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## 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-WO MMISSION

## 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 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 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 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 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

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

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## 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 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>

Jun Jans Curden

MARTIN S. FRIEDMAN 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.

<b>1040</b>		nent of the Treasury - Internal Revenue, Individual Incom		<sup>9)</sup> 20'	14	OMB No. 1545-0074		oo Oply Do pot write		
		14, or other tax year beginning		, 2014, endi		, 20	1 113 0	se Only-Do not write See separate i		space.
Your first name and		,	Last name	, 2011, 010	.9	, 20		Your social secu		
Michael	-		Smallrid	qe						
lf a joint return, spo	use's first na	ame and initial	Last name					Spouse's social	security number	r
<u>Nickie</u>			Spirtos							
Home address (nun		,				Apt	. no.		e the SSN(s)	
<u>9539 Sc</u>								and on l	ine 6c are con	rect.
		and ZIP code. If you have a foreign a		paces below (see				1	Election Campa	
Inverne Foreign country nam			FL	rovince/state/cour		450 Foreign postal		Check here if you, jointly, want \$3 to	go to this fund. C	Checking
			l sisign p		,	r oreign postar	.006	a box below will no refund.		
1	Single	)	I	4	Head o	f household (with qualifyir	a perso	n). (See instructions		Spouse
Filing 2	X Marrie	ed filing jointly (even if only one	e had income)		the qua	lifying person is a child be name here.				
Status Check only one 3		I filing separately. Enter spouse's SS		►						
box.	and full	name here. 🕨		5	Qualif	ying widow(er) with a	lepend	ent child		
Exemptions	6a	X Yourself. If someone c	an claim you as a	dependent, <b>d</b> e	o not ch	neck box 6a	• • •	•••• }	Boxes checke	
-xomptiono	b	X Spouse	<u></u>	<u></u>	• • •			<u> </u>	on 6a and 6b No. of childrer	n <u>∠</u>
	С	Dependents:		(2) Depende social security r		(3) Dependent's relationship to you	6	<ol> <li>Chk If child under age 17 qualifying or child tax credit (see instructions)</li> </ol>	on 6c who: lived with y	/ou 1
	(1) First na								<ul> <li>did not live you due to div</li> </ul>	with
If more than four	Alexan	dra Smallr	idge			Daughter			or separation (see instructio	
dependents, see								── ┝╡────	Dependents or	•
instructions and check here								<u> </u>	not entered ab Add numbers	
_	d	Total number of exemptions	daimed				l	<u>L</u>	on lines above	. 3
Income	7	Wages, salaries, tips, etc. A						7		
Income	8a	Taxable interest. Attach S	chedule B if require	ed		<u></u>		8a		
Attach Form(s)	b	Tax-exempt interest. Do n	ot include on line	8a	[8	Bb				
W-2 here. Also	9a	Ordinary dividends. Attach	Schedule B if requin	ed	• • • •	• <u>• • • • • • • • •</u>	•••	9a		
attach Forms	b					)b				
W-2G and 1099-R if tax	10	Taxable refunds, credits, or					•••	10		
was withheld.	11 12	Alimony received Business income or (loss).				• • • • • • • • • •	•••	· · <u>11</u>		
	13	Capital gain or (loss). Attach				erk here	· · · ·			
If you did not	14	Other gains or (losses). Atta	ach Come 1707				۲ L	1 <u>3</u> 14		
get a W-2, see instructions.	15a	IRA distributions	1 (			Taxable amount	••••	15b		
	16a	Pensions and annuities .	. 16a			Taxable amount		16b		
	17	Rental real estate, royalties,	partnerships, S cor	porations, trust	s, etc. /	Attach Schedule E		17		
	18	Farm income or (loss). Atta	ch Schedule F					18		
	19	Unemployment compensation	1		<u> </u>	••••		· · · · · · · · · · · · · · · · · · ·		
	20a	Social security benefits .	. 20a		b	Taxable amount	•••			
	21 22	Other income		7.4				21		
	22	Combine the amounts in the fa Educator expenses	ir right column for line			23		▶ <u>22</u>		
Adjusted	24	Certain business expenses of i			•••					
Gross		fee-basis government officials.	•	-	2	4				
Income	25	Health savings account ded	uction. Attach Form	8889		25				
	26	Moving expenses. Attach Fe	orm 3903		🛛	26		1.4		
	27	Deductible part of self-emplo	oyment tax. Attach S	Schedule SE	. 2	27				
	28	Self-employed SEP, SIMPLI		ns		28		12.75		
	29	Self-employed health insura		•••••		9				
	30 21-	Penalty on early withdrawal	-	••••		80		See 2		
	31a 32	Alimony paid <b>b</b> Recipient's IRA deduction			_	<u>1a</u> 2				
	33	Student loan interest deduct				3				
	34	Tuition and fees. Attach For				4				
	35	Domestic production activitie				85				
	36				••••••			36		
	37	Subtract line 36 from line 2	2. This is your <b>adi</b> i	usted gross i	ncome			▶ 37		

Form 1040 (2014)	<u>) Mic</u>	chael Smallridge & Nickie Spirtos		Page 2
Tax and	38	Amount from line 37 (adjusted gross income)	38	
Credits	39a	Check <b>f</b> You were born before January 2, 1950, Blind. <b>} Total boxes</b>		
Oreans		if: Spouse was born before January 2, 1950, Blind. J checked > 39a		
Standard	Ъ	If your spouse itemizes on a separate return or you were a dual-status alien, check here		
Deduction	_40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
for -	41	Subtract line 40 from line 38	41	
<ul> <li>People who check any</li> </ul>	42	Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions	42	
box on line	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	43	
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	45	
dependent, see	46	Excess advance premium tax credit repayment. Attach Form 8962	46	
instructions.	47	Add lines 44, 45, and 46	47	
All others:	48	Foreign tax credit. Attach Form 1116 if required		
Single or Married filing	49	Credit for child and dependent care expenses. Attach Form 2441 49		<b>X</b>
separately, \$6,200	50	Education credits from Form 8863, line 19		
Married filing	51	Retirement savings contributions credit. Attach Form 8880 51		
jointly or Qualifying	52	Child tax credit. Attach Schedule 8812, if required 52		
widow(er),	53	Residential energy credit. Attach Form 5695 53		
\$12,400	54	Other credits from Form: a 3800 b 8801 c 54		
Head of household,	55	Add lines 48 through 54. These are your total credits		
\$9,100	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	. 🕨 🕇 56	
	57	Self-employment tax. Attach Schedule SE		-
Other	58	Unreported social security and Medicare tax from Form: <b>a</b> 4137 <b>b</b> 8919	58	
Taxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
	60 a	Household employment taxes from Schedule H	60a	
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
	61	Health care: individual responsibility (see instructions) Full-year coverage	61	
	62	Taxes from: a Form 8959 b Form 8960 c Instructions; enter code(s)	62	
	63	Add lines 56 through 62. This is your total tax		-
Payments	64	Federal income tax withheld from Forms W-2 and 1099 64	м.	
	65	2014 estimated tax payments and amount applied from 2013 return 65		
If you have a	66a	Earned income credit (EIC)	1.43	
child, attach	b	Nontaxable combat pay election 66b		
Schedule EIC.	67	Additional child tax credit. Attach Schedule 8812 67		
	68	American opportunity credit from Form 8863, line 8 68		
	69	Net premium tax credit. Attach Form 8962		
	70	Amount paid with request for extension to file		
	71	Excess social security and tier 1 RRTA tax withheld		
	72	Credit for federal tax on fuels. Attach Form 4136 72	4.	
	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	id 75	
	76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here	76a	1
Direct deposit?	Ь	Routing number	gs 🚺	
See	b d	Account number		
manucciona.	77	Amount of line 75 you want applied to your 2015 estimated tax 77		
Amount	78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	s 🕨 🛛 78	
You Owe	79	Estimated tax penalty (see instructions)	1942	
Third Party	Do yo	ou want to allow another person to discuss this return with the IRS (see instructions)? Phose to allow another person to discuss this return with the IRS (see instructions)? Phose 352-344-8300 Personal no. 9 352-344-8300 Personal no. 9 352-344-8300 Personal no. 9 10 10 10 10 10 10 10 10 10 10 10 10 10	Yes. Co	omplete below.
Designee	Design name			
Sign		penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the e true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer		
Here	Your s	ignature Date Your occupation		Daytime phone number
Joint return? See		05-12-2015Self		352-302-7406
instructions.	•	e's signature. If a joint return, both must sign. Date Spouse's occupation		Identity Protection PIN (see inst.
Keep a copy for your records.	122	271 05-12-2015Legal		
	•		Check	if PTIN
Paid			self-employed	
Preparer	Print/T	ype preparer's name Robert J Eldredge EA		
Use Only	Firm's		Firm's EIN	20-0560803
Joe Only	Firm's	address 🕨 3580 E Gulf To Lake Hwy		
		Inverness, FL 34453	Phone no	352-344-8300

