Form **1040** Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return 2014

OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning , 2014, ending , 20 | See separate instructions.

Your first name and initial	Last name	Your social security number
Kristian D	Secor	041-80-2377
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Deborah C	Secor	350-50-3135

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
2937 Worden St

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
San Diego CA 92110

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

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

Filing Status

Check only one box.

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

Exemptions

6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☒ **Spouse**

Boxes checked on 6a and 6b: 2

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

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

d Total number of exemptions claimed — Add numbers on lines above ▶ 2

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	63,570.
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	2,500.
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	
15a	IRA distributions 15a — b Taxable amount	15b	25,000.
16a	Pensions and annuities 16a — b Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
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	91,070.

Adjusted Gross Income

23	Educator expenses	23	250.
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	177.
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	427.
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	90,643.

Tax and Credits

38	Amount from line 37 (adjusted gross income)		90,643.
39a	Check if: ☐ You were born before January 2, 1950, ☐ Blind. ☐ Spouse was born before January 2, 1950, ☐ Blind. Total boxes checked ▶ 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐		
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		12,400.
41	Subtract line 40 from line 38		78,243.
42	**Exemptions.** If line 38 is $152,525 or less, multiply $3,950 by the number on line 6d. Otherwise, see instructions		7,900.
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		70,343.
44	**Tax** (see instructions). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐		9,641.
45	**Alternative minimum tax** (see instructions). Attach Form 6251		
46	Excess advance premium tax credit repayment. Attach Form 8962		
47	Add lines 44, 45, and 46 ▶		9,641.
48	Foreign tax credit. Attach Form 1116 if required		
49	Credit for child and dependent care expenses. Attach Form 2441		
50	Education credits from Form 8863, line 19	1,318.	
51	Retirement savings contributions credit. Attach Form 8880		
52	Child tax credit. Attach Schedule 8812, if required		
53	Residential energy credits. Attach Form 5695		
54	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐		
55	Add lines 48 through 54. These are your **total credits**		1,318.
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶		8,323.

Standard Deduction for—
- People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,200

Married filing jointly or Qualifying widow(er), $12,400

Head of household, $9,100

Other Taxes

57	Self-employment tax. Attach Schedule SE	353.
58	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	1,892.
60a	Household employment taxes from Schedule H	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	
61	Health care: individual responsibility (see instructions) Full-year coverage ☒	
62	Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s)	
63	Add lines 56 through 62. This is your **total tax** ▶	10,568.

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	9,887.	
65	2014 estimated tax payments and amount applied from 2013 return		
66a	**Earned income credit (EIC)**		
b	Nontaxable combat pay election 66b		
67	Additional child tax credit. Attach Schedule 8812		
68	American opportunity credit from Form 8863, line 8		
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		
73	Credits from Form: a ☐ 2439 b Reserved c Reserved d ☐		
74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶		9,887.

Refund

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**		
76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		
b	Routing number X X X X X X X X X ▶ c Type: ☐ Checking ☐ Savings		
d	Account number X X X X X X X X X X X X X X X X X		
77	Amount of line 75 you want **applied to your 2015 estimated tax** ▶		

Direct deposit? See instructions.

Amount You Owe

78	**Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶		681.
79	Estimated tax penalty (see instructions)		

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 identification number (PIN) ▶

Sign Here

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

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

Your signature	Date	Your occupation	Daytime phone number
		Teacher/Web Designer	
Spouse's signature. If a joint return, both must sign.	**Date**	**Spouse's occupation**	**If the IRS sent you an Identity Protection PIN, enter it here (see inst.)**
		Pet Sitter/Dog Walker	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶ Self-Prepared			Firm's EIN ▶	
Firm's address ▶			Phone no.	

SCHEDULE C-EZ (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Net Profit From Business

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.
▶ Attach to Form 1040, 1040NR, or 1041. ▶ See instructions on page 2.

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2014

Attachment Sequence No. **09A**

Name of proprietor	Social security number (SSN)
Kristian D Secor	041-80-2377

Part I General Information

You May Use Schedule C-EZ Instead of Schedule C Only If You:

- Had business expenses of $5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562,** Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service
Service: Programming

B Enter business code (see page 2) ▶ 999999

C Business name. If no separate business name, leave blank.

D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.
2937 Worden St

City, town or post office, state, and ZIP code
San Diego, CA 92110

F Did you make any payments in 2014 that would require you to file Form(s) 1099? (see the Schedule C instructions) . . . ☐ Yes ☒ No

G If "Yes," did you or will you file required Forms 1099? . . . ☐ Yes ☐ No

Part II Figure Your Net Profit

1	**Gross receipts. Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see *Statutory employees* in the instructions for Schedule C, line 1, and check here . . . ▶ ☐	1	2,500.
2	**Total expenses** (see page 2). If more than $5,000, you **must** use Schedule C . . .	2	
3	**Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13** and **Schedule SE, line 2** (see instructions). (Statutory employees **do not** report this amount on Schedule SE, line 2.) Estates and trusts, enter on **Form 1041, line 3** . . .	3	2,500.

Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ▶ ____________.

5 Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for:

a Business ____________ **b** Commuting (see page 2) ____________ **c** Other ____________

6 Was your vehicle available for personal use during off-duty hours? . . . ☐ Yes ☐ No

7 Do you (or your spouse) have another vehicle available for personal use? . . . ☐ Yes ☐ No

8a Do you have evidence to support your deduction? . . . ☐ Yes ☐ No

b If "Yes," is the evidence written? . . . ☐ Yes ☐ No

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.**

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2014

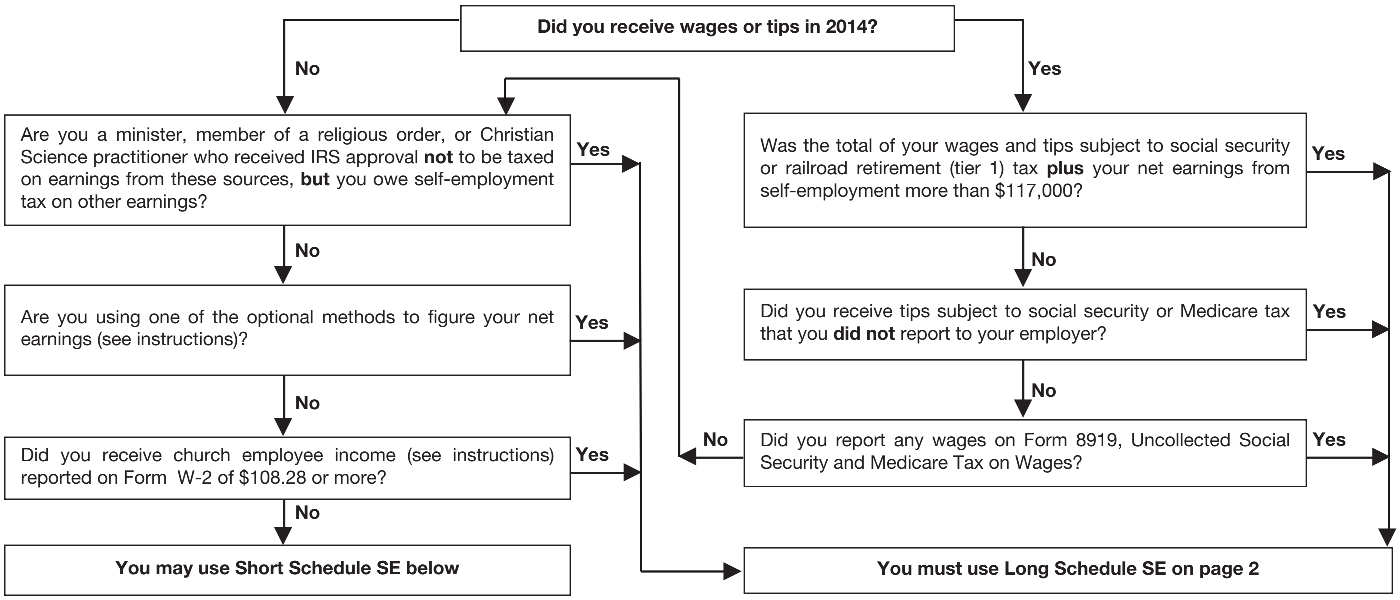
Attachment Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)	Social security number of person with **self-employment** income ▶
Kristian D Secor	041-80-2377

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**	
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**	2,500.
3	Combine lines 1a, 1b, and 2	**3**	2,500.
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**	2,309.
	Note. If line 4 is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.		
5	**Self-employment tax.** If the amount on line 4 is: • $117,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on **Form 1040, line 57,** or **Form 1040NR, line 55** • More than $117,000, multiply line 4 by 2.9% (.029). Then, add $14,508 to the result. Enter the total here and on **Form 1040, line 57,** or **Form 1040NR, line 55**	**5**	353.
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** 177.		

Form **5329**

Department of the Treasury
Internal Revenue Service (99)

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Form 5329 and its separate instructions is at *www.irs.gov/form5329*.

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2014

Attachment Sequence No. 29

Name of individual subject to additional tax. If married filing jointly, see instructions.	Your social security number
Kristian D Secor	041-80-2377

Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street), or P.O. box if mail is not delivered to your home		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).		If this is an amended return, check here ▶ ☐
Foreign country name	Foreign province/state/county	Foreign postal code

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 59, or Form 1040NR, line 57, without filing Form 5329. See the instructions for Form 1040, line 59, or for Form 1040NR, line 57.

Part I Additional Tax on Early Distributions

Complete this part if you took a taxable distribution before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	25,000.
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: 08	2	6,085.
3	Amount subject to additional tax. Subtract line 2 from line 1	3	18,915.
4	**Additional tax.** Enter 10% (.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	4	1,892.
	Caution: *If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).*		

Part II Additional Tax on Certain Distributions From Education Accounts

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5	Distributions included in income from Coverdell ESAs and QTPs	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	**Additional tax.** Enter 10% (.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	8	

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2014 than is allowable or you had an amount on line 17 of your 2013 Form 5329.

9	Enter your excess contributions from line 16 of your 2013 Form 5329 (see instructions). If zero, go to line 15			9	
10	If your traditional IRA contributions for 2014 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2014 traditional IRA distributions included in income (see instructions)	11			
12	2014 distributions of prior year excess contributions (see instructions)	12			
13	Add lines 10, 11, and 12			13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-			14	
15	Excess contributions for 2014 (see instructions)			15	
16	Total excess contributions. Add lines 14 and 15			16	
17	**Additional tax.** Enter 6% (.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			17	

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2014 than is allowable or you had an amount on line 25 of your 2013 Form 5329.

18	Enter your excess contributions from line 24 of your 2013 Form 5329 (see instructions). If zero, go to line 23			18	
19	If your Roth IRA contributions for 2014 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19			
20	2014 distributions from your Roth IRAs (see instructions)	20			
21	Add lines 19 and 20			21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-			22	
23	Excess contributions for 2014 (see instructions)			23	
24	Total excess contributions. Add lines 22 and 23			24	
25	**Additional tax.** Enter 6% (.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			25	

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2014 were more than is allowable or you had an amount on line 33 of your 2013 Form 5329.

26	Enter the excess contributions from line 32 of your 2013 Form 5329 (see instructions). If zero, go to line 31			26	
27	If the contributions to your Coverdell ESAs for 2014 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27			
28	2014 distributions from your Coverdell ESAs (see instructions)	28			
29	Add lines 27 and 28			29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-			30	
31	Excess contributions for 2014 (see instructions)			31	
32	Total excess contributions. Add lines 30 and 31			32	
33	**Additional tax.** Enter 6% (.06) of the **smaller** of line 32 **or** the value of your Coverdell ESAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			33	

Part VI Additional Tax on Excess Contributions to Archer MSAs

Complete this part if you or your employer contributed more to your Archer MSAs for 2014 than is allowable or you had an amount on line 41 of your 2013 Form 5329.

34	Enter the excess contributions from line 40 of your 2013 Form 5329 (see instructions). If zero, go to line 39			34	
35	If the contributions to your Archer MSAs for 2014 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35			
36	2014 distributions from your Archer MSAs from Form 8853, line 8	36			
37	Add lines 35 and 36			37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-			38	
39	Excess contributions for 2014 (see instructions)			39	
40	Total excess contributions. Add lines 38 and 39			40	
41	**Additional tax.** Enter 6% (.06) of the **smaller** of line 40 **or** the value of your Archer MSAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			41	

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs)

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2014 than is allowable or you had an amount on line 49 of your 2013 Form 5329.

42	Enter the excess contributions from line 48 of your 2013 Form 5329. If zero, go to line 47			42	
43	If the contributions to your HSAs for 2014 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43			
44	2014 distributions from your HSAs from Form 8889, line 16	44			
45	Add lines 43 and 44			45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-			46	
47	Excess contributions for 2014 (see instructions)			47	
48	Total excess contributions. Add lines 46 and 47			48	
49	**Additional tax.** Enter 6% (.06) of the **smaller** of line 48 **or** the value of your HSAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			49	

Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

50	Minimum required distribution for 2014 (see instructions)	50	
51	Amount actually distributed to you in 2014	51	
52	Subtract line 51 from line 50. If zero or less, enter -0-	52	
53	**Additional tax.** Enter 50% (.50) of line 52. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	53	

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

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

▶ Your signature ▶ Date

Paid Preparer Use Only				
Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

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Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits
(American Opportunity and Lifetime Learning Credits)

▶ Attach to Form 1040 or Form 1040A.

▶ Information about Form 8863 and its separate instructions is at *www.irs.gov/form8863.*

OMB No. 1545-0074

2014

Attachment Sequence No. **50**

Name(s) shown on return: Kristian D & Deborah C Secor

Your social security number: 041-80-2377

CAUTION *Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.*

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30			1	
2	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	2			
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3			
4	Subtract line 3 from line 2. If zero or less, **stop**; you cannot take any education credit	4			
5	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	5			
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)			6	
7	Multiply line 1 by line 6. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions described in the instructions, you **cannot** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ▶ ☐			7	
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below.			8	

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)			9	
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	6,590.
11	Enter the smaller of line 10 or $10,000			11	6,590.
12	Multiply line 11 by 20% (.20)			12	1,318.
13	Enter: $128,000 if married filing jointly; $64,000 if single, head of household, or qualifying widow(er)	13	128,000.		
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	90,643.		
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	37,357.		
16	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	16	20,000.		
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)			17	1.000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶			18	1,318.
19	**Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33			19	1,318.

Name(s) shown on return: Kristian D & Deborah C Secor

Your social security number: 041-80-2377

CAUTION *Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.*

Part III Student and Educational Institution Information

See instructions.

20 Student name (as shown on page 1 of your tax return): Kristian D Secor

21 Student social security number (as shown on page 1 of your tax return): 041-80-2377

22 Educational institution information (see instructions)

a. Name of first educational institution	b. Name of second educational institution (if any)
Argosy University	
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 1615 Murray Canyon Rd #100 San Diego CA 92108	(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2014? ☐ Yes ☒ No	(2) Did the student receive Form 1098-T from this institution for 2014? ☐ Yes ☐ No
(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? ☐ Yes ☒ No	(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? ☐ Yes ☐ No
If you checked "No" in **both (2) and (3)**, skip **(4)**.	If you checked "No" in **both (2) and (3)**, skip **(4)**.
(4) If you checked "Yes" in **(2) or (3)**, enter the institution's federal identification number (from Form 1098-T). 36-2855674	(4) If you checked "Yes" in **(2) or (3)**, enter the institution's federal identification number (from Form 1098-T).

23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2014? ☐ Yes — **Stop!** Go to line 31 for this student. ☒ No — Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2014 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) ☒ Yes — Go to line 25. ☐ No — **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of post-secondary education before 2014? ☒ Yes — **Stop!** Go to line 31 for this student. ☐ No — Go to line 26.

26 Was the student convicted, before the end of 2014, of a felony for possession or distribution of a controlled substance? ☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — Complete lines 27 through 30 for this student.

CAUTION *You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.*

American Opportunity Credit

27	Adjusted qualified education expenses (see instructions). **Do not enter more than $4,000**	27	
28	Subtract $2,000 from line 27. If zero or less, enter -0-	28	
29	Multiply line 28 by 25% (.25)	29	
30	If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1	30	

Lifetime Learning Credit

31	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	6,590.

Tax History Report

2014

► Keep for your records

Name(s) Shown on Return
Kristian D & Deborah C Secor

Five Year Tax History:

	2010	2011	2012	2013	2014
Filing status	MFJ	MFJ	MFJ	MFJ	MFJ
Total income	106,813.	98,721.	87,931.	93,434.	91,070.
Adjustments to income	250.	1,750.	576.	976.	427.
Adjusted gross income	106,563.	96,971.	87,355.	92,458.	90,643.
Tax expense	6,148.	14,732.	3,355.	3,369.	3,258.
Interest expense					
Contributions		1,800.			
Miscellaneous deductions		2,396.			0.
Other Itemized Deductions					
Total itemized/ standard deduction	11,400.	18,928.	11,900.	12,200.	12,400.
Exemption amount	7,300.	7,400.	7,600.	7,800.	7,900.
Taxable income	87,863.	70,643.	67,855.	72,458.	70,343.
Tax	14,331.	9,906.	9,311.	9,979.	9,641.
Alternative min tax					
Total credits			123.	310.	1,318.
Other taxes	453.		128.	133.	2,245.
Payments	11,663.	9,874.	8,520.	9,816.	9,887.
Form 2210 penalty	41.				
Amount owed	3,162.	32.	796.		681.
Applied to next year's estimated tax					
Refund				14.	
Effective tax rate %	12.70	10.22	10.52	10.46	9.18
**Tax bracket %	25.0	25.0	15.0	15.0	15.0

**Tax bracket % is based on Taxable income.

Consent to Use of Tax Return Information

Federal law requires this consent form be provided to you. Unless authorized by law we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

If you are requesting use of personal information from a joint return, you are representing that we have consent for both parties on the return.

