

NACTP

Test 6

MFS, self employed taxpayer; an asset has been sold and 2 K1's received for partnership & SCorp investments; balance due

Forms: 1040, 2210, Schedule C (2), Schedule E pg 2, Schedule SE, 3800, 4797, 6251, 8826, Form Payment

Taxpayer:

Self Employed

456 My Business Way

Washington, DC 20011

SSN: 600-00-1006

DOB: 12/07/1983

Spouse:

Separate Filer

SSN: 600-00-1016

DOB: 06/18/1983

Filing Status: Married Filing Separate (neither itemize)

EFW for Balance Due:

Chase Bank / Checking Account

RTN 012345672

DAN 1234AXZ6789

EFW Date 03/01/2014

DEPRECIATION WORKSHEET - ALL METHODS

Name(s) **SELF EMPLOYED**SSN/ EIN **600-00-1006****Business or Activity: SCH C SELF EMPLOYED FOOD PRESERVING Subform: 4562**

- If the business-use percentage of an asset is expected to change from year to year, use a separate worksheet for that asset, recomputing the columns D through O each year.
- In states where depreciation is computed different than federal, use a separate worksheet for state depreciation.
- When more than eight assets are being depreciated, use as many worksheets as necessary.

ASSET	✓ LISTED	DEPRECIATION Asset Description/Location	T Y P E	N U M B E R	Manner/ Date Acquired (Purchased, gift, inherited, etc.)	Date Placed in Service, if different	System (MACRS, ACRS, etc.) & Class/Life	A. Cost or Other Basis	B. Land/ Salvage or other adj.*	C. Qualified Basis (A- B)	D. Business Use %	E. Business Basis (C x D)
1		STOVE AND OVEN	P	N	01/01/2010	01/01/2010	MACRS 5	2600		2600	100	2600
2												
3												
4												
5												
6												
7												
8												

* Enter basis adjustment for clean- fuel vehicle deduction or electric vehicle credit in column B.

- In the section below, use the top row for each asset to compute depreciation for regular tax purposes, and the shaded row below it to compute depreciation for AMT purposes.
- In column O, enter the tax year at the top and the asset's recovery year below (1st, 2nd, etc.). Find the percentage from the appropriate table.
- To continue depreciation after the third year, another row or use additional copies of this worksheet as overflow worksheets. Enter in Column M any depreciation claimed on prior years' worksheets.

	F. Sec. 179 Deduction	G. (E- F)**	H. Special*** Depreciation Allowance, if any (col. G x percentage)	I. Depreciable Amount (G- H)	J. Recovery Period	K. Method and Convention	L. Prior Depreciation Claimed	M. Date of Disposition	N. Depreciation Computation								
									Year: 2013			Year:		Year:			
									Rec. Year	%	Depr. (I x %)	Rec. Year	%	Depr. (I x %)	Rec. Year	%	Depr. (I x %)
1		2600		2600	5	200 DB H	1851*		4	11.5	300						
AMT		2600		2600	5	HY	1517*		4	16.6	433						
2																	
AMT																	
3																	
AMT																	
4																	
AMT																	
5																	
AMT																	
6																	
AMT																	
7																	
AMT																	
8																	
AMT																	

** Reduce the result by any investment credit basis adjustment before entering the figure in column G.

*** An additional allowance of: 30% for qualified assets placed in service in the New York Liberty Zone after September 1, 2001 and before January 1, 2010, or for other qualified assets placed in service after September 1, 2001 and before January 1, 2004, or 50% for assets placed in service after May 5, 2003 and before September 9, 2010 or 100% after September 8, 2010 and before January 1, 2013. See special rules that apply to certain disaster areas.

