar 10	ITY (See instruc	I						
	Listed property. Ent					-1	21		
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				erships and S corporations			22		
				the current year, enter the			••• • • • •	17 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
	portion of the basis a				23		1. S		
	perwork Reductio			ructions	4.0			Farm 4502 (004	

For Paperwork Reduction Act Notice, see separate instructions.

For	m 4562	Depre	eciation and	Amorti	zation		OMB No. 1545-0172
		(Includin	g Information or		Property)		2014
	artment of the Treasury		Attach to your t				Attachment
	nal Revenue Service (99) e(s) shown on return	Information about Form 4			at www.irs.go ch this form relates		Sequence No. 179
		lridge & Nickie		•		•	Identifying number
	art I Election	To Expense Certain Pi	operty Under Soc	HEDULE	<u> </u>		
تمتنا		ou have any listed property, cor			art I		
1	Maximum amount (ipiete i un v beiere yee		<u>art I.</u>		
2	Total cost of section	179 property placed in service (s	see instructions)				
3		ction 179 property before reducti		ctions)			
4	Reduction in limitation	on. Subtract line 3 from line 2. If z	ero or less, enter -0-			4	
5		ax year. Subtract line 4 from line	1. If zero or less, enter -0-	. If married fili	ing		
	separately, see instr	uctions	<u></u>	<u></u>	<u></u>	5	
6		a) Description of property	(b) Cost (b	ousiness use onl	y) (c) Ek	ected cost	1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 -
7	Listed property Ent	the amount from line 00					
8		er the amount from line 29 . section 179 property. Add amou	••••••••••••••••••••••••••••••••••••••		7		Same barren ar Same
9		. Enter the smaller of line 5 or		and / .	•••••	8	
10		red deduction from line 13 of you		• • • • • •	•••••	9	
11	Business income lim	itation. Enter the smaller of busir	ess income (not less that	····	••••••••••••••••••••••••••••••••••••••	· · · 10	
12	Section 179 expense	e deduction. Add lines 9 and 10,	but do not enter more that	line 11	o (see ins	tructions) 1	
<u>1</u> 3	Carryover of disallov	ved deduction to 2015. Add lines	9 and 10, less line 12		3	· · · [14	a an
Note	: Do not use Part II	or Part III below for listed prope	rty. Instead, use Part V.			- 14 <u>-</u> - 14 <u>-</u>	
	rt II Special	Depreciation Allowance	and Other Depred	ciation (D	o not include	listed propert	y.) (See instructions.)
14	Special depreciation	allowance for qualified property (other than listed property) placed in se	rvice	j	
	during the tax year (s	•				14	
15		ection 168(f)(1) election	••••••	• • • • • •	• • • • • • •	15	5
16 Da	Other depreciation (i		<u> </u>	<u> </u>	<u></u>	16	
a a	MACKS	Depreciation (Do not inc		ee instructio	ns.)		
17	MACRS deductions	or assets placed in service in tax	Section A	014			
18		group any assets placed in service				17	- Martin and Carl
	asset accounts, chec	l han			-		
	Sect	ion B - Assets Placed in Servi				eciation Svs	tem
		(b) Month and year	(c) Basis for depreciation	(d) Recovery			
	(a) Classification of pr	operty placed in service	(business/investment use only-see instructions)	period	(e) Convention	(f) Method	(g) Depreciation deduction
<u>19 a</u>	3-year property						
b	5-year property						
<u> </u>	7-year property						
d	10-year property						
<u>e</u>	15-year property						
fg	20-year property 25-year property	2 @ @ *					
	Residential rental						
	property						
i	Nonresidential real						
	property						
	Sectio	on C - Assets Placed in Servic	e During 2014 Tax Year	Using the A	Iternative Den	reciation Sv	stem
<u>20 a</u>	Class life					rectation by	Stem
b	12-year						
	40-year						
		y (See instructions.)					
21	Listed property. Ente		• • • • • • • • • • • • •	•••••	•••••	21	
22	iotal. Add amounts	from line 12, lines 14 through 1	7, lines 19 and 20 in col	umn (g), and	l line 21. Enter		
7 2	nere and on the appro	priate lines of your return. Partne	erships and S corporations	s - see instruc	tions	22	
23		ove and placed in service during t ributable to section 263A costs				17. A. A.	