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at *complaints@tigta.treas.gov.*

The following statements apply:

I authorize Intuit, the maker of TurboTax, to use my 2014 tax return information to determine if I am eligible for:
- Added ways to get my refund, refund bonus
- Extra benefits beyond my refund
- IRA contribution options

Sign this agreement by entering your name and the date below.

Kristian	Secor
First Name	Last Name

10/07/2015
Date

Read and accept this Disclosure Consent

This is an IRS requirement to transfer your information to purchase Amazon.com Gift Cards from Intuit.

To complete your purchase of Amazon.com Gift Card(s) we need to send your name, email address and refund amount to Sunrise Banks N.A. of St. Paul, Minnesota ('BANK') and to Santa Barbara Tax Products Group ('SBTPG'). They will process your request and forward your name and email address to ACI Gift Cards, Inc., a subsidiary of Amazon.com, Inc. ('ACI'). ACI will email the Amazon.com Gift Card(s) to you at the email address you have provided.

We send this information via an encrypted transmission for the sole purpose of providing you with this refund option. The parties referred to above will protect your confidentiality and use this information only per the refund processing agreement and their privacy policies.

IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

If you are requesting disclosure of personal information from a joint return, you are representing that we have consent for both parties on the return.

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at *complaints@tigta.treas.gov.*

To agree, simply enter your name and date in the boxes below after reading this consent and select "I Agree".

I authorize Intuit, the maker of TurboTax, to disclose to BANK and SBTPG my name, email address and refund amount, necessary to enable processing of my refund. SBTPG will send my name and email address to ACI so the Amazon.com Gift Card(s) I am buying from Intuit can be emailed to me.

First Name ________________ Last Name ________________

Please type the date below:

Date ________

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Read and accept this Disclosure Consent

This is an IRS requirement to transfer your information to purchase Amazon.com Gift Cards from Intuit.

To complete your purchase of Amazon.com Gift Card(s) we need to send your name, email address and refund amount to The Citizens Banking Company of Sandusky, OH ('BANK') and to Santa Barbara Tax Products Group ('SBTPG'). They will process your request and forward your name and email address to ACI Gift Cards, Inc., a subsidiary of Amazon.com, Inc. ('ACI'). ACI will email the Amazon.com Gift Card(s) to you at the email address you have provided.

We send this information via an encrypted transmission for the sole purpose of providing you with this refund option. The parties referred to above will protect your confidentiality and use this information only per the refund processing agreement and their privacy policies.

IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

If you are requesting disclosure of personal information from a joint return, you are representing that we have consent for both parties on the return.

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at *complaints@tigta.treas.gov.*

To agree, simply enter your name and date in the boxes below after reading this consent
and select "I Agree".

I authorize Intuit, the maker of TurboTax, to disclose to BANK and SBTPG my name, email address and refund amount, necessary to enable processing of my refund. SBTPG will send my name and email address to ACI so the Amazon.com Gift Card(s) I am buying from Intuit can be emailed to me.

First Name ________ Last Name ________

Please type the date below:

Date ________

Let’s see if you’re eligible for this offer

This is an IRS requirement

If you tell us it’s okay, we’ll use some of your tax information in order to make sure your correct refund amount is processed for your e-gift card.

IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

If you are requesting use of personal information from a joint return, you are representing that we have consent for both parties on the return.

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov.

I authorize Intuit, the maker of TurboTax, to use the information provided in this 2014 return to determine whether I am eligible to purchase an Amazon.com Gift Card and receive the associated bonus

First Name	Last Name
Kristian	Secor

Please type the date below:

10/07/2015

Date

Before you finish, we need your consent to keep you advised on how the new healthcare law may affect you

A new law, the Affordable Care Act (sometimes referred to as Obamacare) is offering money-saving tax credits and benefits to help you pay for your health insurance, even if you're already covered. By signing this agreement, you give TurboTax permission to send you personalized information that will keep you informed on this issue. We will not share your data with any third parties. You do not need to sign this in order to file.

IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at *complaints@tigta.treas.gov.*

To agree, enter your name(s) and date in the boxes below and select the "I Agree" button on the bottom of the page.

I authorize Intuit, the maker of TurboTax, to review the information in my 2014 return to provide the best recommendations to me to maximize my savings and benefits for health coverage.

Taxpayer's First Name	Taxpayer's Last Name
Spouse's First Name (if applicable)	Spouse's Last name (if applicable)

Please type the date below:

Date

We need your consent to process with this payment option

This is an IRS requirement

The purpose of this agreement is to confirm that you are eligible for this payment option. By agreeing, you allow Intuit, the maker of TurboTax software, to verify that your refund is enough to cover total fees and applicable sales tax.

IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

If you are requesting use of personal information from a joint return, you are representing that we have consent for both parties on the return.

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at *complaints@tigta.treas.gov.*

To agree, enter your name and date in the boxes below and select the "I Agree" button on the bottom of the page.

> I authorize Intuit, the maker of TurboTax, to use the information provided in this 2014 return to determine whether a portion of the refund can be used to pay for tax preparation.

Kristian	Secor
First Name	Last Name

Please type the date below:

10/07/2015

Date

Form 8960
Lines 4b, 5b, 7, 9, 10

Form 8960 Worksheet

2014

Name(s) Shown on Return	Your SSN
Kristian D & Deborah C Secor	041-80-2377

Line 4b - Adjustment for trade or business income or loss

(a) Activity name	(b) Gain or loss

Enter additional adjustments not included above:

Adjustment for trade or business income not subject to net investment tax	

Line 5b - Adjustment for gain or loss on dispositions

(a) Activity name	(b) Gain or loss
Capital loss carryover adjustment from 2013 for net investment tax purposes	0.

Enter additional adjustments not included above and check the box if a capital gain or loss:

	☐	
	☐	
Net gain or loss from disposition of property not subject to net investment tax		0.

Capital gain/loss not included in net investment income

(a) Activity name	(b) Capital Gain or Loss
Capital gain or loss from sale of property not subject to net investment income tax	

Calculation of line 5b adjustment due to capital loss carryforward

1	Net capital loss not included in net investment income	1	0.
2	Capital loss carryover to next year	2	
3	Lesser of line 1 or line 2 (Included as an adjustment on line 5b table above)	3	0.

Line 7 - Other modifications to investment income

1	Casualty and theft losses reported on Schedule A, line 20	1	
2	Amounts reported on Form 8814, line 21	2	
3	Adjustment for distributions from estates and trusts	3	
4	Schedules C and F income/loss included in net investment income	4	
5	Substitute interest and dividend payments	5	
6	Recovery of a prior year deduction	6	
7		7	
8	Total other modifications to investment income	8	

Line 9b - State income tax allocable to net investment income

1	State, local, and foreign income taxes	1	
2	Investment income	2	
3	Total adjusted gross income	3	
4	Divide line 2 by line 3. Enter result as a decimal amount	4	
5	State, local and foreign income taxes allocable to investment income	5	

Line 10 - Tax preparations fees allocable to net investment income

1	Tax preparations fees	1	
2	Investment income	2	
3	Total adjusted gross income	3	
4	Divide line 2 by line 3. Enter result as a decimal amount	4	
5	Tax preparations fees allocable to investment income	5	

Lines 9 and 10 - Application of Itemized Deduction Limitations Worksheet

Part I - Application of Section 67 to Deductions Properly Allocable to Investment Income

1	Enter the amount of Miscellaneous Itemized Deductions properly allocable to investment income before any itemized deductions limitations:		
2	Enter the total of all items listed on line 1	2	
3	Enter the amount of all Miscellaneous Itemized Deductions after the application of the section 67 limitation (Schedule A (Form 1040), line 27)	3	
4	Enter the lesser of the total reported on line 2 or line 3	4	

Part II - Application of Section 67 Limitation to Specific Deductions

(A)		(B)		(C)
Reenter the amounts and descriptions from Part I, line 1		Fraction (see Help)		Column A times B
	x		=	
	x		=	
	x		=	
	x		=	

Part III - Application of Section 68 to Deductions Properly Allocable to Investment Income

1	Enter the amount of Miscellaneous Itemized Deductions properly allocable to investment income from Column(C) of Part II:	1	
2	Enter the amount of state, local, and foreign income taxes that are properly allocable to investment income	2	
3	Enter the amount of other Itemized Deductions subject to the section 68 limitation and properly allocable to investment income before any itemized deduction limitation:	3	
4	Enter the total deductions properly allocable to investment income subject to the section 68 limitation. Enter the sum of lines 1 through 3	4	
5	Enter the amount of total itemized deductions allowed after the section 68 limitation. Form 1040, line 40	5	
6	Enter all other itemized deductions allowed but not subject to the section 68 deduction limitation:	6	
7	Subtract line 6 from line 5	7	
8	Enter the lesser of line 7 or line 4	8	

Part IV - Reconciliation of Schedule A Deductions to Form 8960 plus additional expenses, lines 9 and 10

(A)		(B)	(C)
Reenter the amounts and descriptions from Part III, lines 1-3		Fraction (see Help)	Column A times B
Miscellaneous Itemized Deductions properly allocable to Investment Income reportable on Form 8960, line 9c:			
1	x	=	
	x	=	
	x	=	
	x	=	
Total miscellaneous investment expenses to Form 8960, line 9c			
2 State, local, and foreign income taxes	x	=	
Itemized Deductions Subject to Section 68 reportable on Form 8960, line 10:			
3	x	=	
	x	=	
	x	=	
	x	=	
Penalty on early withdrawal of savings			
Other modifications:			
Total additional modifications to Form 8960, line 10			

Calculation of Former Passive Activity Suspended Losses Allowed as Deduction Against NII

1) Former Passive Activity Suspended Losses

(a) Activity name	(b) Suspended 12/31/2013	(c) Suspended 12/31/2014	(d) Used against activity	(e) Used against other passive

2) Former Passive Activity Suspended Losses - Schedule D

(a) Activity name	(b) Suspended 12/31/2013	(c) Suspended 12/31/2014	(d) Used against activity	(e) Used against other passive

3) Former Passive Activity Suspended Losses - Form 4797

(a) Activity name	(b) Suspended 12/31/2013	(c) Suspended 12/31/2014	(d) Used against activity	(e) Used against other passive

Form 8960
Line 7

Deduction Recoveries Worksheet

2014

Name(s) Shown on Return: Kristian D & Deborah C Secor

Your SSN: 041-80-2377

Was the recovery taken into account in computing a section 1411 net operating loss? YES ☐ NO ☐

1 Enter total amount of recovery included in gross income . . . . ______

* *Do not include recoveries of items that are included in net investment income in the year of recovery (included on lines 1-6)*

* *Do not include recoveries of items if the amount relates to a deduction taken in a tax year beginning before 2013*

* *Do not include recoveries of items if the amount relates to a deduction taken in a tax year beginning after 2012, and you were not subject to the NIIT solely because your MAGI was below the applicable threshold.*

2 Amount of the recovery that would have been included in gross income but for the application of the tax benefit rule under section 111 . . . . 0.

3 Total amount of the recovery (add lines 1 and 2) . . . . 0.

4 Enter as a decimal the percentage of the deduction allocated to net investment income in the prior year. (If the deduction was not allocated between investment income and non-investment income, enter 1.0000) . . . . ______

5 Enter the lesser of (a) line 3 mutiplied by line 4, or (b) the total amount deducted on the prior year Form 8960 attributable to item recovered (after any deduction limitations imposed by section 67 or 68) . . . . ______

Calculation of recoveries when the deduction is not taken into account in computing your section 1411 NOL

6 Multiply line 5 by .038 . . . . ______

7 Enter the amount of net investment income in the year of the deduction (previous year's Form 8960, line 12, unless line 12 is zero, then previous year's Form 8960, line 8 minus line 11) . . . . . . ______

8 Add the amount of line 5 to line 7. . . . . ______

9 Using the previous year's Form 8960, recalculate the NIIT for the year of the deduction by replacing the amount reported on line 12 with the amount reported on line 8 of this worksheet (do not use the net investment income reported on that year's Form 8960, line 12). Enter your recalculated NIIT here . . . . ______

10 Enter the NIIT reported for the year of the deduction . . . . 0.

11 Subtract line 10 from line 9 . . . . ______

12 Enter the smaller of line 6 or line 11 . . . . ______

13 Divide line 12 by 3.8%. Enter the result here and include on Form 8960, line 7 . . . . . ______

Calculation of recoveries when the deduction is taken into account in computing your section 1411 NOL

14 Enter the amount of the section 1411 NOL in the year of the deduction (entered as a positive number) . . . . ______

15 Enter the amount of the section 1411 NOL in the year of the deduction recomputed without the amount on line 5 (entered as a positive number, but not less than zero) . . . . ______

16 Subtract line 15 from line 14.Enter the result here and include on Form 8960, line 7 . . ______

Form 1040
Line 21

Other Income Statement

2014
Statement L21

Name(s) Shown on Return: Kristian D & Deborah C Secor
Social Security Number: 041-80-2377

		(a) Taxpayer	(b) Spouse
1	Child's investment income, from Form 8814		
2	Gambling winnings:		
a	From Form W-2G		
b	Winnings (prizes, etc.) from Form 1099-MISC, box 3		
c	Not reported on Form W-2G or Form 1099-MISC		
3	Taxable income from Form 1099-MISC:		
a	Substitute payments in lieu of interest or dividends		
b	Other income from box 3		
c	Alaska Permanent Fund		
d	Tribal Gaming		
e	Non-Employee Compensation from Form 1099-MISC box 7		
f	Rent from personal property from Form 1099-MISC box 1		
4	Taxable income from Form 1099-Q:		
a	Qualified tuition program distributions		
b	Coverdell ESA distributions		
5	Taxable income from Form 1099-G:		
a	Grants		
b	RTAA payments		
6	Foreign earned income and housing exclusion, from Form 2555		
7	Net operating loss carryover from a prior year		
8	Other income, from Schedule(s) K-1		
9	Taxable distribution from:		
a	Form 8853:		
	1 Taxable Archer MSA distributions — MSA		
	2 Taxable Medicare Advantage distributions — Med MSA		
	3 Taxable long term care distributions — LTC		
	4 Total Form 8853		
b	Form 8889, Health Savings Accounts		
10	Refunds or reimbursements of deductions claimed in a prior year:		
a	Reimbursement for deducted medical expenses		
b	Refunds of deducted taxes (not state or local income taxes) — Type of Tax / State or Local ID		
c	Recapture of deducted moving expenses		
d	Reimbursement for deducted casualty or theft loss		
e	Reimbursement for deducted employee business expenses		
f	Other refunds or reimbursements		
11	Recoveries of bad debts deducted in a prior year		
12	Jury duty pay		
13	Bartering income not reported elsewhere		
14	Income from the rental of personal property		
15	Income from the Cancellation of Debt:		
a	From Form 1099-C:		
	1 Amount of debt canceled from box 2		
	2 Amount of canceled debt excluded from income		
	3 Taxable amount of canceled debt		
b	From Schedule(s) K-1		
16	Income from "not for profit" activities (hobbies):		
17	Other taxable income:		
18	Income from Community Property:		
a	Positive community property adjustment		
b	Negative community property adjustment (enter as positive)		
19	**Total.** Add lines 1 through 14, 15a(3), 15b, 16, 17 and 18. Enter here and on Form 1040 or Form 1040NR, line 21		

Federal Information Worksheet 2014

► Keep for your records

Part I – Personal Information

Information in Part I is **completely calculated** from entries on Personal Information Worksheets.