* System calculated prior depreciation

SELF EMPLOYED
456 MY BUSINESS WAY
WASHINGTON, DC 20011

See separate instructions.
Your social security number
600-00-1006
Spouse's social security number
600-00-1016
▲ Make sure the SSN(s) above and on line 6c are correct.
Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
☐ You ☐ Spouse

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

Filing Status 1 Single 4 Head of household (with qualifying person). (See instructions.)
2 Married filing jointly (even if only one had income) If the qualifying person is a child but not your dependent, enter this
3 X Married filing separately. Enter spouse's SSN above & full name here. child's name here.
SEPARATE FILER 5 Qualifying widow(er) with dependent child

Exemptions 6a X Yourself. If someone can claim you as a dependent, do not check box 6a
b Spouse
c Dependents:
(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) If qual. child < 17 for child tax cr. (see inst)
If more than four dependents, see inst and check here
d Total number of exemptions claimed 1

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7
8a Taxable interest. Attach Schedule B if required 8a
b Tax-exempt interest. Do not include on line 8a 8b
9a Ordinary dividends. Attach Schedule B if required 9a
b Qualified dividends 9b
10 Taxable refunds, credits, or offsets of state and local income taxes 10
11 Alimony received 11
12 Business income or (loss). Attach Schedule C or C-EZ 12 10,195.
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13
14 Other gains or (losses). Attach Form 4797 14 500.
15a IRA distributions 15a b Taxable amt 15b
16a Pensions and annuities 16a b Taxable amt 16b
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 9,400.
18 Farm income or (loss). Attach Schedule F 18
19 Unemployment compensation 19
20a Social security benefits 20a b Taxable amount 20b
21 Other income. List type and amount 21
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22 20,095.

Adjusted Gross Income 23 Educator expenses 23
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24
25 Health savings account deduction. Attach Form 8889 25
26 Moving expenses. Attach Form 3903 26
27 Deductible part of self-employment tax. Attach Schedule SE 27 720.
28 Self-employed SEP, SIMPLE, and qualified plans 28
29 Self-employed health insurance deduction 29
30 Penalty on early withdrawal of savings 30
31a Alimony paid b Recipient's SSN 31a
32 IRA deduction 32
33 Student loan interest deduction 33
34 Tuition and fees. Attach Form 8917 34
35 Domestic production activities deduction. Attach Form 8903 35
36 Add lines 23 through 35 36 720.
37 Subtract line 36 from line 22. This is your adjusted gross income 37 19,375.

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 19,375.

39a Check ☐ You were born before January 2, 1949, ☐ Blind. ☐ Total boxes checked ☐ 39a ☐
if: ☐ Spouse was born before January 2, 1949, ☐ Blind. ☐ checked ☐ 39b ☐

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

Standard Deduction for -

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instr.

• All others:

Single or Married filing separately, \$6,100

Married filing jointly or Qualifying widow(er), \$12,200

Head of household, \$8,950

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 6,100.

41 Subtract line 40 from line 38 41 13,275.

42 Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions 42 3,900.

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 9,375.

44 Tax Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐ 44 960.

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

46 Add lines 44 and 45 46 960.

47 Foreign tax credit. Attach Form 1116 if required 47

48 Credit for child and dependent care expenses. Attach Form 2441 48

49 Education credits from Form 8863, line 19 49

50 Retirement savings contributions credit. Attach Form 8880 50

51 Child tax credit. Attach Schedule 8812, if required 51

52 Residential energy credit. Attach Form 5695 52

53 Other credits from Form: a ☒ 3800 b ☐ 8801 c ☐ 53 184.

54 Add lines 47 through 53. These are your total credits 54 184.

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- 55 776.

Other Taxes

56 Self-employment tax. Attach Schedule SE 56 1,440.

57 Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919 57

58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 58

59a Household employment taxes from Schedule H 59a

b First-time homebuyer credit repayment. Attach Form 5405 if required 59b

60 Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions, enter code(s) 60

61 Add lines 55 through 60. This is your total tax 61 2,216.

Payments

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099 62

63 2013 estimated tax payments and amount applied from 2012 return 63 400.