	HEDULE C rm 1040)			Profit or Loss (Sole Prop					OMB No. 154	
Depa	rtment of the Treasury al Revenue Service (99)			Schedule C and its separ	ate	instructions is at www.irs.gov/ erships generally must file For			201 Attachment Sequence No.	
	ne of proprietor	, , , , , , , , , , , , , , , , , , , ,				eren pe generally maet me i er			ty number (SSN)	
	chael Smal	lridge							<b>,</b>	
A			ncludina pro	oduct or service (see instruct	tions	3)	T	Enter cod	le from instructions	_
Co	nsulting		loidenig pro			~)			31390	
c	Business name. If n	no separate bu	siness name	e. leave blank.					ID number (EIN), (see	instr.)
				-,			-			
Е	Business address (i	including suite	or room no.	.) ▶ 9539 Sout	ho	ate Dr				
	City, town or post of	ffice, state, and	IZIP code	Inverness					···	
F	Accounting method:			(2) Accrual (3	)	Other (specify)				
G	Did you "materially pa	articipate" in th	e operation			"No," see instructions for limit on	loss	es	. X Yes	No
Н	If you started or acqu									
L	Did you make any pa	ayments in 201	4 that would	d require you to file Form(s)	109	9? (see instructions)			TYes	
J	If "Yes," did you or w	ill you file requi	ired Forms <sup>2</sup>	1099?		<u>.</u>			<b>Yes</b>	
Pa	Income									
1	Gross receipts or sal	es. See instruc	tions for line	e 1 and check the box if this	inco	ome was reported to you on				
	Form W-2 and the "S	Statutory emplo	yee" box or	n that form was checked				1		
2	Returns and allowand	ces					••	2		
3	Subtract line 2 from li	ine 1					•••	3		
4	Cost of goods sold (fi	rom line 42)			•••		•••	4		
5	Gross profit. Subtra						••	5		
6	Other income, includ	ing federal and	-	line or fuel tax credit or refur	-		•	6		
7	Gross income. Add					<u></u>		7		
-				business use of your home						_
8	<b>-</b>	•••••	8			Office expense (see instructions)		18		
9	Car and truck expens	•				Pension and profit-sharing plans		19		
	,,		9	2	20	Rent or lease (see instructions):		Section 2		
10	Commissions and fee	-	10			Vehicles, machinery, and equipment	·	20a		
11	Contract labor (see in		11			Other business property	··	20b		
12	•		12			Repairs and maintenance	••	21		
13	Depreciation and sec expense deduction (r	not				Supplies (not included in Part III)		22		
	included in Part III) (s	ee	13			Taxes and licenses		23		
14	instructions) Employee benefit pro	••• Aname		2		Trevel	1	24a		
14	(other than on line 19	•	14			Deductible meals and	· •	244		
15	Insurance (other than		15			entertainment (see instructions)		24b		
16	Interest:			2		Utilities	ŀ	25		
	Mortgage (paid to ba	inks.etc.)	16a			Wages (less employment credits)		26		
	Other		16b			Other expenses (from line 48)	Ĺ	27a		
17	Legal and profession	al services	17			Reserved for future use	Ì	27b		
28	Total expenses bef	fore expenses	for busines	ss use of home. Add lines				28		
29	Tentative profit or (los			_		- • • • • • • • • • • • • • • • • • •	. [	29		
30	Expenses for busines	ss use of your l	home. Do na	ot report these expenses els	sewł	nere. Attach Form 8829	ſ			
	unless using the simp	olified method (	(see instruct	tions).						
	Simplified method	filers only: e	nter the tota	al square footage of: (a) yo	our l	nome:	_			
	and (b) the part of yo	ur horne used <sup>.</sup>	for business	3:		. Use the Simplified				
				the amount to enter on line 3	30	• • • • • • • • • • • • • •		30		
31	Net profit or (loss).									
						and on Schedule SE, line 2.	1			
				tions). Estates and trusts,	ente	er on Form 1041, line 3.	۱۱	31		
	<ul> <li>If a loss, you must</li> </ul>	-				_	J			
32				s your investment in this activ	-	-	1	<b></b>		
				Form 1040, line 12, (or F					All investment is at	
				box on line 1, see the line	31 i	instructions). Estates and	•	32ь [_] :	Some investment i	is not
	trusts, enter on Forr							á	at risk.	
	If you checked 32	2b, you <b>must</b>	attach Forn	m 6198. Your loss may be	limi	ted	}			

SCHEDULE C Profit or Loss From Business	OMB No. 1545-0074
(Form 1040) (Sole Proprietorship)	2014
Department of the Treasury Information about Schedule C and its separate instructions is at www.irs.gov/schedulec.	Attachment
Internal Revenue Service (99) Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.	Sequence No. U9
Name of proprietor Social security nu	umber (SSN)
Michael Smallridge	
A Principal business or profession, including product or service (see instructions) B Enter code fro	
	umber (EIN), (see instr.)
Pinecrest Utilities LLC         E       Business address (including suite or room no.)       PO Box 1798	
	. X Yes No
<ul> <li>G Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on losses</li> <li>H If you started or acquired this business during 2014, check here</li> </ul>	
H       If you started or acquired this business during 2014, check here         I       Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions)	Yes No
	H, H.
J       If "Yes," did you or will you file required Forms 1099?         Parti       Income	
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	
2 Returns and allowances	
3 Subtract line 2 from line 1	
4 Cost of goods sold (from line 42)	
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	
Part II Expenses. Enter expenses for business use of your home only on line 30.	
8 Advertising	
9 Car and truck expenses (see 19 Pension and profit-sharing plans 19	
instructions) 9 20 Rent or lease (see instructions):	
10 Commissions and fees 10 a Vehicles, machinery, and equipment . 20a	
11 Contract labor (see instructions) 11 b Other business property 20b	
12 Depletion	
13 Depreciation and section 179 22 Supplies (not included in Part III) 22	
expense deduction (not included in Part III) (see 23 Taxes and licenses	
instructions) 13 24 Travel, meals, and entertainment:	
14 Employee benefit programs a Travel	
(other than on line 19) 14 b Deductible meals and	
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) 26	
b Other	
17   Legal and professional services   17   b   Reserved for future use   .   27b	
<b>28</b> Total expenses before expenses for business use of home. Add lines 8 through 27a	
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7	
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:	
Method Worksheet in the instructions to figure the amount to enter on line 30	
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.	
(If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3.	
<ul> <li>If a loss, you must go to line 32.</li> <li>If you have a loss, check the hey that describes your investment in this activity (see instructions).</li> </ul>	
<ul> <li>If you have a loss, check the box that describes your investment in this activity (see instructions).</li> <li>If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and 32a X All i</li> </ul>	investment is at risk
	investment is at risk. ne investment is not
trusts, enter on Form 1041, line 3.	
<ul> <li>If you checked 32b, you must attach Form 6198. Your loss may be limited.</li> </ul>	ion.
	C (Form 1040) 2014

	leC(Form 1040)2014 Water Utility Res 221000	Page <b>2</b>
Name(s	s) SSN	
Mic	chael Smallridge	
Part		
33	Method(s) used to value closing inventory: <b>a</b> X Cost <b>b</b> Lower of cost or market <b>c</b> 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	
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	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 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		
48	Total other expenses. Enter here and on line 27a	

	HEDULE C			Profit or Loss From B	usiness			OMB No. 154	5-0074
(Fo	orm 1040)			(Sole Proprietorship)				201	Δ
Depa	rtment of the Treasury	Informat	ion ab	out Schedule C and its separate instructi	ons is at www.irs.gov/s	che	dulec.		-
Interr	al Revenue Service (99)	Attac	h to Fo	rm 1040, 1040NR, or 1041; partnerships	generally must file Form	<u>10 10 </u>	65.	Attachment Sequence No.	09
	ne of proprietor					Soc	ial security	number (SSN)	
Mi	chael Smal	<u>lridge</u>							
Α			ncluding	product or service (see instructions)		в	Enter code	from instructions	
	s Water Ut				II		► 22	21000	
C	Business name. If n					D	Employer II	<b>) number (EIN)</b> , (see	e instr.)
	<u>orida Util</u>								
Е	Business address (i	including suite	or roon						
	City, town or post of	ffice, state, and	ZIP cc		3840				
F	Accounting method:	(1)	Cash		specify) 🕨				
G				tion of this business during 2014? If "No," see	e instructions for limit on lo	sses	3	. X Yes	No No
Η	If you started or acqu			<b>o</b>		•••		▶∐	_
I				ould require you to file Form(s) 1099? (see in	nstructions) .	••		Yes	
J	If "Yes," did you or w	ill you file requi	red For	ms 1099?	•••••			Yes	No
<u> </u>	rt I Income								
1				r line 1 and check the box if this income was	· · –				
_			yee" bo	x on that form was checked			1		
2	Returns and allowand		• • •	•••••		۰Ļ	2		
3	Subtract line 2 from li		• • •	•••••	• • • • • • • • • • • • •	۰L	3		
4	Cost of goods sold (fi			•••••		· L	4		
5	Gross profit. Subtra			••••••	• • • • • • • • • • • •	· L	5		
6			-	asoline or fuel tax credit or refund (see instru	ctions)	·  _	6		
7	Gross income. Add			• • • • • • • • • • • • • • • • • • • •			7		
				for business use of your home only on line					
8	•	•••••	8		pense (see instructions)		18		
9	Car and truck expens	ses (see			and profit-sharing plans		19		
	,	• • • • • • •	9	20 Rent or le	ease (see instructions):				
10	Commissions and fee		10		nachinery, and equipment		:0a		
11	Contract labor (see in	•	11		siness property		:0b		
12			12		and maintenance		21		
13	Depreciation and sec expense deduction (r				(not included in Part III)		22		
	included in Part III) (s				nd licenses		23		
	instructions)	••	13		neals, and entertainment:	11			
14	Employee benefit pro	0.				· 🗳	4a		
45	(other than on line 19	,	14		le meals and				
15	Insurance (other than	nealtn) .	15		ment (see instructions)		4b		
16	Interest:		40-		••••••••••		25		
	Mortgage (paid to ba		16a		ess employment credits)		26		
ם 17	Other		16b 17		penses (from line 48)		7a		
28					d for future use		7b		
20 29	Tentative profit or (los			iness use of home. Add lines 8 through 27	a	_	28		
30	• •			om line 7		·	29		
50	unless using the simp				ch form 8829				
				total square footage of: (a) your home:					
	and (b) the part of you	-			. Use the Simplified				
				ire the amount to enter on line 30			20		
31	Net profit or (loss).		-			Ē	30		
- 1				ne 12 (or Form 1040NR, line 13) and on \$	Schedule SE line 2 -				
				tructions). Estates and trusts, enter on For			31		
	<ul> <li>If a loss, you must</li> </ul>			indonorio, Lotateo anu trubio, enter Oli FOI			21		
32		-		ibes your investment in this activity (see instr	Lations)				
-				both Form 1040, line 12, (or Form 1040Ni	· •	32		ll investment is s	hel
				the box on line 1, see the line 31 instructio		32 32	H	ll investment is at ome investment i	
	trusts, enter on Form	• •			noj. Lotates and	32		ome investment i risk	15 1101
				Form 6198. Your loss may be limited.			a	risk.	
	- il you oliecheu 32	-s, you must	unauli	orm orgo, rour loss may be inflited.					