Taxpayer:		**Spouse:**	
First name	Kristian	First name	Deborah
Middle initial	D Suffix	Middle initial	C Suffix
Last name	Secor	Last name	Secor
Social security no.	041-80-2377	Social security no.	350-50-3135
Occupation	Teacher/Web Designer	Occupation	Pet Sitter/Dog Walker
Date of birth	08/13/1970 (mm/dd/yyyy)	Date of birth	06/01/1961 (mm/dd/yyyy)
Age as of 1-1-2015	44	Age as of 1-1-2015	53
Daytime phone	(619)727-8541 Ext	Daytime phone	(619)209-0346 Ext
Legally blind	☐	Legally blind	☐
Date of death		Date of death	

Dependent of Someone Else:

Can taxpayer be claimed as dependent of another person (such as parent)? ☐ Yes ☒ No
If yes, **was** taxpayer claimed as dependent on that person's return? ☐ Yes ☒ No

Can spouse be claimed as dependent of another person (such as parent)? ☐ Yes ☒ No
If yes, **was** spouse claimed as dependent on that person's return? ☐ Yes ☒ No

Credit for the Elderly or Disabled (Schedule R):

Is the taxpayer retired on total and permanent disability? ☐ Yes ☐ No

Is the spouse retired on total and permanent disability? ☐ Yes ☐ No

Presidential Election Campaign Fund:

Does the taxpayer want $3 to go to the Presidential Election Campaign Fund? ☐ Yes ☒ No

Does the spouse want $3 to go to the Presidential Election Campaign Fund? ☐ Yes ☒ No

Part II – Address and Federal Filing Status (enter information in this section)

Address: 2937 Worden St Apt no.:
City: San Diego State: CA ZIP code: 92110
Foreign code: Foreign country:
Foreign province/county: Foreign postal code:

APO/FPO/DPO address, check if appropriate: APO ☐ FPO ☐ DPO ☐

Home phone:
Check to print phone number on Form 1040: ☐ Home ☐ Taxpayer daytime ☐ Spouse daytime

Federal filing status:

☐ **1** Single
☒ **2** Married filing jointly
☐ **3** Married filing separately
Check this box if you **did not** live with your spouse at any time during the year ► ☐
Check this box if you are eligible to claim your spouse's exemption (see Help) ► ☐
☐ **4** Head of household
If the 'qualifying person' is your child but **not** your dependent:
Child's First name ______ MI ____ Last Name ______ Suff ____
Child's social security number ______
☐ **5** Qualifying widow(er)
Check the appropriate box for the year your spouse died: 2012 ► ☐ 2013 ► ☐

Part III – Dependent/Earned Income Credit/Child and Dependent Care Credit Information

Information in Part III is completely calculated from entries on Dependent/Nondependent Info Worksheets.

First name / Last name	MI / Suff	Social security number / Relationship	Date of birth (mm/dd/yyyy) / Age	Code	**Not** qual for child tax cr	Date of death (mm/dd/yyyy) / Qualified child/dep care exps incurred and paid 2014	EIC	Lived with taxpyr in U.S.	Educ Tuitn and Fees	* Dep

* "Yes" - qualifies as dependent, "No" - does not qualify as dependent

Part IV — Earned Income Credit Information (you must answer these questions to calculate EIC)

Is the taxpayer or spouse a qualifying child for EIC for another person? ► ☐ Yes ☐ No

Was the taxpayer's (and spouse's if married filing jointly) home in the United States for more than half of 2014? ► ☐ Yes ☐ No

If the SSN of the taxpayer, or spouse if married filing jointly, was obtained to get a federally funded benefit, such as Medicaid, and the Social Security card contains the legend **Not Valid for Employment**, check this box (see Help) ► ☐

Check if you are filing head of household **and** your spouse is a nonresident alien **and** you lived with your spouse during the last six months of 2014 ► ☐

Was EIC disallowed or reduced in a previous year and are you required to file Form 8862 this year? ► ☐ Yes ☐ No

Check if you were notified by the IRS that EIC cannot be claimed in 2014 or if you are ineligible to claim the EIC in 2013 for any other reason ► ☐

Part V — Direct Deposit or Direct Debit Information (not applicable for Form 9465)

Do you want to elect **direct deposit** of any federal tax refund? ► ☐ Yes [X] No

Do you want to elect **direct debit** of federal balance due (Electronic filing only)? ► [X] Yes ☐ No

If you selected either of the options above, fill out the information below:

Name of Financial Institution (optional) ► Union Bank of California

Check the appropriate box ► Checking [X] Savings ☐

Routing number ► 122000496 Account number ► 0010646324

Enter the following information only if you are requesting direct debit of balance due:

Enter the payment date to withdraw from the account above ► 10/15/2015

Balance-due amount from this return ► 681.

Part VI — Additional Information for Your Federal Return

Standard Deduction/Itemized Deductions:

Check this box if you are itemizing for state tax or other purposes even though your itemized deductions are less than your standard deduction ► ☐

Check this box if you are married filing separately and your spouse itemized deductions ► ☐

Check this box to take the standard deduction even if less than itemized deductions ► ☐

Main Form Selection:

Check this box to calculate Form 1040 even if you qualify to use Form 1040A or 1040EZ ► ☐

Real Estate Professionals:

Do you or your spouse qualify for the special passive activity rules for taxpayers in real property business? (see Help) ► ☐ Yes ☐ No

Credit for Qualified Retirement Savings Contributions (Form 8880):

Is the taxpayer a full-time student? ► ☐ Yes ☐ No

Is the spouse a full-time student? ► ☐ Yes ☐ No

Foreign Tax Credit (Form 1116):

Check this box to file Form 1116 even if you're not required to file Form 1116 ► ☐

Resident country ► USA

Excludable Income from Am. Samoa, Guam, Commonwealth of the N. Mariana Islands, or Puerto Rico:

Excludable income of bona fide residents of American Samoa, Guam, or the Commonwealth of the Northern Mariana Islands ________

Excludable income from Puerto Rico ________

Dual Status Alien Return:

Check this box if you are a dual-status alien ► ☐

Third Party Designee:

Caution: Review transferred information for accuracy.

Do you want to allow another person to discuss this return with the IRS? ► ☐ Yes ☐ No

If Yes, complete the following:

Third party designee name ► ________

Third party designee phone number ► ________

Personal Identification number (enter any 5 numbers) ► ________

If you are entitled to a filing extension or other disaster relief provision as declared by the IRS, enter the appropriate information (see Help) ► ________

Part VI — Additional Information for Your Federal Return - Continued

Personal Representative for deceased taxpayers:
Name of personal representative required for E-filed returns when Form 1310 is not filed or it is not the surviving spouse . . . . ► ______

Part VII — State Filing Information

Identity Protection PIN:

If the IRS sent the taxpayer an Identity Protection PIN, enter it here . . . . ► ______
If the IRS sent the spouse an Identity Protection PIN, enter it here . . . . ► ______

Taxpayer:

Enter the taxpayer's state of residence as of December 31, 2014 . . . . ► CA
Check the appropriate box:
Taxpayer is a resident of the state above for the entire year . . . . ► X
Taxpayer is a resident of the state above for only part of year . . . . ► ☐
Date the taxpayer established residence in state above . . . . ► ______
In which state (or foreign country) did the taxpayer reside before this change? . . . . ► ______

Spouse:

Enter the spouse's state of residence as of December 31, 2014 . . . . ► CA
Check the appropriate box:
Spouse is a resident of the state above for the entire year . . . . ► X
Spouse is a resident of the state above for only part of year . . . . ► ☐
Date the spouse established residence in state above . . . . ► ______
In which state (or foreign country) did the spouse reside before this change? . . . . ► ______

Nonresident states:

Nonresident State(s)	Taxpayer/Spouse/Joint

Check this box if you are in a Registered Domestic Partnership or a civil union . . . . ► ☐
If you checked the box on the line above, also check the appropriate box below:
Check if this is your individual federal return you are filing with the IRS . . . . ► ☐
Check if this is the joint return created to file joint state tax return (see Help) . . . . ► ☐

Check this box if you are in a same-sex marriage . . . . ► ☐
If you checked the box on the line above, also check the appropriate box below:
Check if this is your federal return to be filed. . . . . ► ☐
Check if this is your individual return for filing state return only (see Help) . . . . ► ☐

Use the IRS web site or call the IRS automated response system to get your Electronic Filing PIN

Electronic Filing PIN assigned to the taxpayer by the IRS ____________

Electronic Filing PIN assigned to the spouse by the IRS ____________

These signature PINs are chosen by the taxpayer and spouse and used for e-filing your tax return

Taxpayer’s PIN used to sign the return 04150

Spouse’s PIN used to sign the return 04150

Personal Information Worksheet
For the Taxpayer

2014

► Keep for your records

QuickZoom to another copy of Personal Information Worksheet . . . . ►
QuickZoom to Federal Information Worksheet . . . . ►

Part I — Taxpayer's Personal Information

First name . . . Kristian Middle initial . D Last name . . Secor
Suffix . . . . .

Social security no. . . 041-80-2377 Member of U.S. Armed Forces in 2014? . . [ ] Yes [X] No

Date of birth . . . . . . 08/13/1970 (mm/dd/yyyy) age as of 1-1-2015 44

Occupation . . . . Teacher/Web Designer Daytime phone . . . . (619)727-8541 Ext

Marital status . . . Married
If widowed, check the appropriate box for the year your spouse died:
After 2014 ► [ ] 2014 . ► [ ] 2013 . ► [ ] 2012 . ► [ ] Before 2012 . ► [ ]

Are you retired on total and permanent disability? (for Schedule R, see Help). . . . . . ► [ ] Yes [ ] No
Check if this person is legally blind . . . . ► [ ]
If deceased, enter the date of death . . . . ► (mm/dd/yyyy)

Were you under the age of 16 as of 1-1-2015 and this is the first year you are filing a tax return? . . . . ► [ ] Yes [ ] No

Do you want $3 to go to Presidential Election Campaign Fund? . . . . ► [ ] Yes [X] No

Part II — Questions for Individuals Who Could Be Or Are Dependents of Another Taxpayer

1 **Can** someone (such as your parent) claim you as a dependent? . . . . ► [ ] Yes [X] No
2 If you answered 'Yes' to question 1, are you actually claimed as a dependent on that person's tax return?. . . . . ► [ ] Yes [X] No

Questions 3 through 5 are only required for individuals who claim the American Opportunity Credit.

3 Were you a full-time student during any part of five months during 2014? . . . . . ► [ ] Yes [X] No
4 Did your earned income exceed one-half of your support? . . . . ► [ ] Yes [ ] No
5 Was at least one of your parents alive on December 31, 2014?. . . . . ► [ ] Yes [ ] No

Part III — Taxpayer's State Residency Information

Enter this person's state of residence as of December 31, 2014 . . . . CA
Check the appropriate box:
This person is a resident of the state above for the entire year . . . . [X]
This person is a resident of the state above for only part of year . . . . [ ]
Date this person established residence in state above . . . . ►
In which state (or foreign country) did this person reside before this change? . . . . ►

Part IV — Dependent Care Expenses

Qualified dependent care expenses incurred and paid for this person in 2014 . . . .

Student Information Worksheet 2014

► Keep for your records

Name of Student	Social Security Number
Kristian D Secor	041-80-2377

Part I — Student Status

1 Was this person a student during 2014? . . . . [X] Yes [ ] No

2 What kind of school did the student attend during 2014? (Check all that apply.)

a [ ] Elementary c [X] College (postsecondary) e [ ] Military academy

b [ ] High school (secondary) d [ ] Vocational school f [ ] Not applicable

3 Did the student receive scholarships or other education assistance? . . . . [ ] Yes [ ] No

Part II — College Student Information

1 Did the student complete the first 4 years of postsecondary education as of 1/1/2014? . . . . [X] Yes [ ] No [ ] NA

2 Was this student enrolled at an eligible education institution during 2014? . . . . [X] Yes [ ] No [ ] NA

3 Was this student enrolled in a program that leads to a degree, certificate, or credential? . . . . [X] Yes [ ] No [ ] NA

4 Was this student taking courses as part of a postsecondary degree program or to acquire or improve job skills? . . . . [X] Yes [ ] No [ ] NA

5 Did this student take at least one-half the normal full-time workload for one academic period? . . . . [X] Yes [ ] No [ ] NA

6 Has this student been convicted of a felony for possessing or distributing a controlled substance? . . . . [ ] Yes [X] No [ ] NA

7 Is this student an eligible dependent of the taxpayer? . . . . [ ] Yes [ ] No [X] NA

8 In how many prior years has an American Opportunity Credit been claimed for this student? . . ► ______

9 In how many prior years has a Hope Credit been claimed for this student . . . . ► ______

Part III — Education Credit and Deduction Qualifications (Determined based entries in Part II)

1 Is this student qualified for the American Opportunity Credit? . . . . [ ] Yes [X] No

Already completed 4 years of college

2 Is this student qualified for the Lifetime Learning Credit? . . . . [X] Yes [ ] No

3 Is this student qualified for the Tuition and Fees Deduction? . . . . [X] Yes [ ] No

Part IV — Educational Institution and Tuition Summary

School Name EIN	Address (number, street, apt no., city, state, and ZIP Code)	Tuition paid	Scholar-ships or grants	On Form 1098-T	Received 2013 1098T with Box 2 filled and box 7 checked?
Argosy University 36-2855674	1615 Murray Canyon Rd #100 San Diego CA 92108	6,085.	0.	Yes [ ] No [X]	Yes [ ] No [X]
If a foreign address: Postal code:	foreign province/state: Country:				
				Yes [ ] No [ ]	Yes [ ] No [ ]
If a foreign address: Postal code:	foreign province/state: Country:				
Totals		6,085.	0.		

Part V ─ Education Assistance (Scholarships, Fellowships, Grants, etc.)

		Total	Taxable	Tax-free
1	Educational assistance that is always tax-free:			
a	Veteran or employer assistance from Form 1098-T Worksheets			
b	Other veteran assistance			
c	Other tax-free employer-provided assistance			
d	Total			
2	Scholarships, fellowships, and grants not reported on Form W-2:			
a	Scholarships and grants from Part IV above			
b	Other scholarships, fellowships and grants			
c	Total			
3	Scholarship reported in 2014 not allocable to 2014 expense			
4	Amount required to be used for other than qualified education expenses			
5	Subtract line 3 and 4 from line 2c			
6	Total qualified education expenses from Part VI below	6,755.		
7	If student is a candidate for a degree, enter the amount used for qualified education expenses, otherwise, enter -0-			
8	Subtract line 7 from line 5			
9	Taxable part. Add lines 4 and 8			
10	Tax-free educational assistance. Add lines 1d and 7			

Part VI ─ Education Expenses

	Description	Total	Amount eligible for						
			American Opportunity Credit Not Qualified	Lifetime Learning Credit	Tuition and Fees Deduction	Qualified Higher Education Expense for 529 Plan Not Applicable	Qualified Higher Education Expense for ESA Not Applicable	Qualified Higher Education Expense for US Bonds Not Applicable	Qualified Elementary and Secondary Expense for ESA Not Applicable
	Expenses:								
1	Tuition paid from Part IV	6,085.	6,085.	6,085.	6,085.	6,085.	6,085.	6,085.	
	Paid to institution as a condition of enrollment:								
2	Fees								
3	Books, supplies, equipment	505.	505	505	505	505	505		
	Paid to other than institution or not a condition of enrollment:								
4	Books, supplies, equipment	165.	165			165	165		
5	Other course-related								
6	Room and board								
7	Special needs expenses								
8	Computer expenses								
9	QTP or ESA contribution								
10	Academic tutoring								
11	Uniforms								
12	Transportation								
13	Total qualified expenses	6,755.	6,755.	6,590.	6,590.	6,755.	6,755.	6,085.	
	Adjustments:								
14	Refunds								
15	Tax-free assistance								
16	Deducted on Sched A								
17	Used for credit or deduction								
18	Used for exclusion		0.	0.	0.				
	See tax help								
19	Total adjustments		0.	0.	0.				
20	Adjusted qualified expenses	6,755.	6,755.	6,590.	6,590.	6,755.	6,755.	6,085.	0.

Part VII — Education Credit or Deduction Election

1	Elect credit or deduction which results in best tax outcome	X
2	Elect the American Opportunity Credit	
3	Elect the Lifetime Learning Credit	
4	Elect the tuition and fees deduction	
5	Not applicable	

Part VIII — Qualified Tuition Program (Section 529 Plan)

		For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Total Qualified Tuition Plan (QTP) distributions from Form 1099-Q		
2	Adjusted Qualified Higher Education Expenses		
3	Qualified Higher Education Expenses applied to QTP distributions		
4	Excess distributions. Subtract line 3 from line 1.		
	If line 4 is greater than zero, complete lines 5 through 8.		
5	Total distributed earnings from Form 1099-Q box 2		
6	Fraction. Divide line 3 by line 1.		
7	Multiply line 5 by line 6.		
8	Earnings taxable to recipient. Subtract line 7 from line 5.		