For P		Act Notice, see separate inst	<u></u>	23			Form 4562 (2014)
		,,,pulute illou					

	t V Listed F	Property (Inc	lude auton	nobiles, certai	n other vehicles		aft, certain	computer	s, and pro	operty	Pag
	Note: For	any vehicle for v	vhich you a	re using the sta	, ndard mileage rat	e or deducting	lease exper	nse, comple	ete only 24	a,	
Form 4562 (2014) Michael Smallridge & Nickie Spirtos Page 2 Part VJ Listed Property (Include automobiles, certain other vehicles, certain interraft, certain computers, and property used for entertainment, recreation, or anussement.) Note: For any vehicle for which you are using the standard mileage rate or deducing lease expense, complete only 24a, 24b, columns (a) humpi (b) of Section A, and of Section C if applicable. 24a. Dogue have extence to support the tubument/memory use damest? U Yes INo 24b If Yes," is the evidence written? U yes INO 25 Special depreciation and Other Information (Caution: See the instructions) 20 1000 models. 100 models. 25 Special depreciation allowance for qualified lated property placed in service during the tax year and used more than 50% in a qualified business use: 23 24 Property used 50% or less in a qualified business use: 27 Property used 50% or less in a qualified business use: 24 24 24 24 28 Add amounts in column (h), line 25: through 27. Enter here and on line 21, page 1 28 28 24 24 29 Section B - Information on Use of Vehicles 29 24 24 24 29 Add amounts in column (h), line 25: through 27. Enter here and on line 21, page 1 28 28 24 24 24											
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	e of property (list	Date placed	investment use		sis Basis for depre (business/inve	stment Recover	ery Metho	od/ De	preciation	Elected sec	
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					(see instructions)	••••		25			
	loperty used more	than 50 /6 in a qu	amed busin	ess use							
27 Pr	roperty used 50% o	or less in a qualifi	ed business	use:							
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29 AU	u amounts in colu	mn (i), iine 26. Er					••••	• • • • • • •	29		
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Department of the Teaching Attach to your last ratur, Attach to your last ratur, Immation about Form (452 and its separate instructions is at www.ins.gov/form/452. Attach to your last ratur, Machine and last ratur,	Forr	orm 4562 Depreciation and Amortization (Including Information on Listed Property)								OMB No. 1545-0172		
Utener Letwork Server (b) Information about Perm 4522 and its separate instructions is at www.ins.gov/morm.4522. Sequence Number 179 (Section 70 Expense) Instruction of the server is the mathematical set of the section of the section 70 Permets (and the section 170 Permets) (and the section 18 Part 1. Image: Section 170 Permets) (and the section 18 Part 1. Image: Section 170 Permets) (and the section 18 Part 1. Image: Section 170 Permets) (and the section 18 Part 1. Image: Section 170 Permets) (and the section 18 Part 1. Image: Section 170 Permets) (and the section 18 Part 1. Image: Section 170 Permets) (and the section 18 Part 1. Image: Section 170 Permets) (and the section 18 Part 1. Image: Section 170 Permets) (and the section 18 Part 1. Image: Section 170 Permets) (and the section 18 Part 1. Image: Section 170 Permets) (and the section 18 Part 1. Image: Section 170 Permets) (and the section 18 Part 1. Image: Section 170 Permets) (and the section 18 Part 1. Image: Section 170 Permets) (and the section 18 Part 1. Image: Section 170 Permets) (and the sectio	Dana	Attack to your fair and im-									•	
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Part 1 Election To Expense Certain Property Under Section 173 Note: If you have any listed property, complete Part 1. 1 Mearinem around (soci instructions) 2 Trail and is instructions) 3 Threathold cost of section 179 property before reduction in imitation (see instructions) 4 Reduction in imitation. Subtract line 3 from the 2. If zaro or lines, enter -0. 5 (a) Dotain imitation for tax yes: Subtract line 4 from the 2. If zaro or lines, enter -0. 7 Listed property, Enter the annualt from line 23 8 Total election of any property. Add annuurs in column (c), lines 6 and 7 9 Total election of main 147 or groperty. Add annuurs in column (c), lines 6 and 7 9 Total election of real-lined doution from line 23 7 10 Carryore of disallowed doution from line 13 of your 2013 Form As52 10 11 Section 176 or part II below for listed property, lotate and to listes and rule as and 10, less than zero) or line 5 (as neuroid) 12 Section 176 or sects placed any endoution from line 13 of your 2013 Form As52 13 13 Carryore of deallowed doution from line 13 of your 2013 Form As52 13 14 Section 176 or part II below for listed property (lotter than listed property) (loce instructors).	Name	e(s) shown on return						10111450	12.			