For Paperwork Reduction Ac	t Notice, see the	separate instructions.
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Schedu	eC(Form 1040)2014 Res Water Utility 221000		Page <b>2</b>
Name(s		SSN	
	chael Smallridge		
Part			
33	Method(s) used to value closing inventory: <b>a</b> X Cost <b>b</b> Lower of cost or market <b>c</b> Other (attac	ch 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	
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 ex 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 vehic	le for:	
а	Business b Commuting (see instructions) c	Other	<u> </u>
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	<u> </u>
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	

SCHEDULE C	Profit or Loss From Business		OMB No. 1545-0074
(Form 1040)	(Sole Proprietorship)		2014
Department of the Treasury	Information about Schedule C and its separate instructions is at www.irs.gov/s		Attachment
Internal Revenue Service (9	Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form	<u>n 1065.</u>	Sequence No. 09
Name of proprietor	11	Social security nu	mber (SSN)
Michael Sma			
	s or profession, including product or service (see instructions)	B Enter code from	m instructions
Water Utlit			
	lf no separate business name, leave blank. Ind Wastewater	D Employer ID nu	mber (EIN), (see instr.)
			···
			····
	toffice, state, and ZIP code Auburndale FL 33823 d: (1) Cash (2) X Accrual (3) Other (specify) ►	·······	
<b>J</b>			
	/ participate" in the operation of this business during 2014? If "No," see instructions for limit on k xquired this business during 2014, check here		. X Yes No
	payments in 2014 that would require you to file Form(s) 1099? (see instructions)	••••	
	will you file required Forme 10002	•••••	. Yes No
Part I Incom		•••••	. Yes No
	sales. See instructions for line 1 and check the box if this income was reported to you on		
	"Statutory employee" box on that form was checked		
2 Returns and allow		. 2	
3 Subtract line 2 fro			
4 Cost of goods sol			
-	btract line 4 from line 3		
•	uding federal and state gasoline or fuel tax credit or refund (see instructions)	. 6	
7 Gross income.			
	ses. Enter expenses for business use of your home only on line 30.		· · · · · · · · · · · · · · · · · · ·
		18	
9 Car and truck exp		19	
instructions)	20 Rent or lease (see instructions):		
10 Commissions and		. 20a	
11 Contract labor (se		. 20b	
12 Depletion	21 Repairs and maintenance		
13 Depreciation and		22	
expense deductio included in Part III	23 Taxes and licenses	. 23	
instructions)	13 24 Travel, meals, and entertainment:	1999 - 1999 -	
14 Employee benefit	programs a Travel	. 24a	
(other than on line			
15 Insurance (other t	nan health) . 15 entertainment (see instructions)	24b	
16 Interest:	<b>25</b> Utilities	. 25	
a Mortgage (paid to		26	
b Other		. <u>27a</u>	
17 Legal and profess		. 27b	
	before expenses for business use of home. Add lines 8 through 27a	28	
	loss). Subtract line 28 from line 7	. 29	
	ness use of your home. Do not report these expenses elsewhere. Attach Form 8829		
	mplified method (see instructions).		
	od filers only: enter the total square footage of: (a) your home:		
	your home used for business:		
	t in the instructions to figure the amount to enter on line 30	. 30	
· · ·	s). Subtract line 30 from line 29.		
	r on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2.		
	e box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3.	31	
	check the box that describes your investment in this activity (see instructions).		
	32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and	22a 🔽 🗤 -	rooteroot in the interview
	line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and		/estment is at risk.
trusts, enter on F			e investment is not
	32b, you must attach Form 6198. Your loss may be limited.	at risk	λ.
	tion Act Notice, see the separate instructions.	Schedule C	(Form 1040) 2014

or Paperwork Reduc	tion Act Notice, see	e the separate instructions.
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	eC(Form 1040)2014 Water Utlity Resid	· · · · · · · · · · · · · · · · · · ·	Page <b>2</b>
Name(s)	) hael Smallridge	SSN	_
Part I			
33	Method(s) used to	····	
	value closing inventory: a X Cost b Lower of cost or market c Other (att	, ,	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation		
	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		
38	Materials and supplies	. 38	
39	Other costs		
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 out if y file Form 4562.	ou 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 2014, enter the number of miles you used your vehicle during 2014, enter the number of miles you used your vehicle during 2014, enter the number of miles you used your vehicle during 2014.	icle for:	
a	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 No
47 a	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.		
	Total other expenses. Enter here and on line 27a	. 48	

Schedule C (Form 1040) 2014

(Form 1040)       (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)       2014         Department of the Treasury Internal Revenue Service (99)       > Attach to Form 1040, 1040NR, or Form 1041.       Attachment Sequence No.         Name(s) shown on return       Your social security number         Michael Smallridge & Nickie Spirtos       Your social security number         Part I       Income or Loss From Rental Real Estate and Royalties       Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line	13										
Department of the Treasury Internal Revenue Service (99)       Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.       Attachment Sequence No.         Name(s) shown on return       Your social security number         Michael Smallridge & Nickie Spirtos       Part I         Income or Loss From Rental Real Estate and Royalties       Note. If you are in the business of renting personal property, use											
Internal Revenue Service (99)       Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.       Attachment Sequence No.         Name(s) shown on return       Your social security number         Michael       Smallridge & Nickie Spirtos         Part       Income or Loss From Rental Real Estate and Royalties       Note. If you are in the business of renting personal property, use											
Michael Smallridge & Nickie Spirtos         Part I       Income or Loss From Rental Real Estate and Royalties       Note. If you are in the business of renting personal property, use											
Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use											
Contraction of the second property, doo											
Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line											
	0.										
A Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions)											
If "Yes," did you or will you file required Forms 1099?											
1a Physical address of each property (street, city, state, ZIP code)											
A 8724 Moonrise Lane Floral City FL 34436											
B 3373 S Royal Oaks Inverness FL 34452											
C 4359 E Nugget Pass Dunnellon FL 34434											
1b Type of Property 2 For each rental real estate property listed Fair Rental Personal Use											
(from list below) above, report the number of fair rental and personal use days. Check the QJV box Days Days											
A 1 only if you meet the requirements to file as A 0 0											
B   1   a qualified joint venture. See instructions.   B   0   0											
c 1 c 0 0											
Type of Property:											
1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental											
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)											
Income: Properties: A B C											
3 Rents received											
4 Royalties received											
Expenses:											
5 Advertising											
6 Auto and travel (see instructions)											
7 Cleaning and maintenance											
8 Commissions											
9 Insurance											
10 Legal and other professional fees											
11 Management fees											
12 Mortgage interest paid to banks, etc. (see instructions) 12											
13 Other interest											
14 Repairs											
15 Supplies											
16 Taxes											
17 Utilities											
18 Depreciation expense or depletion											
19 Other (list) ▶     HOA Fees     19       20 Tatal automatic Add lines 5 through 40     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											
tile 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 18 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       24	a,										
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.											
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											
For Paperwork Reduction Act Notice, see the separate instructions. Schedule E (Form 1040)	014										