Part IX — Education Savings Account (ESA)

		For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Total Education Savings Account (ESA) distributions from Form 1099-Q		
2	Qualified Elementary and Secondary Education Expenses		
3	Qualified Elementary and Secondary Education Expenses applied		
4	Subtract line 3 from line 1.		
5	Adjusted Qualified Higher Education Expenses		
6	Qualified Higher Education Expenses applied to ESA distributions		
7	Excess distributions. Subtract line 6 from line 4.		
8	Distributions taxable to recipient		

Part X — Series EE and I U.S. Savings Bonds Issued After 1989

1	Total proceeds from U.S. Savings Bonds cashed during 2014 for this student	
2	Adjusted Qualified Higher Education Expenses	
3	Qualified Higher Education Expenses applied to exclusion of U.S. bond interest	
4	Interest included in line 1	

5 Name and address of eligible educational institution(s) attended:

Institution Name			Institution Name		
Street address			Street address		
City	State	Zip Code	City	State	Zip Code

Personal Information Worksheet For the Spouse

2014

► Keep for your records

QuickZoom to another copy of Personal Information Worksheet . . . . ►
QuickZoom to Federal Information Worksheet . . . . ►

Part I — Spouse's Personal Information

First name . . . Deborah Middle initial . C Last name . . Secor
Suffix . . . . .
Social security no. . . 350-50-3135 Member of U.S. Armed Forces in 2014? . . [ ] Yes [X] No

Date of birth . . . . . . 06/01/1961 (mm/dd/yyyy) age as of 1-1-2015 53

Occupation . . . . Pet Sitter/Dog Walker Daytime phone . . . . (619)209-0346 Ext

Marital status . . . Married
If widowed, check the appropriate box for the year your spouse died:
After 2014 ► [ ] 2014 . ► [ ] 2013 . ► [ ] 2012 . ► [ ] Before 2012 . ► [ ]

Are you retired on total and permanent disability? (for Schedule R, see Help). . . . . . ► [ ] Yes [ ] No
Check if this person is legally blind . . . . ► [ ]
If deceased, enter the date of death . . . . ► (mm/dd/yyyy)

Were you under the age of 16 as of 1-1-2015 and this is the first year you are filing a tax return? . . . . ► [ ] Yes [ ] No

Do you want $3 to go to Presidential Election Campaign Fund? . . . . ► [ ] Yes [X] No

Part II — Questions for Individuals Who Could Be Or Are Dependents of Another Taxpayer

1 **Can** someone (such as your parent) claim you as a dependent? . . . . ► [ ] Yes [X] No
2 If you answered 'Yes' to question 1, are you actually claimed as a dependent on that person's tax return?. . . . . ► [ ] Yes [X] No
Questions 3 through 5 are only required for individuals who claim the American Opportunity Credit.
3 Were you a full-time student during any part of five months during 2014? . . . . . ► [ ] Yes [ ] No
4 Did your earned income exceed one-half of your support? . . . . ► [ ] Yes [ ] No
5 Was at least one of your parents alive on December 31, 2014?. . . . . ► [ ] Yes [ ] No

Part III — Spouse's State Residency Information

Enter this person's state of residence as of December 31, 2014 . . . . CA
Check the appropriate box:
This person is a resident of the state above for the entire year . . . . [X]
This person is a resident of the state above for only part of year . . . . [ ]
Date this person established residence in state above . . . . ►
In which state (or foreign country) did this person reside before this change? . . . . ►

Part IV — Dependent Care Expenses

Qualified dependent care expenses incurred and paid for this person in 2014 . . . .

Form 1040

Forms W-2 & W-2G Summary

2014

► Keep for your records

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Form W-2 Summary

Box No.	Description	Taxpayer	Spouse	Total
1	Total wages, tips and compensation:			
	Non-statutory & statutory wages not on Sch C . .	63,570.		63,570.
	Statutory wages reported on Schedule C			
	Foreign wages included in total wages.			
	Unreported tips.			
2	Total federal tax withheld	5,887.		5,887.
3 & 7	Total social security wages/tips	36,233.		36,233.
4	Total social security tax withheld	2,246.		2,246.
5	Total Medicare wages and tips	67,491.		67,491.
6	Total Medicare tax withheld	978.		978.
8	Total allocated tips			
9	Not used			
10	Total dependent care benefits			
11	Total distributions from nonqualified plans . . .			
12 a	Total from Box 12	3,885.		3,885.
b	Elective deferrals to qualified plans	1,577.		1,577.
c	Roth contributions to 401(k) & 403(b) plans . .			
d	Deferrals to government 457 plans			
e	Deferrals to non-government 457 plans			
f	Deferrals 409A nonqual deferred comp plan . .			
g	Income 409A nonqual deferred comp plan . . .			
h	Uncollected Medicare tax			
i	Uncollected social security and RRTA tier 1 . .			
j	Uncollected RRTA tier 2			
k	Income from nonstatutory stock options			
l	Non-taxable combat pay			
m	Total other items from box 12	2,308.		2,308.
14 a	Total deductible mandatory state tax	347.		347.
b	Total deductible charitable contributions			
c	This line does not apply to TurboTax			
d	Total RR Compensation			
e	Total RR Tier 1 tax			
f	Total RR Tier 2 tax			
g	Total RR Medicare tax			
h	Total RR Additional Medicare tax			
i	Total RRTA tips.			
j	Total other items from box 14	2,344.		2,344.
16	Total state wages and tips.	63,570.		63,570.
17	Total state tax withheld	1,580.		1,580.
19	Total local tax withheld.			

Form **W-2** | **Wage and Tax Statement** | **2014**

► Keep for your records

Name: Kristian D Secor

Social Security Number: 041-80-2377

☐ **Spouse's W-2**
☐ **Do not transfer this W-2 to next year**

Military: Complete **Part VI** on Page 2 below

a Employee's social security No . 041-80-2377
b Employer's ID number 95-6006144
c Employer's name, address, and ZIP code
UNIV OF CALIF-SAN DIEGO
UNIV OF CALIF - SAN DIEGO
Street PAYROLL - 0952
City LA JOLLA
State CA ZIP Code 92093
Foreign Country

d Control number .

☒ **Transfer employee information from the Federal Information Worksheet**

e Employee's name
First Kristian M.I. D
Last Secor Suff.

f Employee's address and ZIP code
Street 2937 Worden St
City San Diego
State CA ZIP Code 92110
Foreign Country

1 Wages, tips, other compensation: 28,913.74
2 Federal income tax withheld: 2,576.41
3 Social security wages:
4 Social security tax withheld:
5 Medicare wages and tips: 31,258.10
6 Medicare tax withheld: 453.24
7 Social security tips:
8 Allocated tips:
9
10 Dependent care benefits:
11 Nonqualified plans:
Distributions from sect. 457 and nonqualified plans *(Important, see Help)*
12 Enter box 12 below

13 ☐ Statutory employee ☐ Retirement plan ☐ Third-party sick pay

14 Enter box 14 below **after** entering boxes 18, 19, and 20.
NOTE: Enter box 15 **before** entering box 14.

Box 12 Code	**Box 12** Amount

If Box 12 code is:
A: Enter amount attributable to RRTA Tier 2 tax
M: Enter amount attributable to RRTA Tier 2 tax
P: Double click to link to Form 3903, line 4. . .
R: Enter MSA contribution for Taxpayer . . .
Spouse . . . .
W: Enter HSA contribution for Taxpayer . . .
Spouse . . . .
G: ☐ Employer is **not** a state or local government

Box 15 State	Employer's state I.D. no.	**Box 16** State wages, tips, etc.	**Box 17** State income tax
CA	935-0505-5	28,913.74	654.06

Box 20 Locality name	**Box 18** Local wages, tips, etc.	**Box 19** Local income tax	Associated State

Box 14 Description or Code on Actual Form W-2	Amount	TurboTax Identification of Description or Code (Identify this item by selecting the identification from the drop down list. If not on the list, select Other).
DCP-CAS	2,344.36	Other (not classified)

Form **W-2** | **Wage and Tax Statement** ► Keep for your records | **2014**

Name: Kristian D Secor
Social Security Number: 041-80-2377

☐ **Spouse's W-2**
☐ **Do not transfer this W-2 to next year**

Military: Complete **Part VI** on Page 2 below

a Employee's social security No. 041-80-2377
b Employer's ID number 20-4506022
c Employer's name, address, and ZIP code
EDUCATION MANAGEMENT LLC
AGENT FOR:TAIC - SAN DIEGO INC
Street 210 SIXTH AVENUE 33RD FLOOR
City PITTSBURGH
State PA ZIP Code 15222
Foreign Country

d Control number . 0000000088WXX

☐ **Transfer employee information from the Federal Information Worksheet**

e Employee's name
First KRISTIAN M.I. D
Last SECOR Suff.
f Employee's address and ZIP code
Street 2937 WORDEN ST
City SAN DIEGO
State CA ZIP Code 92110
Foreign Country

1 Wages, tips, other compensation	26,576.05	**2** Federal income tax withheld	2,935.82
3 Social security wages	28,153.20	**4** Social security tax withheld	1,745.49
5 Medicare wages and tips	28,153.20	**6** Medicare tax withheld	408.22
7 Social security tips		**8** Allocated tips	
9		**10** Dependent care benefits	
11 Nonqualified plans		Distributions from sect. 457 and nonqualified plans *(Important, see Help)*	
12 Enter box 12 below			

13 ☐ Statutory employee
☒ Retirement plan
☐ Third-party sick pay

14 Enter box 14 below **after** entering boxes 18, 19, and 20.
NOTE: Enter box 15 **before** entering box 14.

Box 12 Code	**Box 12** Amount
C	26.88
D	1,577.15
DD	2,280.69

If Box 12 code is:
A: Enter amount attributable to RRTA Tier 2 tax
M: Enter amount attributable to RRTA Tier 2 tax
P: Double click to link to Form 3903, line 4. . .
R: Enter MSA contribution for Taxpayer . . .
Spouse . . . .
W: Enter HSA contribution for Taxpayer . . .
Spouse . . . .
G: ☐ Employer is **not** a state or local government

Box 15 State	Employer's state I.D. no.	**Box 16** State wages, tips, etc.	**Box 17** State income tax
CA	299-8106 5	26,576.05	864.73

Box 20 Locality name	**Box 18** Local wages, tips, etc.	**Box 19** Local income tax	Associated State

Box 14 Description or Code on Actual Form W-2	Amount	TurboTax Identification of Description or Code (Identify this item by selecting the identification from the drop down list. If not on the list, select Other).
CA SDI	265.81	California SDI tax

Form **W-2** | **Wage and Tax Statement** ► Keep for your records | **2014**

Name: Kristian D Secor
Social Security Number: 041-80-2377

[ ] **Spouse's W-2**
[ ] **Do not transfer this W-2 to next year**

Military: Complete **Part VI** on Page 2 below

a Employee's social security No . 041-80-2377
b Employer's ID number 33-0419461
c Employer's name, address, and ZIP code
COLEMAN COLLEGE

Street 8888 BALBOA AVE
City SAN DIEGO
State CA ZIP Code 92123-1506
Foreign Country

d Control number .

[X] **Transfer employee information from the Federal Information Worksheet**

e Employee's name
First Kristian M.I. D
Last Secor Suff.
f Employee's address and ZIP code
Street 2937 Worden St
City San Diego
State CA ZIP Code 92110
Foreign Country

1	Wages, tips, other compensation	8,080.00
2	Federal income tax withheld	374.94
3	Social security wages	8,080.00
4	Social security tax withheld	500.96
5	Medicare wages and tips	8,080.00
6	Medicare tax withheld	117.16
7	Social security tips	
8	Allocated tips	
9		
10	Dependent care benefits	
11	Nonqualified plans	
	Distributions from sect. 457 and nonqualified plans *(Important, see Help)*	
12	Enter box 12 below	

13 [ ] Statutory employee
[ ] Retirement plan
[ ] Third-party sick pay

14 Enter box 14 below **after** entering boxes 18, 19, and 20.
NOTE: Enter box 15 **before** entering box 14.

Box 12 Code	**Box 12** Amount

If Box 12 code is:
A: Enter amount attributable to RRTA Tier 2 tax
M: Enter amount attributable to RRTA Tier 2 tax
P: Double click to link to Form 3903, line 4. . .
R: Enter MSA contribution for Taxpayer . . .
Spouse . . . .
W: Enter HSA contribution for Taxpayer . . .
Spouse . . . .
G: [ ] Employer is **not** a state or local government

Box 15 State	Employer's state I.D. no.	**Box 16** State wages, tips, etc.	**Box 17** State income tax
CA	91030833	8,080.00	60.74

Box 20 Locality name	**Box 18** Local wages, tips, etc.	**Box 19** Local income tax	Associated State

Box 14 Description or Code on Actual Form W-2	Amount	TurboTax Identification of Description or Code (Identify this item by selecting the identification from the drop down list. If not on the list, select Other).
SDI	80.80	California SDI tax

Form W-2 — Wage and Tax Statement — 2014

► Keep for your records

Name: Kristian D Secor

Social Security Number: 041-80-2377

☐ **Spouse's W-2**
☐ **Do not transfer this W-2 to next year**

Military: Complete **Part VI** on Page 2 below

a Employee's social security No . 041-80-2377
b Employer's ID number . . . . .
c Employer's name, address, and ZIP code

Street
City
State ZIP Code
Foreign Country

d Control number .

☒ **Transfer employee information from the Federal Information Worksheet**

e Employee's name
First Kristian M.I. D
Last Secor Suff.

f Employee's address and ZIP code
Street 2937 Worden St
City San Diego
State CA ZIP Code 92110
Foreign Country

1 Wages, tips, other compensation
2 Federal income tax withheld
3 Social security wages
4 Social security tax withheld
5 Medicare wages and tips
6 Medicare tax withheld
7 Social security tips
8 Allocated tips
9
10 Dependent care benefits
11 Nonqualified plans
Distributions from sect. 457 and nonqualified plans *(Important, see Help)*
12 Enter box 12 below

13 ☐ Statutory employee
☐ Retirement plan
☐ Third-party sick pay

14 Enter box 14 below **after** entering boxes 18, 19, and 20.
NOTE: Enter box 15 **before** entering box 14.

Box 12 Code	**Box 12** Amount

If Box 12 code is:
A: Enter amount attributable to RRTA Tier 2 tax
M: Enter amount attributable to RRTA Tier 2 tax
P: Double click to link to Form 3903, line 4. . .
R: Enter MSA contribution for Taxpayer . . .
Spouse . . . .
W: Enter HSA contribution for Taxpayer . . .
Spouse . . . .
G: ☐ Employer is **not** a state or local government

Box 15 State	Employer's state I.D. no.	**Box 16** State wages, tips, etc.	**Box 17** State income tax

Box 20 Locality name	**Box 18** Local wages, tips, etc.	**Box 19** Local income tax	Associated State

Box 14 Description or Code on Actual Form W-2	Amount	TurboTax Identification of Description or Code (Identify this item by selecting the identification from the drop down list. If not on the list, select Other).

Form **1095-OTH** **Health Insurance Coverage** **2014**

► Keep for your records

QuickZoom to Form 1095-A, Health Insurance Marketplace Statement . . . ►
QuickZoom to Form 1095-B, Health Coverage . . . ►
QuickZoom to Form 1095-C, Employer-Provided Health Insurance Offer and Coverage . . . ►
QuickZoom to Form 1095, Worksheet . . . ►
QuickZoom to Form 8962, Premium Tax Credit (PTC) . . . ►
QuickZoom to Form 8965, Health Coverage Exemptions . . . ►

Health Insurance Coverage for Individuals - This form may be used to report health insurance coverage information for each individual whose health coverage is NOT reported on a Form 1095-A. If reporting an individual's periods of coverage from Form 1095-B or Form 1095-C, that individual's health coverage information should not be reported below.

☐ Check the box to populate the Name, SSN, and DOB for everyone listed on the return below.
Note: Checking this box again will repopulate the information below and overwrite existing entries.

Line	Covered Individual: **a.** Name of covered individual(s) / **b.** SSN	**c.** DOB	Covered all 12 months	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
17	Kristian 041-80-2377	08/13/70		X	X	X	X	X	X	X	X	X	X	X	X
18	Deborah 350-50-3135	06/01/61		X	X	X	X	X	X	X	X	X	X	X	X
19															
20															
21															
22															

1098-T Worksheet | **Tuition Statement** ► Keep for your records | **2014**

Taxpayer's name	Social Security No.
Kristian D & Deborah C Secor	041-80-2377

1098-T Information (Required):

A A Form 1098-T was received from this institution . . . . Yes [ ] No [X]

B A Form 1098-T was received from this institution for **2013** with Box 2 filled in and Box 7 checked . . . . Yes [ ] No [X]

Identify Student (Required):

A If student is Kristian or Deborah

Double-click *to link this 1098-T to the applicable* ***Taxpayer or Spouse Student Information Worksheet*** . . . . ► Kristian

B If student is

Double-click *to link this 1098-T to the applicable* ***Dependent Student Information Worksheet*** . . . . ►

Filer's name: Argosy University Street address: 1615 Murray Canyon Rd #100 City: San Diego State: CA Zip Code: 92108 Foreign province/county: Foreign postal code: Foreign country:	**1** Payments received for qualified tuition and related expenses . . . . $ 6,085. **2** Amounts billed for qualified tuition and related expenses. . . . . $ **3** If this box is checked, your educational institution has changed its reporting method for 2014 . . . . . . [ ]

Filer's Federal identification number 36-2855674	Student's Social Security Number. 041-80-2377	**4** Adjustments made for a prior year $	**5** Scholarships or grants $
Student's name: Kristian Street address: 2937 Worden St Apt. No.: City: San Diego State: CA Zip Code: 92110		**6** Adjustments to scholarships or grants for a prior year $	**7** Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2015 . . . . ► [ ]
Service Provider/ Acct No	**8** Check if at least half-time student ► [ ]	**9** Checked if a graduate student . . ► [ ]	**10** Ins. contract reimb./refund $

Reconciliation of Box 1, Payments Received for Qualified Tuition and Related Expenses

A Enter box 1 amount **not** paid during 2014 . . . . 0.