64a Earned income credit (EIC) 64a

b Nontaxable combat pay election 64b

65 Additional child tax credit. Attach Schedule 8812 65

66 American opportunity credit from Form 8863, line 8 66

67 Reserved 67

68 Amount paid with request for extension to file 68

69 Excess social security and tier 1 RRTA tax withheld 69

70 Credit for federal tax on fuels. Attach Form 4136 70

71 Credits from Form: a ☐ 2439 b ☒ Reserved c ☐ 8885 d ☐ 71

72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments 72 400.

Refund

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid 73

74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ☐ 74a

Direct deposit? See instructions.

b Routing number c Type: ☐ Checking ☐ Savings

d Account number

75 Amount of line 73 you want applied to your 2014 estimated tax 75

Amount You Owe

76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions 76 1,846.

77 Estimated tax penalty (see instructions) 77 30.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete below. ☒ No

Designee's name _____ Phone no. _____ Personal ID number _____

_____ (PIN) ☐

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
For Info Only-Do not file		SELF EMPLOYED	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an ID Protection PIN, enter it here (see inst.)
For Info Only-Do not file			

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
TERESA TAXPRO		09/05/2013		P33333333
Firm's name HRB TAX GROUP INC	Firm's EIN 43-1871840			
Firm's address DUBLIN, OH 43017	Phone no. (614) 659-1158			

****DO NOT FILE****
**Underpayment of Estimated Tax by
Individuals, Estates, and Trusts**► Information about Form 2210 and its separate instructions is at www.irs.gov/form2210.

► Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

Name(s) shown on tax return

SELF EMPLOYED

Identifying number

600-00-1006**Do You Have To File Form 2210?**

Complete lines 1 through 7 below. Is line 7 less than \$1,000?	Yes	Do not file Form 2210. You do not owe a penalty.
No		
Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?	Yes	You do not owe a penalty. Do not file Form 2210 (but if box E in Part II applies, you must file page 1 of Form 2210).
No		
You may owe a penalty. Does any box in Part II below apply?	Yes	You must file Form 2210. Does box B, C, or D in Part II apply?
No		
	No	You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but file only page 1 of Form 2210 .
	Yes	You must figure your penalty.
<p>Do not file Form 2210. You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but do not file Form 2210.</p>		

Part I Required Annual Payment

1	Enter your 2013 tax after credits from Form 1040, line 55 (see instructions if not filing Form 1040)	1	776.
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	1,440.
3	Refundable credits (see instructions)	3	()
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, stop ; you do not owe a penalty. Do not file Form 2210	4	2,216.
5	Multiply line 4 by 90% (.90)	5	1,994.
6	Withholding taxes. Do not include estimated tax payments (see instructions)	6	
7	Subtract line 6 from line 4. If less than \$1,000, stop ; you do not owe a penalty. Do not file Form 2210	7	2,216.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	2,077.
9	Required annual payment. Enter the smaller of line 5 or line 8	9	1,994.

Next: Is line 9 more than line 6?

- ☐ **No.** You **do not** owe a penalty. **Do not file Form 2210** unless box E below applies.
- ☒ **Yes.** You may owe a penalty, but **do not file Form 2210** unless one or more boxes in Part II below applies.
- If box B, C, or D applies, you must figure your penalty and file Form 2210.
 - If box A or E applies (but not B, C, or D) file only page 1 of Form 2210. You are **not** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210**.

Part II Reasons for Filing. Check applicable boxes. If none apply, **do not file Form 2210**.

- A ☐ You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty.
- B ☐ You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E ☐ You filed or are filing a joint return for either 2012 or 2013, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are **not** required to figure your penalty (unless box B, C, or D applies).

Part IV Regular Method (See the instructions if you are filing Form 1040NR or 1040NR- EZ.)