#### SCHEDULE E (Form 1040)

I

# Supplemental Income and Loss (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

(Forn	n 1040)	(Fro	m rent	al real estate, royalti			•			trusts,	REMIC	s, etc.)		201	4
Departme	ent of the Treasury			•	o Form 1040, 1									chment	-
		Infor	matio	n about Schedule	E and its separ	at	e inst	ructio	ns is at v	vww.ir	s.gov/s		Sequencial Securi	uence No	
• • •	shown on return	ر الم	~ ~									Tour se		ty numb	
Part				& Nickie S		N 1		<b>.</b>		husing		nting nomenal	nronorth		▋
Fart				ental Real Estate a instructions). If you	-			-							o 10
				that would require y							01 1055	10111 <b>10111 403</b>		<u>,e z, m</u>	No
	Yes," did you or will					, ·	000.	(000 III		,			☐ Yes	П	No
<u> </u>				erty (street, city, state	e. ZIP code)					1 81 81 1999					
A				and O Lakes FL											
В															
С															
1b	Type of Prope	erty		r each rental real es					Fai	ir Rent	al	Personal Us	se 🛛	~ ~ "	
	(from list below	N)		ove, report the numl rsonal use days. C						Days		Days		QJ	v
Α	1		on	ly if you meet the rea	quirements to file	a		Α		0		0			
В			ac	qualified joint venture	e. See instruction	IS.		В							
<u> </u>								С							
Туре	of Property:														
1 Sing	gle Family Residence	е	3	Vacation/Short-Ten	m Rental	5	Land			Self-					
2 Mult	ti-Family Residence		4	Commercial		6	Roya	lties	8	3 Othe	er (desc	ribe)			
Inco	me:				Properties:	_			A			В	<u> </u>	С	
3 R	ents received	<u></u>	•••			·	3								
	oyalties received		•••		•••••	·	4								
Exper	ises:														
	0					- H	5								
			ns)			۰ŀ	6								
	leaning and mainten					- h	7								
8 C	ommissions		•••		• • • • • • •	٠ļ	8								
						- F	9								
						- F	10								
	-				• • • • • • •	٠	11								
	lortgage interest paid			. ,	• • • • •	: H	12								
						- 1	13								
						- F	14								
	••					- 1	15								
			••		• • • • • • •	٠ŀ	16								
	tilities	••••	•••		• • • • • • •	٠ŀ	17								
	epreciation expense			• • • • • • • • •	••••	۰ŀ	18								
	• • •	DA Fe				•	19								
-	otal expenses. Add I		0		•••••	۰ŀ	20								
				nd/or 4 (royalties). If											
	sult is a (loss), see i	nstructio	ins to t	rind out if you must											
	e Form 6198 .		• • •		• • • • • • •	۰ŀ	21								
	eductible rental real														
	n Form 8582 (see i			••••••••••••••••••••••••••••••••••••••		۰l	22			22-				. 6 3 .	
		•		3 for all rental prope		-		• • •		23a	-				
		•		4 for all royalty prop				•••		23b	-				
		•		12 for all properties		-				23c			12.00		
		•		18 for all properties						23a 23e			Ter.		
		•		20 for all properties						<u></u>		24		i in	A
				own on line 21. Do					· · · · ·		•••	24	_		
				ine 21 and rental re								25			
			-	Ity income or (los	-						nere.				
				e 2 do not apply to yo						NIG.		26			
				wise, include this am see the separate i		U	m le 4		age z	••	• • •		le E (For	m 104	0) 2014
FUL Pa	iper work Reductio		vuot,	and the scharale i	nau uvuvijā.							Juieut			~/ ~V I+

SCHEDULE SE	Self-Employm
(Form 1040)	ocn-Employm
Department of the Treasury	Information about Schedule SE and its separate instru

# ent Tax

uctions is at www.irs.gov/schedulese.

Attach to Form 1040 or Form 1040NR.

(99) Internal Revenue Service Name of person with self-employment income (as shown on Form 1040 or Form 1040NR) Social security number of person with self-employment income > Attachment Sequence No. 17

OMB No. 1545-0074

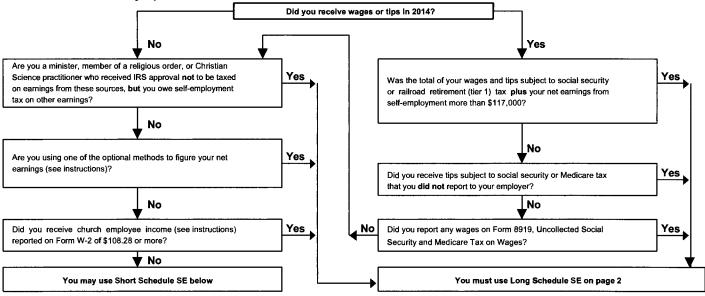
2014

Michael Smallridge

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.

4.	Not farm profit or (loop) from Schodulo E. line 24, and farm partnerships. Schodulo K.4. (Farm	
Ia	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form	
	1065), box 14, code A	· · <u>1a</u>
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	<u>1b</u>
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	
	<ul> <li>More than \$117,000, multiply line 4 by 2.9% (.029). Then, add \$14,508 to the result.</li> </ul>	
	Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55	
6	Deduction for one-half of self-employment tax.	
-	Multiply line 5 by 50% (.50). Enter the result here and on <b>Form</b>	
	1040, line 27, or Form 1040NR, line 27	
		Schodulo SE (Form 1040) 2014

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

Schedule SE (Form 1040) 2014

Form 2441

Department of the Treasury

(99)

Internal Revenue Service

Name(s) shown on return

# **Child and Dependent Care Expenses**

Attach to Form 1040, Form 1040A, or Form 1040NR.

Information about Form 2441 and its separate instructions is at

www.irs.gov/form2441.

Sequence No. Your social security number

OMB No. 1545-0074

Attachment

2014

21

Mi	.chael Smallric	dqe & Nickie	Spirtos			
			Provided the Care - Y	ou must complete th	is part.	
	(If you have more	than two care providers, se	e the instructions.)		-	
1	(a) Care provider's		(b) Address	(c) Identifying	number	(d) Amount paid
-	name		t. no., city, state, and ZIP code	e) (SSN or E	IN)	(see instructions)
		4222 S Flor	<u>ida Ave</u>			
		Inverness,	FL			
Fo	ert Cooper Bapt	34450				
			- <b>-</b>			
	de	Did you receive pendent care benefits?	No	Complete only Part		
-		-	Yes	Complete Part III on	-	
Cau	tion. If the care was provide	ed in your home, you may	y owe employment taxes. If y	ou do, you cannot file For	m 1040A.	For details,
	the instructions for Form 1040	ild and Dependent				
2						
			u have more than two qualify		-r	ualified expenses you
	(a) First	Qualifying person's name		b) Qualifying person's social	incurred	and paid in 2014 for the
	FIRSL		Last	security number	pers	on listed in column (a)
٦٦	exandra	Smallri	dae			
<u> </u>	CAUIUIA		uge		-	
3	Add the amounts in colum	in (c) of line 2 <b>Do not</b> en	ter more than \$3,000 for one	qualifying	3	
•			pleted Part III, enter the amour			
				- Charlose Salos		
4			· · · · · · · · · · · · · · · · · · ·			
5	_		me (if you or your spouse was			
			thers, enter the amount from			
6			•••••			
7	Enter the amount from Form			••••••		
	1040A, line 22; or Form 104		7			
8			applies to the amount on line 7	· · · · · · · · · · · · · · · · · · ·		
	If line 7 is:		If line 7 is:			
	But not	Decimal	Dutnat	Desimal		
	Over over	amount is	But not Over over	Decimal amount is	3	
	\$0 - 15,000	.35	\$29,000 - 31,000	.27		
	15,000 - 17,000	.34	31,000 - 33,000	.26		
	17,000 - 19,000	.33	33,000 - 35,000	.25 8		
	19,000 - 21,000	.32	35,000 - 37,000	.24		
	21,000 - 23,000	.31	37,000 - 39,000	.23		
	23,000 - 25,000	.30	39,000 - 41,000	.22		
	25,000 - 27,000 27,000 - 29,000	.29 .28	41,000 - 43,000 43,000 - No limit	.21 .20		
	27,000 - 20,000	.20		.20		
9	Multiply line 6 by the decima	al amount on line 8. If you r	aid 2013 expenses in 2014, s	ee		
	the instructions					
10	Tax liability limit. Enter the a	mount from the Credit				
	Limit Worksheet in the instru	uctions	10			
11	Credit for child and depe	ndent care expenses. E	Inter the smaller of line 9 or	line 10		
	here and on Form 1040, line	e 49; Form 1040A, line 31;	or Form 1040NR, line 47	11		

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

Form 2441 (2014)