B Enter box 1 amount actually paid during 2014 . . . . 6,085.

Reconciliation of Box 2, Amounts Billed for Qualified Tuition and Related Expenses

A Enter box 2 amount **not** paid during 2014. . . . .

B Enter box 2 amount actually paid during 2014 . . . .

Reconciliation of Box 5, Scholarships or Grants

A Enter portion of box 5 amount from veteran- or tax free employer-provided assistance . . .

B Enter portion of box 5 amount already included in income (on Forms W-2, 1099-MISC) . . .

C Portion of box 5 amount from scholarships or grants. . . . .

D Box 5 amount includes veteran- or employer-provided educational assistance . . . . [ ]

Form 1099-Q Summary

2014

► Keep for your records

Name(s) Shown on Return	Social Security No.
Kristian D & Deborah C Secor	041-80-2377

	Coverdell Educational Savings Account (ESA) Distributions	**Recipient Taxpayer**	**Recipient Spouse**
1	Total gross distributions from box 1 of Form 1099-Q		
a	Less: Rollover to another ESA of beneficiary		
b	Less: Transfer to another family member		
c	Less: Transfer to a non-family member		
d	Less: Return of 2014 contributions		
e	Less: Return of pre 2014 contributions. These are reported on the tax return in the year the contribution was made, not on the 2014 tax return		
2	Balance of gross Coverdell ESA distributions		
3	Education expenses not used as basis for credits		
4	Amount of ESA distributions after return of basis		
5	Earnings on return of 2014 contributions		
6	Earnings on non-family member transfer		
7	Taxable amount of ESA distributions on line 2		
8	Taxable amount included on Form 1040, line 21		
9	Non-taxable ESA distributions		
	Gross State Qualified Tuition Plan (QTP) Distributions		
10	Total gross distributions from box 1 of Form 1099-Q		
a	Less: Rollover to another QTP of beneficiary		
b	Less: Transfer to another family member		
c	Less: Transfer to a non-family member		
11	Balance of gross state QTP distributions		
12	Earnings on state QTP distributions on line 11		
	Gross Private Qualified Tuition Plan (QTP) Distributions		
13	Total gross distributions from box 1 of Form 1099-Q		
a	Less: Rollover to another QTP of beneficiary		
b	Less: Transfer to another family member		
c	Less: Transfer to a non-family member		
14	Balance of gross private QTP distributions		
15	Earnings on private QTP distributions on line 14		
	Taxable Qualified Tuition Plan (QTP) Distributions		
16	Balance of gross QTP distributions		
17	Earnings on QTP distributions on line 16		
18	Education expenses not used as basis for credits		
19	Non-taxable QTP distributions		
20	Taxable amount of earnings on line 17		
21	Earnings on non-family member transfer (state)		
22	Earnings on non-family member transfer (private)		
23	Taxable amount included on Form 1040, line 21		

Qualified Tuition Plan (QTP) Distributions for Other Beneficiaries (included in page 1)

T S	Beneficiary	Distribution	Earnings	Expenses	Taxable amount	Recipient Taxpayer	Recipient Spouse
0	Total						

Educational Savings Account (ESA) Distributions for Other Beneficiaries (included in page 1)

T S	Beneficiary	Distribution	Taxable amount	Recipient Taxpayer	Recipient Spouse
0	Total				

Form 1099-MISC Summary

2014

► Keep for your records

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Form 1099-MISC Summary

Box	Description	Taxpayer	Spouse	Total
1	Total Rents			
	▸ Schedule C			
	▸ Schedule E			
	▸ Form 4835			
	▸ Other Income			
2	Total Royalties			
	▸ Schedule C			
	▸ Schedule E			
3	Total Other income			
	▸ Schedule C			
	▸ Schedule F			
	▸ Form 4835			
	For Form 1040:			
	▸ Winnings (Prizes, etc.)			
	▸ Tribal Gaming			
	▸ Alaska Permanent Fund			
	▸ Other Income			
4	Federal tax withheld			
5	Fishing boat proceeds			
6	Medical and health care payments			
7	Total Nonemployee compensation	2,500.		2,500.
	▸ Schedule C	2,500.		2,500.
	▸ Schedule F			
	▸ Wages			
	▸ Other Income			
8	Substitute payments			
10	Total Crop insurance proceeds			
	▸ Schedule F			
	▸ Form 4835			
13	Excess golden parachute payments			
14	Gross proceeds paid to an attorney			
	▸ Taxable amount			
15a	Section 409A deferrals			
15b	Section 409A income			
16	State tax withheld - total			

Form **1099-MISC** **Miscellaneous Income** **2014**

► Keep for your records

Name	Social Security Number
Kristian D Secor	041-80-2377

Payer's Name . . . . Murken Media

Payer's Identification No. **EIN** . ______ **or** **SSN** . 555-95-2806

Account number *(for your records only)* . . . . ______

☐ **Spouse's 1099-MISC** ☐ **Do not transfer this 1099-MISC to next year**

For each type of 1099-MISC income, select the appropriate form or schedule in your return on which to report this income. Double-click in the field next to the form's name and when the window appears, either "select or create" the copy on which you want to report the 1099-MISC income. See Help.

Box 1 Rents . . . . ______

Required: *double-click to select the form on which to report this income:*

______ Schedule C ______ Form 4835

______ Schedule E ☐ Other Income

Box 2 Royalties . . . . ______

Required: *double-click to select the form on which to report this income:*

______ Schedule C

______ Schedule E

Box 3 Other income . . . . ______

Required: *double-click to select the form on which to report this income:*

______ Schedule C ______ Form 4835

______ Schedule F

☐ Winnings (Prizes, etc.)

☐ Tribal Member Gaming Payments

☐ From Alaska Permanent Fund

☐ Other Income

☐ Back Wages from Lawsuit. Amount: ______

Box 4 Federal income tax withheld . . . . ______

Box 5 Fishing boat proceeds . . . . ______

Required: *double-click to select the Schedule C on which to report this income:*

______ Schedule C

Box 6 Medical and health care payments . . . . ______

Required: *double-click to select the Schedule C on which to report this income:*

______ Schedule C

Box 7 Nonemployee compensation 2,500.00

Required: *double-click to select the form on which to report this income:*

Service: Programming Schedule C

______ Schedule F

☐ Wages subject to Social Security & Medicare tax

If checked, enter Reason Code for Form 8919 (see Help) . . . ____

If Reason Code A or C, enter determination date . . . . . . ______

☐ Other Income

☐ Back Wages from Lawsuit. Amount: ______

Box 8 Substitute payments in lieu of dividends or interest . . . . ______

Box 10 Crop insurance proceeds . . . . ______

Required: *double-click to select the form on which to report this income:*

______ Schedule F

______ Form 4835

Box 13 Excess golden parachute payments . . . . ______

Report 20% excise tax on Form 1040

Box 14 Gross proceeds paid to an attorney . . . . ______

Taxable amount from box 14 to Schedule C . . . . ______

Required: *double-click to select the Schedule C on which to report this income:*

______ Schedule C

Boxes 15a & b Section 409A deferrals . . . . ______

Section 409A income . . . . ______

Boxes 16-18 State tax withheld - 1st state . . . . ______

State name (two letters) - 1st state . . ______ State ID number - 1st state . . . . . ______

State income - 1st state . . . . ______

State tax withheld - 2nd state . . . . ______

State name (two letters) - 2nd state . . ______ State ID number - 2nd state . . . . . ______

State income - 2nd state . . . . ______

Form 1099-R Summary 2014

► Keep for your records

Name(s) Shown on Return	Social Security No.
Kristian D & Deborah C Secor	041-80-2377

Traditional IRA Distributions			Taxpayer	Spouse
Gross	**1**	Total gross distributions from box 1 of Form 1099-R	25,000.	
	a	Less: Amounts rolled over		
	b	Less: Inherited and treat as own		
	c	Less: Other inherited IRA amount		
	d	Less: Return of contributions		
	e	Less: Qualified charitable distributions		
	f	Less: HSA funding distributions		
	2	Balance of gross traditional IRA distributions	25,000.	
	3	Amount of line 2 converted to a Roth IRA		
	a	Less: Amount recharacterized		
	4	Net amount of line 2 converted to a Roth IRA		
	5	Amount of line 2 not converted to a Roth IRA	25,000.	
Taxable	**6**	Earnings on return of contributions		
	7	Taxable amount of inherited IRAs on line 1c		
	8	Taxable amount not converted to Roth IRA	25,000.	
	9	Taxable amount of Roth IRA conversions		
	10	Taxable amount included on Form 1040, line 15b	25,000.	
	11	If checked, taxable amount calculated on Form 8606	☐	☐

Roth IRA Distributions			Taxpayer	Spouse
Gross	**12**	Total gross distributions from box 1 of Form 1099-R		
	a	Less: Rollover to another Roth IRA		
	b	Less: Inherited and treat as own		
	c	Less: Other inherited Roth IRA amount		
	d	Less: Return of contributions		
	13	Roth IRA distributions subject to distribution rules		
Qualified	**14**	Total gross qualified distributions		
	a	Less: Rollover to another Roth IRA		
	b	Less: Inherited and treat as own		
	c	Less: Other inherited Roth IRA amount		
	15	Qualified distributions subject to distribution rules		
Taxable	**16**	Net nonqualified distributions for Form 8606		
	17	Earnings on return of contributions		
	18	Taxable amount of inherited Roth IRAs on line 12c		
	19	Taxable earnings on nonqualified distributions		
	20	Taxable amount included on Form 1040, line 15b		

Recharacterizations *(See Help)*			Taxpayer	Spouse
Gross	**21 a**	2014 form code N (included on Form 1040, line 15a)		
	21 b	2015 form code R (not included on 1040, line 15a)		

Kristian D & Deborah C Secor 041-80-2377

Pensions and Annuities			Taxpayer	Spouse
Gross	22	Total gross distributions from box 1 of Form 1099-R		
	a	Less: Lump sum transferred to Form 4972		
	b	Less: Amount not reported on Form 1040, line 16		
	c	Designated Roth distribution allocated to an IRR		
	23	Amount of line 22 converted to a Roth IRA		
	a	Less: Amount recharacterized		
	b	Net amount of line 23 converted to a Roth IRA		
	24	Distributions from Canada RRP Wks, line 7a		
	25	Gross distribution transferred to Form 1040, line 16a		
	a	Less: Amount rolled over		
	b	Amount attributable to an in-plan Roth rollover		
Taxable	26	Taxable amount in box 2a, Form 1099-R		
	a	Taxable amount rolled over		
	b	Non-taxable amount rolled over		
	c	Designated Roth contribution basis rolled to Roth IRA		
	d	Insurance premiums for retired public safety officers		
	27	Lump sum amount transferred to Form 4972		
	28	Amount transferred to Form 1040, line 7		
	a	Disability before minimum retirement age		
	b	Return of contributions		
	c	Insurance premiums for retired public safety officers		
	29	Nontaxable amount from Simplified Method		
	30	Capital gains from charitable gift annuities		
	a	Capital gain subject to the 28% rate		
	b	Unrecaptured section 1250 gain		
	31	Taxable amount of Roth IRA conversions		
	a	Taxable amount of in-plan Roth rollovers		
	32 a	Taxable amount of distributions		
	b	Taxable distributions from Canada RRP Wks, line 7b		
	c	Taxable amount transferred to Form 1040, line 16b		
Section 1035 Tax-free Exchange				
Pensions	33	Total gross distributions from box 1 of Form 1099-R		
IRAs	34	Total gross distributions from box 1 of Form 1099-R		
Distributions on 2014 1099-Rs Not Reported on the 2014 Return				
Code P	35	Distribution reported on 2013 tax return		
Code R	36	Recharacterizations of prior year contributions or conversions. Need not be reported on tax return.		
Tax Withholding				
Box 4	37	Total federal tax withheld	4,000.	
Box 10	38	Total state tax withheld	400.	
Box 13	39	Total local tax withheld		
Nontaxable Distributions for Sales Tax Deduction				
	40	Nontaxable IRA distributions	0.	
	41	Nontaxable pension distributions		
Health Insurance Premiums				
	42	Health insurance deductible on Schedule A		
Taxable Distributions included in Net Investment Income				
	43	Annuity payments and other distributions that may be subject to the net investment income tax		

Form **1099-R** **Distributions from Pensions, IRAs, etc** **2014**

► Keep for your records

Name	Social Security Number
Kristian D Secor	041-80-2377

Source Form : 1099-R . ► [X] CSA-1099-R . ► [ ] CSF-1099-R . ► [ ] RRB-1099-R . ► [ ]

If Spouse's 1099-R, check this box . ► [ ]
Do not transfer this 1099-R to next year [ ]

Corrected [ ]

This section is for RRB-1099-R use only

Payer's name, street address, city, state, and ZIP code.

Payer's country

Payer's Federal identification number

Recipient's identification number
041-80-2377

Check to transfer Recipient's information from Federal Information Worksheet . . . . [ ]

Recipient's name
Kristian D Secor

Street address
(including apartment number)
2937 Worden St

City: San Diego State: CA ZIP code: 92110

Recipient's country

1 Gross distribution $

2a Taxable amount (See Help) $

2b Taxable amount not determined ► [ ] Total distribution ► [ ]

3 Capital gain (included in box 2a) $

4 Federal income tax withheld $

5 Employee contributions /Designated Roth contributns or insurance premiums $

6 Net unrealized appreciation in employer securities $

7 Distribn code(s) **1st code** [ ] **2nd code** [ ] IRA/SEP/ SIMPLE [ ]

8 Other $ %

9a Your percentage of total distribution %

9b Total employee contributions $

10 Amount allocable to IRR within 5 years $

11 1st year of desig. Roth contrib.

Account number

Special use code for first state (See Help) . . . . . . ►
Special use code for second state (See Help) . . . . ►

12 State tax withheld $ $

13 Payer's State / state no. / /

14 State distribution $ $

15 Local tax withheld $ $

16 Name of locality

17 Local distribution $ $

- Check if NOT from a qualified retirement plan or IRA (*see Help*) ► [ ]
- If box 7 code is **J or T**, check if a **qualified** distribution (*see Help*) ► [ ]
- If box 7 code is **J**, enter amount used for first time home purchase
- If box 7 code is 2 or 5, check if this distribution is from a Roth IRA (See Help) ► [ ]

Inherited IRA If this distribution is from an inherited IRA, indicate the distribution is from the IRA of
- Treat as recipient's own (this is treated as a rollover) . . . . ► [ ]
- Recipient, but was originally inherited from a spouse (treated as recipient's IRA) . . . . ► [ ]
- Spouse and not treat as recipient's own (taxable amount must be in box 2a) . . . . ► [ ]
- Someone other than a spouse (taxable amount must be in box 2a) . . . . ► [ ]
- From a traditional IRA . . . . ► [ ]
- From a Roth IRA . . . . ► [ ]
- From a SIMPLE plan (first two years of participation only) . . . . ► [ ]
- From a SIMPLE plan (more than two years of participation) . . . . ► [ ]
- From a SEP IRA . . . . ► [ ]
- None . . . . ► [ ]
- Subject to the penalty of early withdrawal. . . . ► [ ]
- Not subject to the penalty of early withdrawal . . . . ► [ ]

Insurance
- Amount of insurance premiums deductible on Schedule A . . . .
- Amount of health savings account (HSA) funding distributions . . . . .
- Amount of qualified insurance premiums paid subtracted from an eligible retired public safety officer's distribution . . . .

Qualified Charitable Distribution Enter IRA distributions made directly by the trustee to a qualified charitable organization . . . .

RMD If this is a distribution from a **traditional IRA** or **qualified retirement plan**, and if this is a **Required Minimum Distribution** (RMD) (See Help),
Entire gross is RMD . ► [ ] **or** the amount of gross distbn that is the RMD . .

Form **1099-R** **Additional Distribution Information** **2014**

Form **1099-R** **Distributions from Pensions, IRAs, etc** **2014**

► Keep for your records

Name Kristian D Secor	Social Security Number 041-80-2377

Source Form : 1099-R . ► [X] CSA-1099-R . ► [ ] CSF-1099-R . ► [ ] RRB-1099-R . ► [ ]

If Spouse's 1099-R, check this box . ► [ ]
Do not transfer this 1099-R to next year [ ]

Corrected [ ]

This section is for RRB-1099-R use only

Payer's name, street address, city, state, and ZIP code.
NATIONAL FINANCIAL SERVICES LLC
499 WASHINGTON BLVD
JERSEY CITY NJ 07310
Payer's country

Payer's Federal identification number: 04-3523567
Recipient's identification number: 041-80-2377

Check to transfer Recipient's information from Federal Information Worksheet . . . . [ ]
Recipient's name
Kristian D Secor
Street address (including apartment number)
2937 Worden St
City: San Diego State: CA ZIP code: 92110
Recipient's country

1	Gross distribution	$ 25,000.00
2a	Taxable amount (See Help)	$ 25,000.00
2b	Taxable amount not determined ► [X]	Total distribution ► [ ]
3	Capital gain (included in box 2a) $	4 Federal income tax withheld $ 4,000.00
5	Employee contributions /Designated Roth contributns or insurance premiums $	6 Net unrealized appreciation in employer securities $
7	Distribn code(s) **1st code** 1 **2nd code** ; IRA/SEP/ SIMPLE [X]	8 Other $ %
9a	Your percentage of total distribution %	9b Total employee contributions $

10 Amount allocable to IRR within 5 years $

11 1st year of desig. Roth contrib.