Section A - Figure Your Underpayment		Payment Due Dates				
		(a) 4/15/13	(b) 6/15/13	(c) 9/15/13	(d) 1/15/14	
18	Required installments. If box C in Part II applies, enter the amounts from Schedule AI, line 25. Otherwise, enter 25% (.25) of line 9, Form 2210, in each column	18	498	498	499	499
19	Estimated tax paid and tax withheld (see the instructions). For column (a) only, also enter the amount from line 19 on line 23. If line 19 is equal to or more than line 18 for all payment periods, stop here; you do not owe a penalty. Do not file Form 2210 unless you checked a box in Part II	19	400			
20	Enter the amount, if any, from line 26 in previous column	20				
21	Add lines 19 and 20	21				
22	Add the amounts on lines 24 and 25 in the previous column	22		98	596	1,095
23	Subtract line 22 from line 21. If zero or less, enter - 0- . For column (a) only, enter the amount from line 19	23	400	0	0	0
24	If line 23 is zero, subtract line 21 from line 22. Otherwise, enter - 0-	24		98	596	
25	Underpayment. If line 18 is equal to or more than line 23, subtract line 23 from line 18. Then go to line 20 of the next column. Otherwise, go to line 26 ▶	25	98	498	499	499
26	Overpayment. If line 23 is more than line 18, subtract line 18 from line 23. Then go to line 20 of the next column	26				

Section B - Figure the Penalty (Use the Worksheet for Form 2210, Part IV, Section B - Figure the Penalty in the instructions.)

27	Penalty. Enter the total penalty from line 14 of the Worksheet for Form 2210, Part IV, Section B - Figure the Penalty. Also include this amount on Form 1040, line 77; Form 1040A, line 46; Form 1040NR, line 74; Form 1040NR- EZ, line 26; or Form 1041, line 26. Do not file Form 2210 unless you checked a box in Part II ▶	27	30
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Form **2210** (2013)

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

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

OMB No. 1545-0074

2013

Attachment
Sequence No. **09**

Name of proprietor SELF EMPLOYED		Social security number (SSN) 600-00-1006
A Principal business or profession, including product or service (see instructions) FOOD PRESERVING : SPECIALTY FOODS		B Enter code from instructions ► 311400
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN), (see instr.)
E Business address (including suite or room no.) ► 456 MY BUSINESS WAY City, town or post office, state, and ZIP code WASHINGTON, DC 20011		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2013, check here		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	1	2,500.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	2,500.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	2,500.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	2,500.

Part II Expenses

Enter expenses for business use of your home only on line 30.

8 Advertising	8	50.	18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see inst)	13	300.	21 Repairs and maintenance	21	650.
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	1,055.
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	
17 Legal and professional services	17	150.	25 Utilities	25	
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	
			b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	2,205.			
29 Tentative profit or (loss). Subtract line 28 from line 7	29	295.			
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	30				
31 Net profit or (loss). Subtract line 30 from line 29. • 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 . • If a loss, you must go to line 32.	31	295.			
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a <input type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

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

OMB No. 1545-0074

2013

Attachment
Sequence No. **09**

Name of proprietor SELF EMPLOYED		Social security number (SSN) 600-00-1006
A Principal business or profession, including product or service (see instructions) MUSICIAN : PERFORMANCE ARTIST		B Enter code from instructions ► 711510
C Business name. If no separate business name, leave blank. MUSIC TO YOUR EARS		D Employer ID number (EIN), (see instr.)
E Business address (including suite or room no.) ► 456 MY BUSINESS WAY City, town or post office, state, and ZIP code WASHINGTON, DC 20011		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2013, check here		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	1	12,300.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	12,300.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	12,300.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	12,300.

Part II Expenses

Enter expenses for business use of your home only on line 30.

8 Advertising	8	18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	a Vehicles, machinery, and equipment	20a	
12 Depletion	12	b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see inst)	13	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15	23 Taxes and licenses	23	
16 Interest:		24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a	a Travel	24a	2,400.
b Other	16b	b Deductible meals and entertainment (see instructions)	24b	
17 Legal and professional services	17	25 Utilities	25	
		26 Wages (less employment credits)	26	
		27a Other expenses (from line 48)	27a	
		b Reserved for future use	27b	

28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	2,400.
29 Tentative profit or (loss). Subtract line 28 from line 7	29	9,900.