m 8880	Cred		Retirement Sav 1040, Form 1040A, or 1	vings Contributio	2014
artment of the Treasury nal Revenue Service	▶ Infor	mation about Form 888	B0. Attachment Sequence No. 5		
e(s) shown on return	•	Your social security number			
chael Smal	llridqe &	Nickie Spir	tos		
		if either of the following			•
<ul> <li>The arr</li> </ul>	nount on Form 1040	0, line 38; Form 1040A, lir	ne 22; or Form 1040NR, I	ine 37 is more than \$30,000	0 (\$45,000 if head of
UTION! household	; \$60,000 if married	d filing jointly).			
<ul> <li>The pe</li> </ul>	rson(s) who made	e the qualified contribution	on or elective deferral (a	) was born after January 1	l, 1997, <b>(b)</b> is claimed as a
dependen	t on someone else	e's 2014 tax return, or <b>(c</b>	<b>:)</b> was a <b>student</b> (see in	structions).	
				(a) You	(b) Your spouse
1 Traditional and	Roth IRA contribu	utions for 2014. Do not i	include rollover		
contributions .				1	
2 Elective deferral	ls to a 401(k) or oth	ner qualified employer pla	n, voluntary		
employee contri	butions, and 501(c	)(18)(D) plan contribution:	s for 2014		
(see instructions	s)			2	
3 Add lines 1 and	2			3	
4 Certain distribut	tions received after	er 2011 and before the	due date		
(including exten	sions) of your 2014	tax return (see instruction	ns). If		
married filing jo	intly, include both	n spouses' amounts in b	oth columns.		
	for an exception	-		4	
	rom line 3. If zero o	or less. enter -0-			100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100
6 In each column	optor the emplie				
				6	÷
			• this credit		7
7 Add the amoun	ts on line 6. If zero	o, <b>stop;</b> you cannot take	e this credit		
<ul><li>7 Add the amoun</li><li>8 Enter the amour</li></ul>	ts on line 6. If zero nt from Form 1040,	o, <b>stop;</b> you cannot take , line 38*; Form 1040A, lin	e this credit ..... ne 22; or		
<ul><li>7 Add the amoun</li><li>8 Enter the amour</li><li>Form 1040NR, I</li></ul>	ts on line 6. If zero nt from Form 1040,	o, <b>stop;</b> you cannot take , line 38*; Form 1040A, lin 	e this credit ..... ne 22; or	• • • • • • • • • • • • • •	
<ul><li>7 Add the amoun</li><li>8 Enter the amour</li><li>Form 1040NR, I</li></ul>	ts on line 6. If zero nt from Form 1040, ine 37 able decimal amou	o, <b>stop;</b> you cannot take , line 38*; Form 1040A, lin 	e this credit ..... ne 22; or	8	···· <b>7</b>
<ul> <li>7 Add the amoun</li> <li>8 Enter the amour</li> <li>Form 1040NR, I</li> <li>9 Enter the applica</li> </ul>	ts on line 6. If zero nt from Form 1040, ine 37 able decimal amou 8 is -	o, <b>stop;</b> you cannot take , line 38*; Form 1040A, lin 	this credit	s-	· · · · <b>7</b>
<ul> <li>7 Add the amoun</li> <li>8 Enter the amour</li> <li>Form 1040NR, I</li> <li>9 Enter the applica</li> </ul>	ts on line 6. If zero nt from Form 1040, ine 37 able decimal amou 8 is - But not	o, <b>stop;</b> you cannot take line 38*; Form 1040A, lin 	e this credit	8	
7 Add the amoun 8 Enter the amour Form 1040NR, I 9 Enter the applica If line	ts on line 6. If zero nt from Form 1040, ine 37 able decimal amou 8 is -	o, <b>stop;</b> you cannot take line 38*; Form 1040A, lin  Int shown below:	And your filing status i Head of household	s -	· · · · <b>7</b>
7 Add the amoun 8 Enter the amour Form 1040NR, I 9 Enter the applica 11 line	ts on line 6. If zero nt from Form 1040, ine 37 able decimal amou 8 is - But not	o, stop; you cannot take , line 38*; Form 1040A, lin  Int shown below: Married filing jointly	And your filing status i Head of household	s - Single, Married filing separately, or	
7 Add the amoun 8 Enter the amour Form 1040NR, I 9 Enter the applica If line	ts on line 6. If zero ht from Form 1040, ine 37 able decimal amou 8 is - But not over -	o, stop; you cannot take , line 38*; Form 1040A, lin 	And your filing status i Head of household	s - Single, Married filing separately, or Qualifying widow(er)	
7 Add the amoun 8 Enter the amour Form 1040NR, I 9 Enter the applica 16 Ine Over - \$18,000 \$19,500	ts on line 6. If zero th from Form 1040, ine 37 able decimal amou <b>8 is -</b> But not over - \$18,000 \$19,500 \$27,000	o, stop; you cannot take line 38*; Form 1040A, lin 	And your filing status i Head of household I line 9 -	s - Single, Married filing separately, or Qualifying widow(er) .5	· · · · 7
7 Add the amoun 8 Enter the amour Form 1040NR, I 9 Enter the applica 16 Inter 17 Over - \$18,000 \$19,500 \$27,000	ts on line 6. If zero th from Form 1040, ine 37 able decimal amou 8 is - But not over - \$18,000 \$19,500 \$27,000 \$29,250	o, stop; you cannot take , line 38*; Form 1040A, lin 	And your filing status i Head of household line 9 -	8 Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1 .1	· · · ·   7
7 Add the amoun 8 Enter the amour Form 1040NR, I 9 Enter the applica 16 0 Ver - \$18,000 \$19,500 \$27,000 \$29,250	ts on line 6. If zero th from Form 1040, ine 37 able decimal amou 8 is - But not over - \$18,000 \$19,500 \$27,000 \$29,250 \$30,000	o, <b>stop;</b> you cannot take , line 38*; Form 1040A, lin 	And your filing status i Head of household I line 9 -	8 Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1 .1	· · · · 7
7 Add the amoun 8 Enter the amour Form 1040NR, I 9 Enter the applica 16 Ine Over - \$18,000 \$19,500 \$27,000 \$29,250 \$30,000	ts on line 6. If zero th from Form 1040, ine 37 able decimal amou 8 is - But not over - \$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000	o, <b>stop;</b> you cannot take , line 38*; Form 1040A, lin 	And your filing status i Head of household I line 9 - .5 .5 .5 .2	s - Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1 .1 .1 .1 .0	· · · · 7
7 Add the amoun 8 Enter the amour Form 1040NR, I 9 Enter the applica 0ver - \$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000	ts on line 6. If zero th from Form 1040, ine 37 able decimal amou 8 is - But not over - \$18,000 \$19,500 \$29,250 \$30,000 \$36,000 \$39,000	o, <b>stop;</b> you cannot take , line 38*; Form 1040A, lin 	And your filing status i Head of household I line 9 - .5 .5 .5 .2 .1 .1 .1	s- Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1 .1 .1 .1 .0 .0	· · · · 7
7 Add the amoun 8 Enter the amour Form 1040NR, I 9 Enter the applica 0ver - \$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000	ts on line 6. If zero th from Form 1040, ine 37 able decimal amou 8 is - But not over - \$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000 \$45,000	o, <b>stop;</b> you cannot take , line 38*; Form 1040A, lin 	And your filing status i Head of household I line 9 - .5 .5 .5 .2 .1 .1 .1 .1 .1	s - Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1 .1 .1 .0 .0 .0	· · · · 7
7 Add the amoun 8 Enter the amour Form 1040NR, I 9 Enter the applica 16 Ine Over - \$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000 \$45,000	ts on line 6. If zero th from Form 1040, ine 37 able decimal amou 8 is - But not over - \$18,000 \$19,500 \$29,250 \$30,000 \$36,000 \$39,000	o, <b>stop;</b> you cannot take , line 38*; Form 1040A, lin 	And your filing status i Head of household I line 9 - .5 .5 .5 .2 .1 .1 .1 .1 .1 .1 .1 .0	s - Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1 .1 .1 .1 .0 .0 .0 .0	· · · · 7
7 Add the amoun 8 Enter the amour Form 1040NR, I 9 Enter the applica 16 Ine Over - \$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000	ts on line 6. If zero th from Form 1040, ine 37 able decimal amou 8 is - But not over - \$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$39,000 \$45,000 \$60,000 	o, <b>stop;</b> you cannot take , line 38*; Form 1040A, lin 	And your filing status i Head of household I line 9 - .5 .5 .5 .2 .1 .1 .1 .1 .1 .1 .1 .0 .0	8 Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1 .1 .1 .1 .0 .0 .0 .0 .0 .0	· · · · 7
7 Add the amoun 8 Enter the amour Form 1040NR, I 9 Enter the applica 16 line Over - \$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$36,000 \$45,000 \$60,000	ts on line 6. If zero th from Form 1040, ine 37 able decimal amou <b>8 is -</b> <b>But not</b> over - \$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$36,000 \$36,000 \$39,000 \$45,000 \$60,000 <b>C</b>	o, <b>stop</b> ; you cannot take , line 38*; Form 1040A, lin 	And your filing status i Head of household line 9 - .5 .5 .5 .2 .1 .1 .1 .1 .1 .1 .0 .0 ou cannot take this cred	8           s-           Single, Married filing separately, or Qualifying widow(er)           .5           .2           .1           .1           .0           .0           .0           .0           .0           .0	
<ul> <li>Add the amoun</li> <li>Enter the amour</li> <li>Form 1040NR, I</li> <li>Enter the applica</li> <li>If line</li> <li>Over -</li> <li>\$18,000</li> <li>\$19,500</li> <li>\$27,000</li> <li>\$29,250</li> <li>\$30,000</li> <li>\$39,000</li> <li>\$39,000</li> <li>\$45,000</li> <li>\$60,000</li> </ul>	ts on line 6. If zero th from Form 1040, ine 37 able decimal amou <b>8 is -</b> <b>8 is -</b> <b>9 is </b>	o, <b>stop</b> ; you cannot take , line 38*; Form 1040A, lin 	And your filing status i Head of household line 9 - .5 .5 .5 .2 .1 .1 .1 .1 .1 .1 .0 .0 ou cannot take this cred	s - Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1 .1 .1 .1 .0 .0 .0 .0 .0 .0 .0 .0 .0	· · · · 7
<ul> <li>Add the amoun</li> <li>Enter the amour</li> <li>Form 1040NR, I</li> <li>Enter the applica</li> <li>If line</li> <li>Over -</li> <li>\$18,000</li> <li>\$19,500</li> <li>\$27,000</li> <li>\$29,250</li> <li>\$30,000</li> <li>\$36,000</li> <li>\$39,000</li> <li>\$45,000</li> <li>\$60,000</li> <li>Multiply line 7 by</li> <li>Limitation based</li> </ul>	ts on line 6. If zero th from Form 1040, ine 37 able decimal amou <b>8 is -</b> <b>8 is -</b> <b>9 is </b>	o, <b>stop</b> ; you cannot take , line 38*; Form 1040A, lin 	And your filing status i Head of household I line 9 - .5 .5 .5 .5 .2 .1 .1 .1 .1 .1 .1 .1 .0 .0 .0 ou cannot take this cred 	s - Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1 .1 .1 .1 .0 .0 .0 .0 .0 .0 .0 .0	
<ul> <li>Add the amoun</li> <li>Enter the amour</li> <li>Form 1040NR, I</li> <li>Enter the applica</li> <li>If line</li> <li>Over -</li> <li>\$18,000</li> <li>\$19,500</li> <li>\$27,000</li> <li>\$29,250</li> <li>\$30,000</li> <li>\$36,000</li> <li>\$39,000</li> <li>\$45,000</li> <li>\$45,000</li> <li>\$60,000</li> </ul>	ts on line 6. If zero th from Form 1040, ine 37 able decimal amou 8 is - But not over - \$18,000 \$19,500 \$27,000 \$29,250 \$30,000 \$39,000 \$39,000 \$45,000 \$45,000 \$60,000  Note: t line 9	o, <b>stop</b> ; you cannot take , line 38*; Form 1040A, lin 	And your filing status i Head of household line 9 - .5 .5 .5 .5 .2 .1 .1 .1 .1 .1 .1 .1 .2 .2 .1 .1 .2 .2 .2 .1 .2 .2 .1 .1 .2 .2 .2 .1 .1 .2 .2 .2 .1 .2 .2 .1 .1 .2 .2 .2 .1 .1 .2 .2 .1 .2 .2 .1 .2 .2 .1 .1 .2 .2 .1 .1 .2 .2 .1 .1 .2 .2 .1 .2 .2 .2 .2 .1 .2 .2 .2 .1 .2 .2 .2 .2 .2 .2 .2 .2 .2 .2 .2 .2 .2	s - Single, Married filing separately, or Qualifying widow(er) .5 .2 .1 .1 .1 .1 .1 .0 .0 .0 .0 .0 .0 .0 .0	