Account number
218516393
Special use code for first state (See Help) . . . . . . ►
Special use code for second state (See Help) . . . . ►

12 State tax withheld	13 Payer's State / state no.	14 State distribution
$ 400.00	CA / 1	$
$	/	$

15 Local tax withheld	16 Name of locality	17 Local distribution
$		$
$		$

- Check if NOT from a qualified retirement plan or IRA (*see Help*) ► [ ]
- If box 7 code is **J or T**, check if a **qualified** distribution (*see Help*) ► [ ]
- If box 7 code is **J**, enter amount used for first time home purchase
- If box 7 code is 2 or 5, check if this distribution is from a Roth IRA (See Help) ► [ ]

Inherited IRA If this distribution is from an inherited IRA, indicate the distribution is from the IRA of
- Treat as recipient's own (this is treated as a rollover) . . . . ► [ ]
- Recipient, but was originally inherited from a spouse (treated as recipient's IRA). . . . ► [ ]
- Spouse and not treat as recipient's own (taxable amount must be in box 2a) . . . . . . ► [ ]
- Someone other than a spouse (taxable amount must be in box 2a) . . . . ► [ ]
- From a traditional IRA . . . . ► [ ]
- From a Roth IRA . . . . ► [ ]
- From a SIMPLE plan (first two years of participation only) . . . . ► [ ]
- From a SIMPLE plan (more than two years of participation) . . . . ► [ ]
- From a SEP IRA . . . . ► [ ]
- None . . . . ► [ ]
- Subject to the penalty of early withdrawal. . . . . ► [ ]
- Not subject to the penalty of early withdrawal . . . . ► [ ]

Insurance
- Amount of insurance premiums deductible on Schedule A . . . .
- Amount of health savings account (HSA) funding distributions . . . . .
- Amount of qualified insurance premiums paid subtracted from an eligible retired public safety officer's distribution . . . .

Qualified Charitable Distribution Enter IRA distributions made directly by the trustee to a qualified charitable organization . . . .

RMD If this is a distribution from a **traditional IRA** or **qualified retirement plan**, and if this is a **Required Minimum Distribution** (RMD) (See Help),
Entire gross is RMD . ► [ ] **or** the amount of gross distbn that is the RMD . .

Wages, Salaries, & Tips Worksheet

2014

► Keep for your records

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

The following amounts are included in the total entered on line 7 of Form 1040 (or Form 1040A), on line 1 of Form 1040EZ, on line 8 of Form 1040NR:

		Taxpayer	Spouse	Total
1	Wages, from Form W-2	63,570.		63,570.
2	Miscellaneous income, from Form 8919			
3	Items from Form 1099-R:			
a	Disability before minimum retirement age			
b	Return of contributions			
4	Excess reimbursement, from Form 2106			
5 a	Taxable tips, from Form 4137			
b	Noncash tips			
6	Excess moving expense reimbursement, from Form 3903			
7	Wages earned as a household employee (if less than $1,800 and without a Form W-2)			
8	Items not on Form W-2 or Form 1099-R:			
a	Sick pay or disability payments			
b	Total foreign source income			
c	Check this box if the amount on line 8b is eligible for the foreign exclusion/deduction ►	☐	☐	
d	Ordinary income from employer stock transactions not reported on Form W-2			
9	Other earned income			
10	**Subtotal. Add lines 1 through 9**	63,570.		63,570.
11	Taxable employer-provided dependent care benefits, from Form 2441			
12	Taxable employer-provided adoption benefits less any excluded benefits from Form 8839			
13	Scholarship/fellowship income not on Form W-2			
14	Other non-earned income			
15	**Total of lines 10 through 14**	63,570.		63,570.

Schedule D Line 19 | **Unrecaptured Section 1250 Gain Worksheet** | **2014**

► Keep for your records

Name(s) Shown on Return: Kristian D & Deborah C Secor

Social Security Number: 041-80-2377

			Regular Tax	Alternative Minimum Tax
	If you are not reporting a gain on Form 4797, line 7, skip lines 1 through 9 and go to line 10.			
1	If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not Form 6252), enter the **smaller** of line 22 or line 24 of Form 4797 for that property. If you did not have any such property, go to line 4.	1		
2	Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1	2		
3	Subtract line 2 from line 1	3		
4	Enter the total unrecaptured section 1250 gain included on lines 26 or 37 of Form(s) 6252 from installment sales of trade or business property held more than one year	4		
5	Enter the total of any amounts reported on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1250 gain".	5		
6	Add lines 3 through 5	6		
7	Enter the **smaller** of line 6 or the gain from Form 4797, line 7	7		
8	Enter the amount, if any, from Form 4797, line 8	8		
9	Subtract line 8 from line 7. If zero or less, enter -0-	9		
10	Enter the amount of any gain from sale of an interest in a partnership attributable to unrecaptured section 1250 gain.	10		
11	Enter the total of any amounts reported to you as "unrecaptured section 1250 gain" from an estate, trust, real estate investment trust or mutual fund			
	Regular / AMT			
	a On Form 1099-DIV			
	b On Form 2439			
	c On Schedule(s) K-1			
	d On Form 1099-R			
	e From Form 8814			
	f Other.			
	Total	11		
12	Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held more than 1 year for which you did not make an entry in Part I of Form 4797 for the year of sale	12		
13	Add lines 9 through 12.	13		
14	If you had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 thru 4 of the **28% Rate Gain Worksheet**. Otherwise, enter -0-	14	0.	0.
15	Enter the (loss), if any, from Schedule D, line 7. If Schedule D, line 7, is zero or a gain, enter -0-	15	0.	0.
16	Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), line 11, code C	16		
a	Enter your capital gain excess, if you are filing Form 2555	a		0.
17	Combine lines 14 through 16a. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain, enter -0-	17	0.	0.
18	**Unrecaptured section 1250 gain.** Subtract line 17 from line 13. If zero or less, enter -0-. If more than zero, enter the result here and on Schedule D, line 19.	18		

Schedule D
Line 18

28% Rate Gain Worksheet

► Keep for your records

2014

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

			Regular Tax	Alternative Minimum Tax
1	Enter the total of all collectibles gain or (loss) from items you reported on Form 8949, Part II	1		
2	Enter as a positive number the amount of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), for which you excluded 50% of the gain, plus 2/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), for which you excluded 60% of the gain, plus 1/3 of any section 1202 exlusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f) for which you excluded 75% of the gain.			

	50 % Exclusion	60 % Exclusion	75% Exclusion
a Schedule D. . .			
b Form 8814 . . .			
c Schedule B. . .			
d Form 6252 . . .			
e Form 2439 . . .			
f Other			

			Regular Tax	Alternative Minimum Tax
	Total	2		
3	Enter the total of all collectibles gain or (loss) from:			

	Regular	AMT
a Form 4684, line 4 (but only if line 15 is more than zero) .		
b Form 6252		
c Form 6781, Part II		
d Form 8824		

			Regular Tax	Alternative Minimum Tax
	Total	3		
4	Enter the total of any collectibles gain reported to you on:			

	Regular	AMT
a Form 1099-DIV, box 2d . . .		
b Form 2439, box 1d		
c Schedule K-1 from a partnership, S corporation, estate, or trust		
d Disposition of interest in partnership or S corporation .		
e Other		

			Regular Tax	Alternative Minimum Tax
	Total	4		
5	Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), line 11, code C	5		
6	If Schedule D, line 7, is a (loss), enter that (loss) here. Otherwise, enter -0-..	6		
7	Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 18	7		
8	Enter the amount of any capital gain excess	8		0.
9	Subtract line 8 from line 7. If zero or less, enter -0-. . . . . Enter this amount on Schedule D Tax Worksheet, line 11a	9	0.	0.

Form 1040
Line 44

Schedule D Tax Worksheet

► Keep for your records

2014

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

1 a	Enter your taxable income from Form 1040, line 43	1 a	70,343.
b	Enter the amount from your (and your spouse's) Form 2555, line 45	b	
c	Add lines 1a and 1b	1 c	70,343.
2 a	Enter your qualified dividends from Form 1040, line 9b	2 a	
b	Enter any capital gain excess attributable to qualified dividends	b	
c	Subtract line 2b from line 2a	2 c	
3	Amount from Form 4952, line 4g	3	
4 a	Amount from Form 4952, line 4e	4 a	
b	Amount from the dotted line next to Form 4952, line 4e	b	
c	Line 4b, if applicable, 4a, if not	c	
5	Subtract line 4c from line 3	5	0.
6	Subtract line 5 from line 2c. If zero or less, enter -0-	6	0.
7 a	Enter line 15 of Schedule D	7 a	
b	Enter line 16 of Schedule D	b	
c	Enter the **smaller** of line 7a or line 7b	7 c	0.
8	Enter the **smaller** of line 3 or line 4c	8	
9 a	Subtract line 8 from line 7	9 a	0.
b	Enter any capital gain excess attributable to capital gains	b	
c	Subtract line 9b from line 9a	9 c	0.
10	Add lines 6 and 9c	10	0.
11 a	Enter the amount from Schedule D, line 18	11 a	0.
b	Enter the amount from Schedule D, line 19	b	
c	Add lines 11a and 11b	11 c	0.
12	Enter the **smaller** of line 9c or line 11c	12	0.
13	Subtract line 12 from line 10	13	0.
14	Subtract line 13 from line 1c. If zero or less, enter -0-	14	70,343.
15	Enter: • $36,900 if single or married filing separately; • $73,800 if married filing jointly or qualifying widow(er); or • $49,400 if head of household.	15	73,800.
16	Enter the **smaller** of line 1c or line 15	16	70,343.
17	Enter the **smaller** of line 14 or line 16	17	70,343.
18	Subtr ln 10 from ln 1c. If zero or less, enter -0-	18	70,343.
19	Enter the **larger** of line 17 or line 18	19	70,343.
20	Subtract line 17 from line 16. This amount is taxed at **0%**	20	0.
	If lines 1c and 16 are the same, skip lines 21 through 41 and go to line 42. Otherwise, go to line 21.		
21	Enter the **smaller** of line 1c or line 13	21	
22	Enter the amount from line 20 (if line 20 is blank, enter -0-)	22	
23	Subtract line 22 from line 21. If zero or less, enter -0-	23	
24	Enter: • $406,750 if single, • $228,800 if married filing separately, • $457,600 if married filing jointly or qualifying widow(er), • $432,200 if head of household.	24	
25	Enter the smaller of line 1c or line 24	25	
26	Add lines 19 and 20	26	
27	Subtract line 26 from line 25. If zero or less, enter -0-	27	
28	Enter the **smaller** of line 23 or line 27	28	
29	Multiply line 28 by **15%** (.15)	29	
30	Add lines 20 and 28	30	
31	Subtract line 30 from line 21	31	
32	Multiply line 31 by **20%** (.20)	32	
	If Schedule D, line 19, is zero or blank, skip lines 33 through 38 and go to line 39. Otherwise, go to line 33.		
33	Enter the **smaller** of line 9c above or Schedule D, line 19	33	
34	Add lines 10 and 19	34	
35	Enter the amount from line 1c above	35	
36	Subtract line 35 from line 34. If zero or less, enter -0-	36	
37	Subtract line 36 from line 33. If zero or less, enter -0-	37	
38	Multiply line 37 by **25%** (.25)	38	

If Schedule D, line 18, is zero or blank, skip lines 39 through 41 and go to line 42. Otherwise, go to line 39.

39	Add lines 19, 20, 28, 31, and 37	**39**			
40	Subtract line 39 from line 1c	**40**			
41	Multiply line 40 by **28%** (.28)			**41**	
42	Figure the tax on the amount on **line 19**. If the amount on line 19 is less than $100,000, use the Tax Table to figure this tax. If the amount on line 19 is $100,000 or more, use the Tax Computation Worksheet			**42**	9,641.
43	Add lines 29, 32, 38, 41, and 42			**43**	9,641.
44	Figure the tax on the amount on **line 1c**. If the amount on line 1c is less than $100,000, use the Tax Table to figure this tax. If the amount on line 1c is $100,000 or more, use the Tax Computation Worksheet			**44**	9,641.
45	**Tax on all taxable income (including capital gains and qualified dividends).** Enter the **smaller** of line 43 or line 44. Also include this amount on Form 1040, line 44			**45**	9,641.

Form 1040
Line 44

Qualified Dividends and Capital Gain Tax Worksheet

2014

► Keep for your records

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

1 Enter the amount from Form 1040, line 43 . . . . **1** ________

2 Enter the amount from Form 1040, line 9b . . . . **2** ________

3 Are you filing Schedule D?

☐ **Yes**. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or loss, enter -0- . . . . **3** ________

☐ **No**. Enter the amount from Form 1040, line 13.

4 Add lines 2 and 3 . . . . **4** ________

5 If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-. **5** ________

6 Subtract line 5 from line 4. If zero or less, enter -0- . . . . **6** ________

7 Subtract line 6 from line 1. If zero or less, enter -0- . . . . **7** ________

8 Enter:
$36,900 if single or married filing separately,
$73,800 if married filing jointly or qualifying widow(er),
$49,400 if head of household. **8** ________

9 Enter the smaller of line 1 or line 8 . . . . **9** ________

10 Enter the smaller of line 7 or line 9 . . . . **10** ________

11 Subtract line 10 from line 9 (this amount taxed at 0%) . . . . . . **11** ________

12 Enter the smaller of line 1 or line 6 . . . . **12** ________

13 Enter the amount from line 11 . . . . **13** ________

14 Subtract line 13 from line 12. . . . . **14** ________

15 Enter:
$406,750 if single,
$228,800 if married filing separately,
$457,600 if married filing jointly or qualifying widow(er),
$432,200 if head of household. **15** ________

16 Enter the smaller of line 1 or line 15 **16** ________

17 Add lines 7 and 11 **17** ________

18 Subtract line 17 from line 16. If zero or less, enter -0- **18** ________

19 Enter the smaller of line 14 or line 18 **19** ________

20 Multiply line 19 by 15**%** (.15) . . . . **20** ________

21 Add lines 11 and 19 . . . . **21** ________

22 Subtract line 21 from line 12 **22** ________

23 Multiply line 22 by 20% (.20) **23** ________

24 Figure the tax on the amount on line 7. If the amount on line 7 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 7 is $100,000 or more, use the Tax Computation Worksheet. . . . . **24** ________

25 Add lines 20, 23, and 24 . . . . **25** ________

26 Figure the tax on the amount on line 1. If the amount on line 1 is less than $100,000, use the Tax Table to figure this tax. If the amount on line 1 is $100,000 or more, use the Tax Computation Worksheet. . . . . **26** ________

27 **Tax on all taxable income.** Enter the **smaller** of line 25 or line 26 here and on Form 1040, line 44. . . . . **27** ________

IRA Contributions Worksheet 2014

► Keep for your records

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Traditional IRA Contributions

Regular Traditional IRA Contributions		Taxpayer	Spouse
1	Enter **traditional** IRA contributions made for 2014, including any made between 1/1/2015 and 4/15/2015, any amounts later recharacterized to a Roth IRA, and any excess contributions, but not including any rollovers. Also include any contributions to deemed IRAs under an employer plan		
2	Contributions recharacterized **from** a Roth IRA (from line 24) . . .		
3	**Traditional** IRA contributions, from Schedule(s) K-1		
4	Contributions recharacterized (not converted) **to** a Roth IRA. . . .		
►	If there is a recharacterization indicated on line 4, an explanation must be attached to the tax return.		
5	**Traditional** IRA contributions. Combine lines 1 through 4		
6	Enter any contribution included on line 5 withdrawn before the due date of the tax return. *See Help*		
7	Excess traditional IRA contribution credit.		
8	Repayments of qualified reservist distributions		
9	Total **traditional** IRA contributions.		

Additional Traditional IRA Contribution Information		Taxpayer	Spouse
10	Check if covered by a retirement plan at work. If married filing a separate return, check box in spouse column, if applicable . . .	X	
11	Enter any contributions included on line 9 that were made during 1/1/2015 to 4/15/2015 *(See Help)*		
12	Age 70-1/2 or older in tax year		

Deductible and Non-deductible Traditional IRA Contributions		Taxpayer	Spouse
13	Deductible **traditional** IRA contributions from worksheet		
14	Nondeductible **traditional** IRA contributions from worksheet. . . .		
	QuickZoom to worksheet indicated by the check: ____ IRA deduction worksheet . . . . ► ____ Worksheet for social security recipients . . . . ►		
15	Amount on line 13 you elect to make nondeductible		
16	Excess **traditional** IRA contributions, to Form 5329, line 15		
	Note: *You may avoid a penalty by withdrawing the amount on line 16 before due date of return, including extensions.*		
17	Deductible **traditional** IRA contributions, to Form 1040, line 32 . .		
18	Qualified reservist repayments		
19	Nondeductible **traditional** IRA contributions, to Form 8606, ln 1. .		