30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).

Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.

	30	
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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**.
- If a loss, you **must** go to line 32.

	31	9,900.
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32 If you have a loss, check the box that describes your investment in this activity (see instructions).

- If you checked 32a, enter the loss on both **Form 1040, line 12**, (or **Form 1040NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3**.
- If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

32a <input type="checkbox"/> All investment is at risk.		
32b <input type="checkbox"/> Some investment is not at risk.		

Name(s) shown on return.

SELF EMPLOYEDYour social security number
600-00-1006**Caution.** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations** **Note.** If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (e) on line 28 and attach **Form 6198**. See instructions.

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	ABC PARTNERSHIP	P	<input type="checkbox"/>	42-5898999	<input type="checkbox"/>
B	XYZ SCORP	S	<input type="checkbox"/>	46-2589633	<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>

Passive Income and Loss		Nonpassive Income and Loss	
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562
A	6,200.		
B	3,200.		
C			
D			
29a Totals	9,400.		
b Totals			
30 Add columns (g) and (i) of line 29a		30	9,400.
31 Add columns (f), (h), and (i) of line 29b		31	()
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below		32	9,400.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		
Passive Income and Loss		Nonpassive Income and Loss
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1
A		
B		
34a Totals		
b Totals		
35 Add columns (d) and (f) of line 34a		35
36 Add columns (c) and (e) of line 34b		36 ()
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below		37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39	

Part V Summary

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41	9,400.
42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	
43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

► Information about Schedule SE and its separate instructions is at www.irs.gov/schedulese.
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2013
Attachment
Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040)

SELF EMPLOYED

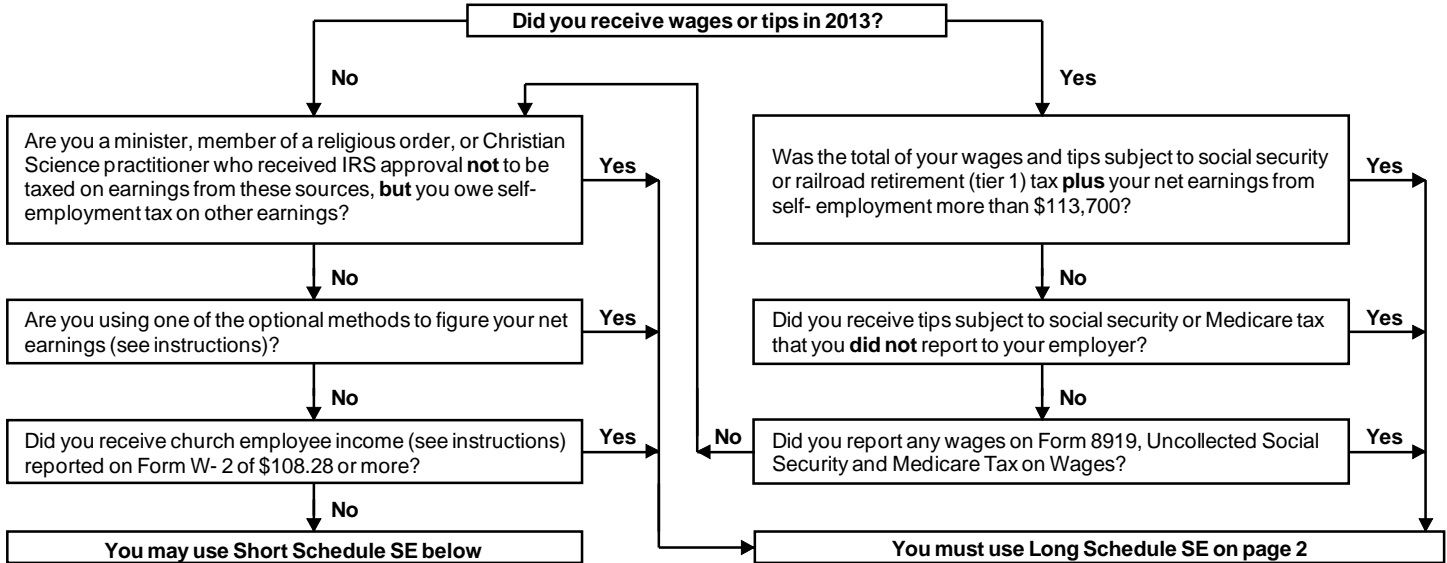
Social security number of person
with **self-employment** income ►