\*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			ciation and A Information on Attach to your ta	Listed I			OMB No. 1545- 2014	0172
	nent of the Treasury		n ah awt Farma AF	-				Attachment	470
	Revenue Service (99) shown on return	Information	n about Form 45	62 and its separate inst		ich this form relates	//1011114362.	Sequence No.	179
	hael Smal	Iridae 4	. Nickie			179 Summ	2221		
Par				operty Under Sect		179 Sullin	lary		
1				plete Part V before you		ort I			
1	Maximum amount (			piece i art v beiore you		arti.	1		
2	Total cost of section			e instructions)	• • • • •		2	-	
3			•	on in limitation (see instru	ctions)		3		
4	Reduction in limitati	-					4	-	
5				. If zero or less, enter -0	If married fi	 lina	+	-	
•	separately, see inst				in marnou i		5		
6		(a) Description of p	oroperty	(b) Cost (b)	usiness use on	(c) Ele	cted cost		eger Paris
Ť			Jopony		10311033 036 01	iy)   (c) Lie			
7	Listed property. Ent	er the amount fr	om line 29			7			
8				nts in column (c), lines 6 a	· · · ·	·	8		an ain the second second
9	Tentative deductio	•		( <i>p</i>				-	
10	Carryover of disallo						10	-	
11				ess income (not less than	zero) or line	5 (see inst	tructions) 11	-	
12				out do not enter more than	,		12	•	
13				9 and 10, less line 12		13		a santa matagan	
				rty. Instead, use Part V.	· ·				
Par	t II Special			and Other Depred	ciation (	Do not include l	isted property.	) (See instructions.	)
14				other than listed property					í de la companya de l
	during the tax year (		· · · ·				14		
15	Property subject to	•	,					-	
16	Other depreciation (							-	
Par	Concession in the second se	6 Depreciati		lude listed property.) (S					
	Cheld Socie and Chel	• • • • • • • • • • • • • • • • • • •		Section A					
17	MACRS deductions	for assets place	ed in service in tax	years beginning before 2	2014		17		
18	If you are electing to asset accounts, che	• • •	ets placed in servio	e during the tax year into	one or mor	e general			
			s Placed in Servi	ce During 2014 Tax Ye	ar Using th	e General Denn	eciation Syste	m	(960)(2)
				(c) Basis for depreciation					
	(a) Classification of p	property	placed in service	(business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation dedu	uction
19 a	3-year property								
b	5-year property		-						
c	7-year property		1						
d	10-year property								
e	15-year property								
f	20-year property								
g	25-year property		1						
	Residential rental								
	property								
i	Nonresidential real								
	property								
		ion C - Assets	Placed in Servic	e During 2014 Tax Yea	r Usina the	Alternative De	preciation Svs	tem	
20 a	Class life		The states						
	12-year	<u> </u>	and the second						
	40-year	·							
Par		ITY (See instru	ctions.)						
21	Listed property. En						21		
	• • •			17, lines 19 and 20 in cc	lumn (a), ai	nd line 21. Enter	·····		
			-	erships and S corporation			22		
	-	-	-	the current year, enter the	_				2) <b>4</b> . (a. )
	portion of the basis	•	-			23	<b>*</b> •		1.2
Con D	nonvork Poductio	n Act Notice			· · · · · · · · · · · ·		1997 A. 23	E 450	

For Paperwork Reduction	Act Notice, see separate instructions.
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Form	4562	Depreciation and Amortization (Including Information on Listed Property)		OMB No. 1545-0172
Departr	nent of the Treasury	Attach to your tax return.		Attachment
	Revenue Service (99)		2.	Sequence No. 179
	s) shown on return	Business or activity to which this form relates		Identifying number
And a standard stand		lridge & Nickie Spir   SCHEDULE C - 1		
Par		n To Expense Certain Property Under Section 179		
		ou have any listed property, complete Part V before you complete Part I.		
1	Maximum amount (		1 2	
2		n 179 property placed in service (see instructions)	2	
3		ection 179 property before reduction in limitation (see instructions)	4	
4		ion. Subtract line 3 from line 2. If zero or less, enter -0	4	
5		_	5	
6	separately, see inst		-	
		(a) Description of property (b) Cost (business use only) (c) Elected cost		
7	Listed property. Ent	ter the amount from line 29		
8		of section 179 property. Add amounts in column (c), lines 6 and 7	8	27 - 46 - 5 View - 1, 1964 - 1, 1964 - 1, 1964 - 1, 1964 - 1, 1964 - 1, 1964 - 1, 1964 - 1, 1964 - 1, 1964 - 1
9		on. Enter the <b>smaller</b> of line 5 or line 8	9	
10		wed deduction from line 13 of your 2013 Form 4562	10	
11	•		11	
12			12	
13		wed deduction to 2015. Add lines 9 and 10, less line 12		
		or Part III below for listed property. Instead, use Part V.		
Par		Depreciation Allowance and Other Depreciation (Do not include listed prop	perty )	(See instructions )
14		n allowance for qualified property (other than listed property) placed in service	, <u>, , , , , , , , , , , , , , , , , , </u>	
••	during the tax year		14	
15		section 168(f)(1) election	15	
16	Other depreciation		16	
Par		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		o group any assets placed in service during the tax year into one or more general		
	asset accounts, che			
	Se	ction B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation S	Syster	n
	(a) Classification of	property (b) Month and year (c) Basis for depreciation placed in (business/investment use service only-see instructions) (d) Recovery period (e) Convention (f) Metho	od	(g) Depreciation deduction
19 a	3-year property			
b	5-year property			
c	7-year property			
d	10-year property			
e	15-year property			
f	20-year property			
g_	25-year property			
h	Residential rental			
	property			
i	Nonresidential real			
<u> </u>	property			
		tion C - Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation	n Syst	em
<u>20 a</u>	Class life			
b	12-year			
	40-year			
Par		ary (See instructions.)		
21	• • •		21	
22		ts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter		
		propriate lines of your return. Partnerships and S corporations - see instructions	22	
23		botto and placed in certific daming the carrent year, enter the		
		attributable to section 263A costs	N. Carlos	Free (2004.1)
ror P	aperwork Reduction	on Act Notice, see separate instructions.		Form <b>4562</b> (2014)