Roth IRA Contributions

Regular Roth IRA Contributions		Taxpayer	Spouse
20	Enter regular **Roth** IRA contributions made for 2014, including any made between 1/1/2015 and 4/15/2015, any amounts later recharacterized to a traditional IRA, and any excess contributions, but not including any rollovers or conversions. Also include any contributions to deemed Roth IRAs under an employer plan.		
21	Contributions recharacterized **from** a traditional IRA, (from ln 4). .		
22	**Roth** IRA contributions, from Schedule(s) K-1		
23	Enter contributions recharacterized **to** a traditional IRA.		
►	If there is a recharacterization indicated on line 23, an explanation must be attached to the tax return.		
24	Disallowed **Roth** IRA conversions		
25	**Roth** IRA contributions. Combine lines 20 through 24		
26	Enter any contribution included on line 25 withdrawn before the due date of the tax return. *See Help*		
27	Excess Roth IRA contribution credit		
28	Total **Roth** IRA contributions		
29	Repayments of qualified Roth reservist distributions		

Roth IRA Contributions After Limitations		Taxpayer	Spouse
30	**Roth** IRA contributions after limitation		
31	Excess **Roth** IRA contributions, to Form(s) 5329, line 23		
	Note: *You may avoid a penalty by withdrawing the amount on line 31 before due date of return, including extensions.*		

Coverdell Education Savings Account (Education IRA) Contributions

Excess Coverdell Education Savings Account Contributions		Taxpayer	Spouse
32	Enter any **excess** contributions made to Coverdell Education Savings Accounts (ESAs) of which you are the beneficiary.		
	Note: *You do not need to report any Coverdell ESA contributions which are not excess contributions..*		

Schedule A
Line 1

Medical Expenses Worksheet

2014

► Keep for your records

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

1	Prescription medications			**1**	
2	**Health insurance premiums:**				
a	Premiums other than self-employed health insurance **or** reported on a 1095-A			**2 a**	
b	From Form(s) 1095-A - net of adjustments			**b**	
	Taxpayer's portion of 1095-A premiums (total less spouse)				
	Spouse's portion of 1095-A premiums, enter the amount for the spouse, the remaining goes to the taxpayer				
c	Medicare premiums			**c**	
d	From Form(s) 1099-R			**d**	
	NOTE: If LTC premiums are associated with a specific business activity, enter them directly on the applicable Self-Employed Health and Long-Term Care Insurance Deduction Worksheet, **not** on lines 2e - 2j below.				
e	Taxpayer's gross long-term care premiums	**2 e**			
f	Taxpayer's allowable long-term care premiums	**f**			
g	Spouse's gross long-term care premiums	**g**			
h	Spouse's allowable long-term care premiums	**h**			
i	Dep or child under 27 gross long-term care premiums	**i**			
j	Dep or child under 27 allowable long-term care prem.	**j**			
k	Total allowable long-term care premiums, sum of lines 2f, 2h, and 2j			**k**	
l	Taxpayer's long-term care premiums not deducted as an adjustment to income			**l**	
m	Spouse's long-term care premiums not deducted as an adjustment to income			**m**	
n	Dependent's long-term care premiums not deducted as an adj to income			**n**	
o	Other self-employed health insurance not deducted as an adj to income			**o**	
3	Fees for doctors, dentists, etc			**3**	
4	Fees for hospitals, clinics, etc.			**4**	
5	Lab and x-ray fees			**5**	
6	Expenses for qualified long-term care			**6**	
7	Eyeglasses and contact lenses			**7**	
8	Medical equipment and supplies			**8**	
9	Medical transportation expenses:				
a	Medical miles driven	**9 a**			
b	Multiply the number of miles on line 9a by 23.5 cents per mile	**b**			
c	Other medical transportation costs not included above for example: ambulance fees	**c**			
d	Total medical transportation expenses (add lines 9b and 9c)			**9 d**	
10	Lodging for medical purposes (up to $50 per night per person)			**10**	
11	Other medical and dental expenses:				
a				**11 a**	
b				**b**	
c				**c**	
d				**d**	
e				**e**	
f				**f**	
g				**g**	
h				**h**	
i				**i**	
j				**j**	
12	Total of medical and dental expenses (add lines 1 through 11j)			**12**	
13 a	Less: insurance reimbursement for any expenses listed			**13 a**	
b	Less: medical savings account (MSA) or health savings account (HSA) distributions			**b**	
14	**Total deductible medical and dental expenses.** Subtract lines 13a plus 13b from line 12 (to Schedule A, line 1)			**14**	

Tax Payments Worksheet 2014

► Keep for your records

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Estimated Tax Payments for 2014 (If more than 4 payments for any state or locality, see Tax Help)

	Federal		State			Local		
	Date	Amount	Date	Amount	ID	Date	Amount	ID
1	04/15/14		04/15/14			04/15/14		
2	06/16/14		06/16/14			06/16/14		
3	09/15/14		09/15/14			09/15/14		
4	01/15/15		01/15/15			01/15/15		
5								
Tot Estimated Payments . . .								

Tax Payments Other Than Withholding (If multiple states, see Tax Help)	Federal	State	ID	Local	ID
6 Overpayments applied to 2014					
7 Credited by estates and trusts					
8 **Totals** Lines 1 through 7					
9 2014 extensions					

Taxes Withheld From:	Federal	State	Local
10 Forms W-2	5,887.	1,580.	
11 Forms W-2G			
12 Forms 1099-R	4,000.	400.	
13 Forms 1099-MISC and 1099-G			
14 Schedules K-1			
15 Forms 1099-INT, DIV and OID			
16 Social Security and Railroad Benefits			
17 Form 1099-B . . . . St Loc			
18 a Other withholding . . . . St Loc			
b Other withholding . . . . St Loc			
c Other withholding . . . . St Loc			
d Positive Adjustment . . . St Loc			
e Negative Adjustment . . St Loc			
f Additional Medicare Tax.			
19 **Total Withholding** Lines 10 through 18f	9,887.	1,980.	
20 **Total Tax Payments for 2014**	9,887.	1,980.	

Prior Year Taxes Paid In 2014 (If multiple states or localities, see Tax Help)	State	ID	Local	ID
21 Tax paid with 2013 extensions				
22 2013 estimated tax paid after 12/31/2013				
23 Balance due paid with 2013 return	662.	CA		
24 Other (amended returns, installment payments, etc) . .				

Schedule A
Lines 5 - 12

Tax and Interest Deduction Worksheet

2014

► Keep for your records

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Tax Deductions

1 State and local taxes:

Optional Sales Tax Tables

a Available Income:

(1) Income from Form 1040, line 38	90,643.
(2) Nontaxable income entered elsewhere on return	0.
(3) Available income: 2013 refundable credits in excess of tax	0.
(4) Enter any additional nontaxable income	
(5) Total available income	90,643.

b Sales Tax Per State of Residence:

Enter state in column (1), then enter total (combined) state and local sales tax rate in column (4).
Colorado, Illinois, Louisiana, New Jersey, New York or South Carolina only:
Double-click in column (4) to select your locality for each state entered.

(1) State	(2) Date Lived in State From	(3) Date Lived in State To	(4) **Enter** Total State & Local Rate (%)	(5) State Sales Tax Rate (%)	(6) Local Sales Tax Rate (%) (4) - (5)	(7) State Sales Tax Table Amount	(8) Local Sales Tax Amount	(9) Prorated or Total Amount
CA	01/01/14	12/31/14	8.0000	7.5000	0.5000	1,088.00	72.57	1,160.57

c Total general sales tax using tables . . . 1,160.57

d Sales Tax Paid on Specific Items (see help):

(1) ST	(2) Total State & Local Rate	(3) Description	(4) Type	(5) Cost	(6) Rate if Different	(7) Actual Sales Tax Amount Paid	(8) Specific Item Deduction

e Total sales tax deduction on specific items	
f Total general sales tax per tables plus sales tax on specific items	1,160.57
g Actual State and Local General Sales Tax:	
Actual sales taxes (enter the total sales taxes paid during the year on all items)	
h State and Local Income Taxes:	
State and Local Income taxes	2,989.00
i State and Local Tax Deduction to Schedule A, line 5:	
Greater of line 1f, line 1g, or line 1h (to Schedule A, line 5)	2,989.00

j Check a box to choose to use income taxes paid, sales taxes paid, or whichever provides the greater deduction:
Income Taxes . . [ ] Sales Taxes . . . . [ ] Greater amount . [X]

2 Real estate taxes:

a Real estate taxes paid on principal residence **not** entered on Form 1098 . . . .

b	Real estate taxes paid on principal residence entered on Form 1098	
c	Real estate taxes paid on additional homes or land	
	Personal portion of real estate taxes from Schedule E Worksheet for:	
d	Principal residence	
e	Vacation home	
f	Less real estate taxes deducted on Form 8829	
g	Add lines 2a through 2f (to Schedule A, line 6)	
3	**Personal property taxes:**	
a	Auto registration fees based on the value of the vehicle.	

2013 Amount	Enter 2014 description:	
89.00	Volkswagen Bus	79.00
182.00	Volkswagen Beatle	190.00

b	Non-business portion of personal property taxes from Car & Truck Exp Wks	
c	Other personal property taxes	
d	Add lines 3a through 3c (to Schedule A, line 7)	269.00
4	**Other taxes:**	
a	Other taxes from Schedule(s) K-1	
b	Foreign taxes from interest and dividends	
c	Foreign taxes from Schedule(s) K-1	
d	Other foreign taxes (not used to claim a foreign tax credit)	
e	Other taxes.	

2013 Amount	Enter 2014 description:	

f	Add lines 4a through 4e (to Schedule A, line 8)	

Interest Deductions

5	**Home mortgage interest and points reported on Form 1098:**	
a	Mortgage interest and points from the Home Mortgage Interest Worksheet	
b	Qualified mortgage interest from Schedule E Worksheet	
c	Less home mortgage interest/points deducted on Form 8829	
d	Less home mortgage interest from Form 8396, line 3	
e	Add lines 5a through 5d (to Sch A, line 10) or line A2 from above	
6	**Home mortgage interest not reported on Form 1098:**	
a	Mortgage interest from the Home Mortgage Interest Worksheet	
b	Less home mortgage interest deducted on Form 8829	
c	Add lines 6a and 6b (to Sch A, line 11) or line B2 from above	
7	**Points not reported on Form 1098:**	
a	Amortizable points from the Home Mortgage Interest Worksheet	
b	Other points not on Form 1098 from the Home Mortgage Interest Worksheet	
c	Less points deducted on Form 8829	
d	Add lines 7a through 7c (to Schedule A, line 12) or line C2 from above	

Schedule A
Line 5

Locality for Sales Tax Deduction

► Keep for your records

2014

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

1 For the state and period of residency of CA (01/01/2014 - 12/31/2014)

2 Check the applicable locality:

a ☐ All cities

b ☐ Not applicable

c ☐ Not applicable

Schedule A
Line 5

State and Local Tax Deduction Worksheet

2014

► Keep for your records

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

State and Local Income Taxes

	State income taxes:		
1	State income tax withheld	1	1,980.
2	2014 state estimated taxes paid in 2014	2	
3	2013 state estimated taxes paid in 2014	3	
4	Amount paid with 2013 state application for extension	4	
5	Amount paid with 2013 state income tax return	5	662.
6	Overpayment on 2013 state income tax return applied to 2014 tax	6	
7	Other amounts paid in 2014 (amended returns, installment payments, etc.)	7	
8	State estimated tax from Schedule(s) K-1 (Form 1041)	8	
	Local income taxes:		
9	Local income tax withheld	9	
10	2014 local estimated taxes paid in 2014	10	
11	2013 local estimated taxes paid in 2014	11	
12	Amount paid with 2013 local application for extension	12	
13	Amount paid with 2013 local income tax return	13	
14	Overpayment on 2013 local income tax return applied to 2014 tax	14	
15	Other amounts paid in 2014 (amended returns, installment payments, etc.)	15	
16	Local estimated tax from Schedule(s) K-1 (Form 1041)	16	
	Other:		
17	State mandatory taxes	17	347.
18	**Total** Add lines 1 through 17	18	2,989.
19	State and local refund allocated to 2014	19	
20	Nondeductible state income tax from line 28	20	
21	**Total reductions** Add lines 19 and 20.	21	
22	**Total state and local income tax deduction** Line 18 less line 21	22	2,989.

Nondeductible State Income Tax (Hawaii Only)

23	Nontaxable federal employee cost of living allowance	23	
24	Adjusted gross income	24	
25	Add lines 23 and 24	25	
26	Nondeductible percent. Line 23 divided by line 25	26	%
27	Hawaii state income tax included in line 18	27	
28	Nondeductible Hawaii state income tax. Multiply line 26 by line 27.	28	

Charitable Deduction Limits Worksheet For Current Year Contributions

2014

► Keep for your records

Name(s) Shown on Return: Kristian D & Deborah C Secor

Social Security Number: 041-80-2377

Step 1. List your qualified charitable contributions made during the year.		
1	**RESERVED** for future use	
Step 2. List your other charitable contributions made during the year.		
2	Enter your contributions to 50% limit organizations. Do not include contributions of capital gain property deducted at fair market value. Do not include contributions entered on line 1.	
3	Enter your contributions to 50% limit organizations of capital gain property deducted at fair market value	
4	Enter your contributions (other than of capital gain property) to organizations that are not 50% limit organizations	
5	Enter your contributions "for the use" of any qualified organization	
6	Add lines 4 and 5	
7	Enter your contributions of capital gain property to or for the use of any qualified organization. (But do not enter here any amount entered on line 1 or 2)	
Step 3. Figure your deduction for the year and your carryover to the next year.		
8	Enter your adjusted gross income	90,643.
9	Multiply line 8 by 0.5. This is your 50% limit.	45,322.

	Limits				Deduct this year	Carryover to next year
	Cash and Other		Capital gain			
	50% Org	Other	50% Org	Other		
Contributions to 50% limit organizations						
10 Enter the smaller of line 2 or line 9					0.	
11 Subtract line 10 from line 2						0.
12 Subtract line 10 from line 9			45,322.			
Contributions not to 50% limit organizations						
13 Add lines 2 and 3						
14 Multiply line 8 by 0.3. This is your 30% limit.		27,193.	27,193.			
15 Subtract line 13 from line 9		45,322.				
16 Enter the smallest of line 6, 14, or 15					0.	
17 Subtract line 16 from line 6						0.
18 Subtract line 16 from line 14				27,193.		
Capital gain property to 50% limit organizations						
19 Enter the smallest of line 3, 12, or 14					0.	
20 Subtract line 19 from line 3						0.
21 Subtract line 16 from line 15				45,322.		
22 Subtract line 19 from line 14				27,193.		
Capital gain property not to 50% limit organizations						
23 Multiply line 8 by 0.2. This is your 20% limit.				18,129.		
24 Enter the smaller of line 7, 18, 21, 22, or 23					0.	
25 Subtract line 24 from line 7						0.
26 Add lines 10, 16, 19, and 24. Amount for Schedule A, Line 19					0.	
27 Reserved for future use						
28 Reserved for future use						
29 Reserved for future use						
30 Add lines 11, 17, 20, and 25. Carry to next year.						0.

Charitable Deduction Limits Worksheet For Carryover Contributions

2014

► Keep for your records

Name(s) Shown on Return: Kristian D & Deborah C Secor

Social Security Number: 041-80-2377

Step 1. List your qualified charitable contributions made during the year.

1 **RESERVED** for future use

Step 2. List your other charitable contributions made during the year.

2 Enter your contributions to 50% limit organizations. Do not include contributions of capital gain property deducted at fair market value. Do not include contributions entered on line 1.

3 Enter your contributions to 50% limit organizations of capital gain property deducted at fair market value

4 Enter your contributions (other than of capital gain property) to organizations that are not 50% limit organizations

5 Enter your contributions "for the use" of any qualified organization

6 Add lines 4 and 5

7 Enter your contributions of capital gain property to or for the use of any qualified organization. (But do not enter here any amount entered on line 1 or 2)

Step 3. Figure your deduction for the year and your carryover to the next year.