600-00-1006

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.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	0 .
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	10,195 .
3 Combine lines 1a, 1b, and 2	3	10,195 .
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	9,415 .
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: <ul style="list-style-type: none">• \$113,700 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54• More than \$113,700, multiply line 4 by 2.9% (.029). Then, add \$14,098.80 to the result. Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54	5	1,440 .
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27 , or Form 1040NR, line 27	6	720 .

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

Schedule SE (Form 1040) 2013

General Business Credit► Information about Form 3800 and its separate instructions is at www.irs.gov/form3800.

► Attach to your tax return.

Name(s) shown on return

Identifying number

SELF EMPLOYED**600-00-1006****Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)**

(See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked	1	0.
2	Passive activity credits from line 2 of all Parts III with box B checked	2	0.
3	Enter the applicable passive activity credits allowed for 2012 (see instructions)	3	0.
4	Carryforward of general business credit to 2012. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4	0.
5	Carryback of general business credit from 2013. Enter the amount from line 2 of Part III with box D checked (see instructions)	5	0.
6	Add lines 1, 3, 4, and 5	6	0.

Part II Allowable Credit

7	Regular tax before credits:		
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return 	7	960.
8	Alternative minimum tax:		
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 35 Corporations. Enter the amount from Form 4626, line 14 Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 	8	
9	Add lines 7 and 8	9	960.
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	
c	Add lines 10a and 10b	10c	
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter - 0- on line 16a	11	960.
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter - 0-	12	960.
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13	
14	Tentative minimum tax:		
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 33 Corporations. Enter the amount from Form 4626, line 12 Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 	14	
15	Enter the greater of line 13 or line 14	15	
16a	Subtract line 15 from line 11. If zero or less, enter - 0-	16a	960.
b	Reserved	16b	
c	Reserved	16c	
17a	Enter the smaller of line 6 or line 16a C corporations: See the line 17a instructions if there has been an ownership change, acquisition, or reorganization.	17a	0.
b	Reserved	17b	
c	Reserved	17c	

KBA For Paperwork Reduction Act Notice, see separate instructions.Form **3800** (2012)

Part II Allowable Credit (Continued)**Note.** If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter - 0- on line 26.

18	Multiply line 14 by 75% (.75) (see instructions)	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter - 0-	20	
21	Subtract line 17a from line 20. If zero or less, enter - 0-	21	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	
23	Passive activity credit from line 3 of all Parts III with box B checked	23	
24	Enter the applicable passive activity credit allowed for 2012 (see instructions)	24	
25	Add lines 22 and 24	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	
27	Subtract line 13 from line 11. If zero or less, enter - 0-	27	960 .
28	Add lines 17a and 26	28	0 .
29	Subtract line 28 from line 27. If zero or less, enter - 0-	29	960 .
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	0 .
31	Enter the total eligible small business credit from line 6 of all Parts III with box E checked	31	184 .
32	Passive activity credits from line 5 of all Parts III with box B checked and line 6 of all Parts III with box F checked	32	0 .
33	Enter the applicable passive activity credits allowed for 2012 (see instructions)	33	0 .
34	Carryforward of business credit to 2012. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34	0 .
35	Carryback of business credit from 2013. Enter the amount from line 5 of Part III with box D checked and line 6 of Part III with box H checked (see instructions)	35	0 .
36	Add lines 30, 31, 33, 34, and 35	36	184 .
37	Enter the smaller of line 29 or line 36	37	184 .
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> • Individuals. Form 1040, line 53, or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	38	184 .