22.1	m 4562 (2014) Michael Sn	<u>nallri</u>	dqe &	Nick	ie Spi	rtos	, <u> </u>				Page 2
P	Part V Listed Property (Inclused for entertainment,				er vehicles	, certaii	n aircraft,	certain	compu	ters, and pro	operty
	<b>Note:</b> For any vehicle for w 24b, columns (a) through (c)	/hich you ar	e using the	standard	d mileage rat d Section C if	e or ded	lucting lea	se exper	se, com	plete <b>only</b> 24	a,
	Section A - Depreciation and Ot							assenge	r autom	obiles.)	· · · · · · · · · · · · · · · · · · ·
24	a Do you have evidence to support the business				X Yes		1			nce written?	Yes 🗌 No
		(c) Business/ nvestment use percentage	(d) Cost or othe		(e) Basis for depre (business/inve use onl	stment	(f) Recovery period	(g) Metho Conven	d/	(h) Depreciation deduction	(i) Elected section 179 cost
25	Special depreciation allowance for qua										
26	the tax year and used more than 50% Property used more than 50% in a qua			use (see i	nstructions)	•	••••		25		
27	Property used 50% or less in a qualifie	ed business	use:								
										и. 2019. Т	
	Add amounts in column (h), lines 25 th	-			21, page 1	•	• • • • •	••••[	28		and the second
25	Add amounts in column (i), line 26. En				tion on Use	of Vehic	 Nos	• • • •	• • •	29	
Со	mplete this section for vehicles used by							ed persor	n. If vou r	provided vehicl	es
	our employees, first answer the question										
			(a) Vehicle 1		(b) Vehicle 2	(c Vehic		(d)		(e)	(1)
30	Total business/investment miles driver the year (do not include commuting	Ŷ	Venicle I			venic	ae 3	Vehicle 4		Vehicle 5	Vehicle 6
31	Total commuting miles driven during th	-									
	Total other personal (noncommuting)	.,									
	miles driven										
33	Total miles driven during the year. Add	ł									
34	lines 30 through 32	••••	Yes	lo Ye	s No	Yes	No	Vee			
•+	use during off-duty hours?		163 1		IS NU	Tes	No	Yes	No	res No	Yes No
35	Was the vehicle used primarily by a mo	ore									
	than 5% owner or related person?										
36	Is another vehicle available for persona	-									
And	Section C - C swer these questions to determine if y										
	re than 5% owners or related persons (s				eting Section		shicles use	a by em	pioyees	who are not	
	Do you maintain a written policy statem			sonal use	e of vehicles,	including	; commutin	g, by	··		Yes No
38	Do you maintain a written policy statem										
39	employees? See the instructions for ve Do you treat all use of vehicles by emp								• • • •		
	Do you provide more than five vehicles						ovees abou		• • • •	• • • • • • •	
	use of the vehicles, and retain the infor					-	-				
41	Do you meet the requirements concern							• •			
Ð	Note: If your answer to 37, 38, 39, 40 art VI Amortization	0, or 41 is "	Yes," do no	t comple	te Section B	for the c	covered ve	hicles.			
	Amortization	l									
	(a) Description of costs	(b) Date amort begir	ization	Amorti	(c) zable amount		(d) Code section		(e) mortizatior period or ercentage	Amortizati	(f) on for this year
42	Amortization of costs that begins during	g your 2014	tax year (se	e instruct	ions):		· · · · · · · · · · · · · · · · · · ·			• · · · ·	
43	Amortization of costs that began before	-	-		• • • • • •					.3	
<u>44</u>	Total. Add amounts in column (f). Se	e the instru	ctions for w	here to r	eport	· · · · ·		· · · · ·	4	4	
EEA										Fo	rm 4562 (2014)

Form	4562	Depreciation and Amortization (Including Information on Listed Property)	OMB No. 1545-0172
Departi	nent of the Treasury	Attach to your tax return.	Attachment
	Revenue Service (99)	▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.	Sequence No. 179
	shown on return	Business or activity to which this form relates	Identifying number
1000700012000000		lridge & Nickie Spir   SCHEDULE C - 2	
Par		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         2       2	
3		ection 179 property before reduction in limitation (see instructions)	
4		on. Subtract line 3 from line 2. If zero or less, enter -0-	
5		tax year. Subtract line 4 from line 1. If zero or less, enter -0 If married filing	
6	separately, see inst		are great to be
		(a) Description of property (b) Cost (business use only) (c) Elected cost	a second s
7	Listed property. Ent	er the amount from line 29	
8		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		wed deduction from line 13 of your 2013 Form 4562	
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	
13		wed deduction to 2015. Add lines 9 and 10, less line 12	2
		or Part III below for listed property. Instead, use Part V.	
Par		Depreciation Allowance and Other Depreciation (Do not include listed property.)	(See instructions.)
14		n allowance for qualified property (other than listed property) placed in service	
	during the tax year		
15		section 168(f)(1) election	
16	Other depreciation		
Par		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	
	asset accounts, che	eck here	Second C
	Se	ction B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation Syste	<u>m</u>
	(a) Classification of	broperty (b) Month and year (c) Basis for depreciation (business/investment use service 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		
d	10-year property		
e	15-year property		
f	20-year property		
<u> </u>	25-year property		
h	Residential rental		
<del></del>	property		
I	Nonresidential real		
	property	in C. Accele Discolin Coming 2014 Tax Very Ling the Alternative Developing the	
20 a	Class life	tion C - Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation Syst	em
<u>b</u>	12-year 40-year		
c Par	To F. Millington	ary (See instructions.)	
21		ter amount from line 28	
22		ts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter	
		propriate lines of your return. Partnerships and S corporations - see instructions 22	
23		bove and placed in service during the current year, enter the	
		attributable to section 263A costs	
For P		on Act Notice, see separate instructions.	Form <b>4562</b> (2014)

Form	4562	Depreciation and Amor (Including Information on Listed		OMB No. 1545-0172
Depart	ment of the Treasury	Attach to your tax return.		Attachment
	Revenue Service (99)	Information about Form 4562 and its separate instructions		Sequence No. 179
	s) shown on return	Business or activity to		Identifying number
		Iridge & Nickie Spir         SCHEDUL           To Expense Certain Property Under Section 179		
		ou have any listed property, complete Part V before you complete		
1	Maximum amount (	see instructions)		
2	Total cost of section	179 property placed in service (see instructions)	[	2
3	Threshold cost of s	ection 179 property before reduction in limitation (see instructions)		3
4		on. Subtract line 3 from line 2. If zero or less, enter -0-		L .
5		ax year. Subtract line 4 from line 1. If zero or less, enter -0 If married	filing	
	separately, see inst	uctions	<u></u> •	
6		(a) Description of property (b) Cost (business use	only) (c) Elected cost	
7		er the amount from line 29	7	an and a start and a second
8		f section 179 property. Add amounts in column (c), lines 6 and 7		
9		n. Enter the <b>smaller</b> of line 5 or line 8		
10		wed deduction from line 13 of your 2013 Form 4562		
11 12		hitation. Enter the smaller of business income (not less than zero) or li		
13		e deduction. Add lines 9 and 10, but do not enter more than line 11 wed deduction to 2015. Add lines 9 and 10, less line 12	<u></u>	Z
		or Part III below for listed property. Instead, use Part V.	13	
Pa		Depreciation Allowance and Other Depreciation	(Do not include listed proper	ty) (See instructions.)
14		allowance for qualified property (other than listed property) placed in		
	during the tax year			4
15		section 168(f)(1) election		
16	Other depreciation	including ACRS)	<b>—</b>	
Pai		Depreciation (Do not include listed property.) (See instruct		
		Section A		
17	MACRS deductions	for assets placed in service in tax years beginning before 2014	1	7
18	If you are electing to asset accounts, che	group any assets placed in service during the tax year into one or mark here		
	Sec	tion B - Assets Placed in Service During 2014 Tax Year Using t	the General Depreciation Sys	stem
	(a) Classification of p	roperty (b) Month and year (c) Basis for depreciation placed in (business/investment use service only-see instructions) (d) Recov period	ery (e) Convention (f) Method	(g) Depreciation deduction
19 a	3-year property			
b	5-year property			
C	7-year property			
d	10-year property			
e	15-year property			
f	20-year property			
g	25-year property			
h	Residential rental	·····		
<u> </u>	property			
	Nonresidential real			
	property	on C - Assets Placed in Service During 2014 Tax Year Using th	Alternetius Dennesistion O	·····
20 a	Class life	on c - Assets Placed in Service During 2014 Tax Year Using th	le Alternative Depreciation S	ystem
b	12-year			
	40-year			
Par		ry (See instructions.)		
21	Construction of the second sec	er amount from line 28		
22		s from line 12, lines 14 through 17, lines 19 and 20 in column (g),		
		ropriate lines of your return. Partnerships and S corporations - see ins		2
23		pove and placed in service during the current year, enter the		
		attributable to section 263A costs	23	
For P	aperwork Reductio	n Act Notice, see separate instructions.		Form <b>4562</b> (2014)