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Note: If you have any listed property, complete Part V before you complete Part I. 1 Maxima mouni (see instructions) 1 2 Total cost of section 179 property before reduction in limitation (see instructors) 3 3 Threshold cost of section 179 property before reduction in limitation (see instructors) 4 4 Dotal initiation. Subtact the 4 from line 1. If zero of less, enter -0. If married fing separately, use instructors 4 5 0.01 initiation. Subtact the 4 from line 1. If zero of less, enter -0. If married fing separately, use instructors 5 6 (d) Deception of property. Add amounts in column (c), lines 6 and 7 5 7 Total elected cost of deciden 179 property. Add amounts in column (c), lines 6 and 7 5 9 Total elected cost of reaction 179 property. Add amounts in column (c), lines 6 and 7 5 10 Carryover of disallowed deduction for the smaller of line 3 or line 8 or line 8 10 11 Section 72 13 12 12 Section 120 separate deduction to 2015 Add lines 9 and 10, less than 220 or line 4562 10 13 Carryover of disallowed deduction to 2015 Add lines 9 and 10, less than 220 or line 4562 11 14 Special depreciation (anothand yeery), lesse and yeer anothan 12 13<												
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	For P								1995	Form 4562	(2014)	

Form	4562	OMB No. 1545-0172							
_		(Including Information on Listed Property) ► Attach to your tax return.	2014						
•	tment of the Treasury al Revenue Service (99)	Attachment Sequence No. 179							
Name	s) shown on return	Information about Form 4562 and its separate instructions is at www.irs.gov/form4562. Business or activity to which this form relates	Identifying number						
Mi		lridge & Nickie Spir SCHEDULE E - 1							
Part I Election To Expense Certain Property Under Section 179									
		ou have any listed property, complete Part V before you complete Part I.							
1	Maximum amount (,	_						
2		179 property placed in service (see instructions) 2	_						
3		ection 179 property before reduction in limitation (see instructions)							
4 5		on. Subtract line 3 from line 2. If zero or less, enter -0-	-						
5	separately, see inst	ax year. Subtract line 4 from line 1. If zero or less, enter -0 If married filing							
6	separatery, see insu		11.9						
		(a) Description of property (b) Cost (business use only) (c) Elected cost							
7	Listed property. Ent	er the amount from line 29							
8	Total elected cost o	f section 179 property. Add amounts in column (c), lines 6 and 7							
9		n. Enter the smaller of line 5 or line 8							
10	Carryover of disallo	wed deduction from line 13 of your 2013 Form 4562	-						
11	Business income lin	nitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)							
12		e deduction. Add lines 9 and 10, but do not enter more than line 11 12							
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		or Part III below for listed property. Instead, use Part V.							
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	asset accounts, che								
	Sec	tion B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation Syst	em						
	(a) Classification of p	roperty (b) Month and year (c) Basis for depreciation (business/investment use only-see instructions) (d) Recovery period (e) Convention (f) Method	(g) Depreciation deduction						
<u>19 a</u>	3-year property								
b	5-year property								
<u>د</u>	7-year property								
d e	10-year property 15-year property								
f	20-year property								
 g	25-year property								
 h	Residential rental								
	property								
i	Nonresidential real								
	property								
	Secti	on C - Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation Sys	stem						
<u>20 a</u>	Class life								
b	12-year								
	40-year								
Par		ry (See instructions.)							
21 22		er amount from line 28							
22		s from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter							
23		ropriate lines of your return. Partnerships and S corporations - see instructions 22							
20		bove and placed in service during the current year, enter the attributable to section 263A costs							
For Pa		n Act Notice, see separate instructions.	Form 4562 (2014)						