Form **3800** (2012)

Name(s) shown on return

Identifying number

SELF EMPLOYED**600-00-1006****Part III General Business Credits or Eligible Small Business Credits** (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

- A** ☐ General Business Credit From a Non- Passive Activity **E** ☒ Eligible Small Business Credit From a Non- Passive Activity
B ☐ General Business Credit From a Passive Activity **F** ☐ Eligible Small Business Credit From a Passive Activity
C ☐ General Business Credit Carryforwards **G** ☐ Eligible Small Business Credit Carryforwards
D ☐ General Business Credit Carrybacks **H** ☐ Eligible Small Business Credit Carrybacks

I If you are filing more than one Part III with box A, B, E, or F checked, complete and attach first an additional Part III combining amounts from all Parts III with box A, B, E, or F checked. Check here if this is the consolidated Part III ☐

(a) Description of credit	(b)	(c)
Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass- through entity.	If claiming the credit from a pass- through entity, enter the EIN	Enter the appropriate amount
1a Investment (Form 3468, Part II only) (attach Form 3468)	1a	
b Reserved	1b	
c Increasing research activities (Form 6765)	1c	
d Low- income housing (Form 8586, Part I only)	1d	
e Disabled access (Form 8826) (see instructions for limitation)	1e	184 .
f Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	
g Indian employment (Form 8845)	1g	
h Orphan drug (Form 8820)	1h	
i New markets (Form 8874)	1i	
j Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	
k Employer- provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	
l Biodiesel and renewable diesel fuels (attach Form 8864)	1l	
m Low sulfur diesel fuel production (Form 8896)	1m	
n Distilled spirits (Form 8906)	1n	
o Nonconventional source fuel (Form 8907)	1o	
p Energy efficient home (Form 8908)	1p	
q Energy efficient appliance (Form 8909)	1q	
r Alternative motor vehicle (Form 8910)	1r	
s Alternative fuel vehicle refueling property (Form 8911)	1s	
t Reserved	1t	
u Mine rescue team training (Form 8923)	1u	
v Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v	
w Employer differential wage payments (Form 8932)	1w	
x Carbon dioxide sequestration (Form 8933)	1x	
y Qualified plug- in electric drive motor vehicle (Form 8936)	1y	
z Qualified plug- in electric vehicle (Form 8834, Part I only)	1z	
aa New hire retention (Form 5884- B)	1aa	
bb General credits from an electing large partnership (Schedule K- 1 (Form 1065- B))	1bb	
zz Other	1zz	
2 Add lines 1a through 1zz and enter here	2	184 .
3 Enter the amount from Form 8844	3	
4a Investment (Form 3468, Part III) (attach Form 3468)	4a	
b Work opportunity (Form 5884)	4b	
c Alcohol and cellulosic biofuel fuels (Form 6478)	4c	
d Low- income housing (Form 8586, Part II)	4d	
e Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	
g Qualified railroad track maintenance (Form 8900)	4g	
h Small employer health insurance premiums (Form 8941)	4h	
i Reserved	4i	
j Reserved	4j	
z Other	4z	
5 Add lines 4a through 4z and enter here	5	
6 Add lines 2, 3, and 5	6	184 .

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return.

▶ Information about Form 4797 and its separate instructions is at www.irs.gov/form4797.