1965	Part V Listed	<u>Aichael S</u> <b>Property</b> (Ind	clude autom	nobiles, c	ertain oth	<u>ie Spi</u> er vehicles	<u>rtos</u> , certai	n aircraft,	certain com	puters, and p	Page 2 roperty
	Note: Fo	r any vehicle for mns (a) through (	which you a	re using th	e standard	l mileage ra I Section C i	te or ded applicab	lucting leas	e expense, c	complete only 2	4a,
	Section A - De	preciation and (	Other Inform	ation (Ca	ution: See	e the instruc	tions for	limits for pa	assenger aut	omobiles.)	
24	a Do you have evidence	to support the busine	ess/investment u	se claimed?		Yes				idence written?	Yes No
	(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(e Cost or oth	d) ner basis	(e) Basis for depro (business/inve use on	stment	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(I) Elected section 179 cost
25	Special depreciation							<u>لــــــــــــــــــــــــــــــــــــ</u>			Sec. 1
26	the tax year and us				use (see i	nstructions)	•	<u>••••</u>	25		
20	Property used mor	e (nan 30% in a 0	uaimed busin	ess use:							
27	Property used 50%	or less in a quali	fied business	use:			<u> </u>			······································	
	Add amounts in co				and on line	21, page 1			28	2	
<u>29</u>	Add amounts in col	lumn (i), line 26. E	Enter here and	l on line 7,	page 1					29	
						ion on Use					
Co	mplete this section for	or vehicles used b	y a sole propr	ietor, partn	er, or othe	r "more than	5% owne	er," or relate	d person. If yo	ou provided vehic	les
to	your employees, first	answer the quest	tions in Sectio	n C to see	if you mee	t an exceptio	n to com	pleting this	section for the	se vehicles.	
30 21	the year ( <b>do not</b> ir	nclude commutin	g miles)	<b>(a)</b> Vehicle 1		(b) /ehicle 2	(c Vehicl		(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
32	Total commuting m Total other persona miles driven		)								
34	lines 30 through 32 Was the vehicle available during off dubu	-	 al	Yes	No Ye	s No	Yes	No Y	'es No	Yes No	Yes No
35	use during off-duty Was the vehicle use than 5% owner or n	ed primarily by a r	nore								
36	Is another vehicle a		nal use?								
			Questions f	or Employ	ers Who	Provide Vel	icles for	r Use by T	heir Employe		
An	swer these question	s to determine if	you meet an	exception	to comple	ting Section	B for ve	hicles used	d by employe	es who are not	
mo	re than 5% owners o	r related persons	(see instructio	ons).					-		
37	Do you maintain a v your employees?		ement that pro				-	-	ı, by		Yes No
38	Do you maintain a v employees? See the	vritten policy state	ement that pro	hibits perso	onal use of	vehicles, ex	cept com	muting, by y			
39	Do you treat all use					unectors, or		ore owners	••	•••••	
	Do you provide mor	e than five vehicle	es to your emp	oloyees, ob		ation from yo	our emplo	yees about	the	•••••	
41	use of the vehicles, Do you meet the red				· · · · ·	· · · · · · ·			••••	•••••	
	Note: If your answ									• • • • • • • • •	1
P	art VI Amort			100, 0011	or oompier			overed ver			
	(a) Description of	costs	(b) Date amorti begin	zation s		(c) able amount		(d) Code section	(e) Amortiza period percenta	or Amortiza	(f) ion for this year
42	Amortization of cost	s that begins duri	ng your 2014	tax year (si	ee instructio	ons):					
43	Amortization of cost	s that began befo	re vour 2014 t	ax vear						43	
	Total. Add amount				where to re	e	••••	••••	<u></u>	<u>43</u> 44	
EEA										E	orm 4562 (2014)

Form	4562	Depreciation and Amortization (Including Information on Listed Property)						OMB No. 1545-0172	
				•	Attach to your tax return.				
		Information	n about Form 45	62 and its separate ins			//form4562.	Attachment Sequence No. 179	
. '	s) shown on return	- •				ch this form relates		Identifying number	
	<u>chael Smal</u>				IEDULE	<u>C - 4</u>			
Par		-		operty Under Sect					
				plete Part V before you	complete Pa	art I.			
1	Maximum amount (s			• • • • • • • • • • • •	••••		1		
2	Total cost of section		•	,	• • • • • •	•••••	2		
3			-	on in limitation (see instru	ctions)	••••	3		
4	Reduction in limitation		-		• • • • •	•••••	4		
5			t line 4 from line 1	. If zero or less, enter -0	If married fil	ing			
	separately, see instr		•••••	<u>· · · · · · · · · · · · · · · · · · · </u>	. <b></b>	<u> </u>	5		
6		(a) Description of p	roperty	(b) Cost (b	usiness use onl	y) (c) Ele	cted cost		
<u> </u>									
7	Listed property. Ente			• • • • • • • • • • • • •		7		San Hora Carlos Santa	
8				its in column (c), lines 6 a	nd 7.	•••••	8	_	
9	Tentative deduction						9		
10	Carryover of disallov				• • • • • •	••••	10		
11				ess income (not less than		5 (see inst	tructions) 11		
12				ut do not enter more thar	n line 11		12		
13				and 10, less line 12	) 1	3			
				ty. Instead, use Part V.					
Par	t II Special	Depreciatio	n Allowance	and Other Depred	ciation (D	o not include l	isted property	.) (See instructions.)	
14	Special depreciation	allowance for q	ualified property (	other than listed property)	placed in se	rvice			
	during the tax year (s	see instructions)	)				14		
15	Property subject to s	ection 168(f)(1)	election				15		
16	Other depreciation (i	ncluding ACRS	)	<u></u>			16		
Par	MACRS	Depreciati	ON (Do not inc	lude listed property.) (S	ee instructio	ins.)			
				Section A					
17	MACRS deductions	for assets place	d in service in tax	years beginning before 2	014 .		17		
18		group any asse	ts placed in servic	e during the tax year into	one or more	· ·		and the second	
	Sec	tion B - Assets	Placed in Servi	ce During 2014 Tax Yea	ar Using the	General Depre	eciation Syst	em	
	(a) Classification of pr			(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period		(f) Method	(g) Depreciation deduction	
19 a	3-year property		2007 A						
b	5-year property								
С	7-year property								
d	10-year property								
е	15-year property								
f	20-year property								
	25-year property								
	Residential rental								
	property								
i	Nonresidential real	Statement	#1						
	property	,,							
20 -		on C - Assets I	Placed in Servic	e During 2014 Tax Yea	Using the A	Alternative Dep	preciation Sys	stem	
	Class life								
	12-year								
	40-year		L						
Par		ry (See instruc	and the second se	· · · · ·					
	Listed property. Ente				••••		21		
				7, lines 19 and 20 in co			1		
				erships and S corporation		ictions	22		
		-	-	he current year, enter the	,		1.		
	portion of the basis a	ttributable to see	ction 263A costs	•••••	2	3			

Form	4562	Depreciation and Amortization (Including Information on Listed Property)				OMB No. 1545-0172		
Department of the Treasury				Attachment				
	al Revenue Service (99)	Information	n about Form 45	562 and its separate ins				Sequence No. 179
	(s) shown on return				-	ch this form relates		Identifying number
	chael Smal				HEDULE	<u>E - 1</u>		
Pa				operty Under Sect				
				nplete Part V before you	complete Pa	art I.		
2	Maximum amount (			· • • • • • • • • • • • • • •		•••••		1
2	Total cost of section					• • • • • • •		2
4				on in limitation (see instru ero or less, enter -0-	cuons)	• • • • • • • •		3
5				1. If zero or less, enter -0-	· · · · ·	••••	···	4
-	separately, see instr			••••••••••••••••••••••••••••••••••••••		ng		5
6		(a) Description of p			ousiness use only	······	ected cost	
					domess use on	// (C) ∟n	Scied Cost	
7	Listed property. Ente	er the amount fr	om line 29 .			7		
8				nts in column (c), lines 6 a	and 7 .			
9	Tentative deduction							9
10	Carryover of disallow	wed deduction fr	rom line 13 of you	r 2013 Form 4562 .			1	0
11	Business income lin	nitation. Enter th	e smaller of busir	ness income (not less thar	ı zero) or line	5 (see ins	tructions) 1	1
12				but do not enter more thar	n line 11			2
13				9 and 10, less line 12	▶ 1	3		
				rty. Instead, use Part V.				
Pa		Depreciatio	n Allowance	and Other Depred	ciation (D	o not include	listed proper	ty.) (See instructions.)
14				(other than listed property)	) placed in se	rvice		
4.5	during the tax year (			• • • • • • • • • • • •	• • • • • •	• • • • • • •	1	4
15	Property subject to s			• • • • • • • • • • • •	••••	••••	· · ·   1	5
16 Pai	Other depreciation ( t III MACRS	Depreciati		••••••••••••••••••••••••••••••••••••••			1	6
a a		Depreciati		clude listed property.) (S	ee instructio	ns.)		
17	MACRS deductions	for assets place	d in son <i>t</i> ice in tax	Section A years beginning before 2	014			
18		group any asse	ts placed in servi	ce during the tax year into	one or more	-		
				ice During 2014 Tax Yea		1	eciation Sv	stem
			(b) Month and year	(c) Basis for depreciation	(d) Recovery			
	(a) Classification of p	roperty	placed in service	(business/investment use only-see instructions)	period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a	3-year property						·	
b	5-year property							
C	7-year property							
d	10-year property							
e	15-year property							
f	20-year property							
g	25-year property							
h	Residential rental							
<u> </u>	property							
i	Nonresidential real							
	property							······································
20.0		on C - Assets	Placed in Servic	e During 2014 Tax Year	Using the A	Iternative Dep	preciation S	ystem
<u>20 a</u>	Class life		1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 -					
b	12-year							
Par	40-year	ry (See instruc	tiona )					
21	Listed property. Ente			- · · · · · · · · · · · · · · · · · · ·				
22	· · ·			••••••••••••••••••••••••••••••••••••••	•••••	 Lline 04 🗖=+	· · · 21	
				erships and S corporation				
23				ersnips and S corporation the current year, enter the			<u></u> 22	
	portion of the basis a				1		N	
For P	portion of the basis a			<u> </u>	23			an a

Name(s) as shown on return	Federal Supporting Statements	2014 PG01 Your Social Security Number
<u>Michael Small</u>	ridge & Nickie Spirtos	
	FORM 4562 - LINE 191	Statement #1
DATE 03-2014	COST DEDUCTION	
04-2014 10-2014		
11-2014		
TOTAL		