OMB No. 1545-0184

2013Attachment
Sequence No. **27**

Name(s) shown on return

SELF EMPLOYED

Identifying number

600-00-1006

- 1 Enter the gross proceeds from sales or exchanges reported to you for 2013 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)

1**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft — Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)

- 3 Gain, if any, from Form 4684, line 39
- 4 Section 1231 gain from installment sales from Form 6252, line 26 or 37
- 5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824
- 6 Gain, if any, from line 32, from other than casualty or theft
- 7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:

3**4****5****6****7**

Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

- 8 Nonrecaptured net section 1231 losses from prior years (see instructions)
- 9 Subtract line 8 from line 7. If zero or less, enter - 0- . If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)

8**9****Part II Ordinary Gains and Losses** (see instructions)

- 10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

HORN	01/01/2013	06/13/2013	15,500	15,000	500

- 11 Loss, if any, from line 7
- 12 Gain, if any, from line 7 or amount from line 8, if applicable
- 13 Gain, if any, from line 31
- 14 Net gain or (loss) from Form 4684, lines 31 and 38a
- 15 Ordinary gain from installment sales from Form 6252, line 25 or 36
- 16 Ordinary gain or (loss) from like-kind exchanges from Form 8824
- 17 Combine lines 10 through 16

11**12****13****14****15****16****17****500**

- 18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:

a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions

18a

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14

18b**500****KBA For Paperwork Reduction Act Notice, see separate instructions.**Form **4797** (2013)

Alternative Minimum Tax- Individuals**2013**Attachment
Sequence No. **32**Department of the Treasury
Internal Revenue Service (99)► Information about Form 6251 and its separate instructions is at www.irs.gov/form6251.

► Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

SELF EMPLOYED**600-00-1006****Part I Alternative Minimum Taxable Income** (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	19,375.
2	Medical and dental. If you or your spouse was 65 or older, enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter - 0-	2	
3	Taxes from Schedule A (Form 1040), line 9	3	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	If Form 1040, line 38, is \$150,000 or less, enter - 0-. Otherwise, see instructions	6	()
7	Tax refund from Form 1040, line 10 or line 21	7	()
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	()
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock (7% of gain excluded under section 1202)	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K- 1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K- 1 (Form 1065- B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	(133.)
19	Passive activities (difference between AMT and regular tax income or loss)	19	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long- term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	()
26	Intangible drilling costs preference	26	
27	Other adjustments, including income- based related adjustments	27	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$238,550, see instructions.)	28	19,242.

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2013, see instructions.)		
	IF your filing status is ... Single or head of household Married filing jointly or qualifying widow(er) Married filing separately	AND line 28 is not over ... \$115,400 153,900 76,950	THEN enter on line 29 ... \$51,900 80,800 40,400
29			40,400.
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter - 0- here and on lines 31, 33, and 35, and go to line 34	30	0.
31	• If you are filing Form 2555 or 2555- EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 60 here. • All others: If line 30 is \$179,500 or less (\$89,750 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately) from the result.	31	0.
32	Alternative minimum tax foreign tax credit (see instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31.	33	0.
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	34	
35	AMT. Subtract line 34 from line 33. If zero or less, enter - 0-. Enter here and on Form 1040, line 45	35	0.

KBA For Paperwork Reduction Act Notice, see your tax return instructions.Form **6251** (2013)

Disabled Access Credit

▶ **Attach to your tax return.**

▶ **Information about Form 8826 and its instructions is at www.irs.gov/form8826.**

Name(s) shown on return

SELF EMPLOYED

Identifying number

600-00-1006

1	Total eligible access expenditures (see instructions)	1	618 .
2	Minimum amount	2	250 .
3	Subtract line 2 from line 1. If zero or less, enter - 0-	3	368 .
4	Maximum amount	4	10,000 .
5	Enter the smaller of line 3 or line 4	5	368 .
6	Multiply line 5 by 50% (.50)	6	184 .
7	Disabled access credit from partnerships and S corporations	7	
8	Add lines 6 and 7, but do not enter more than \$5,000. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800 line 1e	8	184 .

KBA For Paperwork Reduction Act Notice, see instructions.

Form **8826** (Rev. 12-2013)