8 Enter your adjusted gross income . . . 90,643.

9 Multiply line 8 by 0.5. This is your 50% limit. . . 45,322. . . less . . . 0. . . 45,322.

Line		Limits: Cash and Other: 50% Org	Limits: Cash and Other: Other	Limits: Capital gain: 50% Org	Limits: Capital gain: Other	Deduct this year	Carryover to next year
	Contributions to 50% limit organizations						
10	Enter the smaller of line 2 or line 9					0.	
11	Subtract line 10 from line 2						0.
12	Subtract line 10 from line 9			45,322.			
	Contributions not to 50% limit organizations						
13	Add lines 2 and 3		0.				
14	Multiply line 8 by 0.3. This is your 30% limit.		27,193.	27,193.			
15	Subtract line 13 from line 9		45,322.				
16	Enter the smallest of line 6, 14, or 15					0.	
17	Subtract line 16 from line 6						0.
18	Subtract line 16 from line 14				27,193.		
	Capital gain property to 50% limit organizations						
19	Enter the smallest of line 3, 12, or 14					0.	
20	Subtract line 19 from line 3						0.
21	Subtract line 16 from line 15				45,322.		
22	Subtract line 19 from line 14				27,193.		
	Capital gain property not to 50% limit organizations						
23	Multiply line 8 by 0.2. This is your 20% limit.				18,129.		
24	Enter the smaller of line 7, 18, 21, 22, or 23					0.	
25	Subtract line 24 from line 7						0.
26	Add lines 10, 16, 19, and 24. Amount for Schedule A, Line 19					0.	
27	Reserved for future use						
28	Reserved for future use						
29	Reserved for future use						
30	Add lines 11, 17, 20, and 25. Carry to next year.						0.

Charitable Contributions Summary 2014

► Keep for your records

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Part I Cash Contributions Summary

Name of Charitable Organization	(a) Total	(b) 50% Limit	(c) 30% Limit	(d) RESERVED for future use
Totals:				

Part II Non-Cash Contributions Summary

	Total	Other Property		Capital Gain Property	
Name of Charitable Organization	(a) Total	(b) 50% Limit	(c) 30% Limit	(d) 30% Limit	(e) 20% Limit
Totals:					

Part III Contribution Carryovers to 2015

	Total	Cash and Other Non-Capital Gain Property			Capital Gain Property	
	(a) Total	(b) RESERVED	(c) 50% Limit	(d) 30% Limit	(e) 30% Limit	(f) 20% Limit
1 2014 contributions. .						
2 2014 contributions allowed	0.		0.	0.	0.	0.
3 **Carryovers from:**						
a 2013 tax year						
b 2012 tax year						
c 2011 tax year						
d 2010 tax year						
e 2009 tax year						
4 Carryovers allowed in 2014	0.		0.	0.	0.	0.
5 Carryovers disallowed in 2014	0.		0.	0.	0.	0.
6 **Carryovers to 2015:**						
a From 2014	0.		0.	0.	0.	0.
b From 2013						
c From 2012						
d From 2011						
e From 2010						
f From 2009 (expired)						

Part IV Special Situations in Your Return for Current Year Donations

1 Was the **entire interest** given for all property donated to all charities? . . . . [X] Yes [ ] No

2 Were **restrictions** attached to any charities's right to use or dispose of any property donated to any charity? . . . . ► [ ] Yes [X] No

3 Did you give to anyone other than the charity the right to income from any of the donated property or to possession of any of the donated property? . . . . . . ► [ ] Yes [X] No

4 Was any charity other than a 50% charity? [ ] Yes [X] No

Schedule A
Lines 21, 23, 28

Miscellaneous Itemized Deductions Worksheet

► Keep for your records

2014

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Employee Business Expenses — Subject to 2% Limitation

1	Deductible expenses from Form 2106, line 10 less deductions for performing artists and armed forces reservists claimed elsewhere	1	
2 a	Qualified Educator Expenses (from Educator Expenses Worksheet)	2a	650.
b	Educator Expense Deduction (from 1040, line 23)	2b	250.
c	Excess Educator Expenses (line 2a less line 2b)	2c	400.
3	Union and professional dues	3	
4	Professional subscriptions	4	
5	Uniforms and protective clothing	5	
6	Job search costs	6	
7	Other:	7	
8	Combine lines 1 through 7 (to Schedule A, line 21)	8	400.

Miscellaneous Expenses — Subject to 2% Limitation

Check the box in investment column if an investment expense

		Investment expense		
9	Depreciation and amortization deductions	X	9	
10	Casualty/theft losses of property used in services as an employee		10	
11	REMIC expenses, from Schedule E	X	11	
12	Investment expenses related to interest and dividend income	X	12	
13	Expenses related to portfolio income, from Schedule(s) K-1	X	13	
14	Miscellaneous deductions, from Schedule(s) K-1		14	
15	Excess deductions on termination, from Schedule(s) K-1		15	
16	Investment counsel and advisory fees	X	16	
17	Certain attorney and accounting fees	X	17	
18	Safe deposit box rental fees	X	18	
19	IRA custodial fees	X	19	
20	Loss incurred from total distribution of all traditional IRAs		20	
21	Loss incurred from total distribution of all Roth IRAs		21	
22	Loss incurred from final distribution of a QTP investment		22	
23	Hobby expense (limited to hobby income)		23	
24	Other:		24	
25	Combine lines 9 through 24 (to Schedule A, line 23)		25	

Other Miscellaneous Deductions — Not Subject to 2% Limitation

26	Expenses related to portfolio income, from Schedule(s) K-1	X	26	
27	Federal estate tax paid on decedent's income reported on this return		27	
28	Impairment-related expenses of a handicapped employee, from Form 2106		28	
29	Amortizable bond premiums on bonds acquired before 10/23/86		29	
30	Gambling losses		30	
31	Deduction for repayment of amounts under claim of right if over $3,000		31	
32	Casualty/theft losses of income-producing property		32	
33	Unrecovered investment in annuity		33	
34	Combine lines 26 through 33 (to Schedule A, line 28)		34	

Form 4562 | **Depreciation and Amortization Report** | **2014**

Tax Year 2014

► Keep for your records

Kristian D & Deborah C Secor

Sch A - Misc Deductions

041-80-2377

Asset Description	*Code	Date In Service	Cost (Net of Land)	Land	Bus Use %	Section 179	Special Depreciation Allowance	Depreciable Basis	Life	Method/ Convention	Prior Depreciation	Current Depreciation
DEPRECIATION												
HP PAVILION XT963	L	05/01/04	512		100.00			512	5.0	ALT/HY	512	0
SUBTOTAL PRIOR YEAR			512	0		0	0	512			512	0
TOTALS			512	0		0	0	512			512	0

* Code: S = Sold, A = Auto, L = Listed, H = Home Office

Form 4562

Alternative Minimum Tax Depreciation Report

2014

Tax Year 2014

► Keep for your records

Kristian D & Deborah C Secor

Sch A - Misc Deductions

041-80-2377

Asset Description	*Code	Date In Service	Cost (Net of Land)	Land	Bus Use %	Section 179	Special Depreciation Allowance	Depreciable Basis	Life	Method/ Convention	Prior Depreciation	Current Depreciation	Adjustments Preferences
DEPRECIATION													
HP PAVILION XT963	L	05/01/04	512		100.00			512	5.0	SL/HY	512	0	0.
SUBTOTAL PRIOR YEAR			512	0		0	0	512			512	0	0.
TOTALS			512	0		0	0	512			512	0	0.

* Code: S = Sold, A = Auto, L = Listed, H = Home Office

Asset Entry Worksheet 2014

QuickZoom to another copy of Asset Entry Worksheet . .

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Activity: Sch A Misc Deductions

Asset Information

1	Description of asset	HP PAVILION XT963	Example: Laser printer
2	Date placed in service	05/01/2004	Example: 06/15/2014
3	Enter the total cost when asset was acquired . .	512.	Include land for asset type I, J or M
4	Type of asset	A - Computer	
5	Percentage of business use	100.00 %	Range: 1.00 to 100.00 If blank, 100.00% is used. Applicable for asset type A-G, P, Q.
6	Enter the amount of Sec 179 expense elected .		Subject to limitation. See Tax Help.
7	Total amount of land included in the cost		Applicable for asset type I, J or M

8 a	**Economic Stimulus** - Qualified Property			[ ] Yes	[X] No
b	**Qualified Second Generation/Cellulosic Biofuel/Biomass Plant Property**			[ ] Yes	[X] No
c	**Qualified Disaster Area** - Qualified Property			[ ] Yes	[X] No
d	**Kansas Disaster Zone** - Qualified Property			[ ] Yes	[X] No
e	**Gulf Opportunity Zone** - Qualified Property	[ ] Reg	[ ] Ext	[X] No	
f	In service in GO Zone Ext bldg within 90 days of bldg in-service date . . .	[ ] Yes	[ ] No	[X] N/A	
g	Percentage for Special Depreciation Allowance	[ ] 100% & 50%	[ ] 30%	[X] N/A	
h	Elect OUT of Special Depreciation Allowance			[ ] Yes	[ ] No
i	Elect 30% in place of 50% Special Depreciation Allowance			[ ] Yes	[ ] No
j	**QuickZoom** to view the Election statements . . . . ►				
k	Special Depreciation Allowance Deduction . . .				
l	AMT Special Depreciation Allowance Ded. . . .				

9	Prior depreciation	512.	If blank, prior depreciation from Asset Life History is used. Required if asset was sold.
10	**Depreciation deduction** . . . . ►	0.	
11	AMT prior depreciation	512.	If blank, prior depreciation from Asset Life History is used. Required if asset was sold.
12	AMT depreciation deduction	0.	
13	AMT adjustment/preference	0.	See Tax Help for computation

14 **QuickZoom** to Asset Life History . . . . ►

15	If a computer or peripheral equipment (asset type A), was asset used exclusively at your regular business establishment?	[ ] Yes	[X] No
16	If video, photo, or phono equipment (asset type B), was asset used exclusively at your regular business establishment, or in connection with your principal trade or business?	[ ] Yes	[ ] No
17	If rental appliances, carpeting, or furniture (asset type F), have you amended a prior year tax return or filed Form 3115 to change the recovery period to 5 years?	[ ] Yes	[ ] No
18	Enter the IRC section under which you amortize the cost of intangibles (asset type L)		

HP PAVILION XT963

Dispositions – Complete only if you sold, abandoned, or otherwise disposed of the asset in 2014

19	Date sold, given away, or abandoned in 2014		Example: 12/01/2014
20	Date acquired, if different from line 2		If converted from personal use
21	Asset sales price		Enter business portion only
22	Asset expense of sale		Enter business portion only
23	Property type		
24	Land sales price		Enter business portion only
25	Land expense of sale		Enter business portion only
26	Section 179 deduction allowed		
27	If Section 1250:		
a	Additional depreciation after 1975		
b	Applicable percentage	%	
c	Additional depreciation after 1969 and before 1976		
28 a	Double click to link sale to Form 6252 ►		
b	Double click to link sale to Home Sale Wks ►		
29	Basis for gain or loss, if different from ln 3		Enter 100% of basis
30	Basis for AMT gain or loss, if diff from ln 53		Enter 100% of basis
31	Gain or loss		
32	AMT gain or loss		
33	Part of Form 4797 that gain or loss carries to		
34	Land gain or loss (if separate)		Only applies if line 24 is entered
35	Part of Form 4797 that land gain or loss carries to (if separate)		
36	Check to compute personal residence depreciation after May 6, 1997	☐	
	Regular tax after 5/6/97		AMT after 5/6/97

Detail Asset Information – This section is calculated for most assets from the data above.
Use Find Next Error feature to check for any required entries.

		Yes	No	
37	Listed property?	X		See Tax Help
38	Subject to automobile limitations?		X	
39	Truck or van?		X	
40	Electric Passenger Vehicle?		X	
41	Heavy SUV?		X	
42	Eligible Section 179 property?			Applies to current year assets only
43	Use IRS tables for MACRS property?		X	
44	Qualified Indian reservation property?		X	

Regular Depreciation

45	Depreciation Type	MACRS	
46	Asset class	5	
47	Depreciation Method	ALT	
48	MACRS convention	HY	
49	**QuickZoom** to set 2014 convention ►		
50	Recovery period	5.0	
51	Year of depreciation	11	
52	Depreciable basis	512.	See Tax Help for computation

Alternative Minimum Tax Depreciation

53	AMT basis, if different from line 3	
54	If placed in service before 1987, is asset	
55	AMT depreciation method	SL
56	AMT recovery period	5.0
57	AMT depreciable basis	512.

MACRS Property Involved in a Like-kind Exchange or Involuntary Conversion

58	Elect OUT of regs under Sec 1.168(i)-6(i)	☐ Yes ☐ No ☒ N/A
59	Asset ID (Enter same ID on all related assets)	
60	If this asset represents entire basis of replacement property, enter excess basis	
61	If this asset represents exchanged basis of replacement property, enter:	
a	Date placed in service of relinquished property	
b	Date of disposition of relinquished property	
c	MACRS convention for relinquished property	
d	Depreciation claimed on relinquished property in year of disposition	
e	AMT depreciation claimed on relinquished property in year of disposition	

State Depreciation

62	**QuickZoom** to select or delete states ►	
63 a	State (CA info must be entered in CA state return, do not enter here)	
b	Asset status	
c	State cost or basis	
d	State Section 179 deduction	
e	State Section 179 deduction allowed (enter for dispositions only)	
f	State Special Depreciation Allowance	
g	State asset class	
h	State depreciation method	
i	State MACRS convention	
j	State recovery period	
k	State depreciable basis	
l	State prior depreciation	
m	**State depreciation deduction** ►	
n	If this asset represents entire basis of replacement property, enter excess basis	
o	If exchanged basis, enter depr on relinquished property in year of disposition	
p	State gain/loss basis, if different from state cost	
q	Include asset in state return	☐ Yes ☐ No

Arizona and Wisconsin Depreciation Information for Assets in Service Prior to 1/1/2014

a	Wisconsin Section 179 deduction taken on prior year tax returns	
b	Wisconsin prior depreciation taken on prior year tax returns	
c	Arizona prior depreciation for assets placed in service in 2013, where 10% Special Depreciation Allowance was taken in 2014	

Asset Life History

2014

Yearly Allowable Depreciation

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Description: HP PAVILION XT963 Depreciation type: MACRS Asset class: 5

Cost/ Basis: 512. Depreciable Basis: 512. Method: ALT Life: 5.00

AMT Cost/ Basis: 512. AMT Depreciable Basis: 512. AMT Method: ALT AMT Life: 5.00

	Tax Year	Prior Depreciation	Deduction for the Year	AMT Prior Depreciation	AMT Deduction for the Year
1	2004	0.	51.	0.	51.
2	2005	51.	102.	51.	102.
3	2006	153.	103.	153.	103.
4	2007	256.	102.	256.	102.
5	2008	358.	103.	358.	103.
6	2009	461.	51.	461.	51.
7					
8					
9					
10					
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43					

Schedule A
Line 29

Itemized Deductions Worksheet

► Keep for your records

2014

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

1	Add the amounts on Schedule A, lines 4, 9, 15, 19, 20, 27 and 28			**1**	3,258.
2	Add the amounts on Schedule A, lines 4, 14 and 20, plus any gambling and casualty or theft losses included on line 28 **CAUTION:** Be sure your total gambling and casualty or theft losses are clearly identified on the Miscellaneous Itemized Deductions Statement.			**2**	
3	Is the amount on line 2 less than the amount on line 1? ☐ **No.** **STOP**. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 29. ☒ **Yes.** Subtract line 2 from line 1			**3**	3,258.
4	Multiply line 3 by 80% (.80)	**4**	2,606.		
5	Enter the amount from Form 1040, line 38	**5**	90,643.		
6	Enter $254,200 if single; $305,050 if married filing jointly or qualifying widow(er); $279,650 if head of household, $152,525 if married filing separately	**6**	305,050.		
7	Is the amount on line 6 less than the amount on line 5? ☒ **No.** **STOP**. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 29. ☐ **Yes.** Subtract line 6 from line 5	**7**			
8	Multiply line 7 by 3% (.03).	**8**			
9	Enter the **smaller** of line 4 or line 8			**9**	
10	**Total itemized deductions.** Subtract line 9 from line 1. (to Schedule A, line 29)			**10**	

Form 1040
Line 40

Standard Deduction Worksheet for Dependents

2014

► Keep for your records

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Use this worksheet only if someone can claim you, or your spouse if filing jointly, as a dependent.

1	Is your **earned income*** more than $650? ☐ **Yes.** Add $350 to your earned income. Enter the total ☐ **No.** Enter $1,000 ► . . .	**1**	
2	Enter the amount shown below for your filing status. • Single or married filing separately — $6,200 • Married filing jointly or Qualifying widow(er) — $12,400 • Head of household — $9,100 ► . . .	**2**	12,400.
3	**Standard deduction.**		
3 a	Enter the **smaller** of line 1 or line 2. If born after January 1, 1950, and not blind, **stop here** and enter this amount on Form 1040, line 40. Otherwise go to line 3b	**3 a**	
3 b	If born before January 2, 1950, or blind, multiply the number on Form 1040, line 39a, by $1,200 ($1,550 if single or head of household)	**3 b**	
3 c	Add lines 3a and 3b. Enter the total here and on Form 1040, line 40	**3 c**	

***Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27; or on Form 1040A, line 7.

Form 1040
Line 42

Deduction for Exemptions Worksheet

► Keep for your records

2014

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

1	Multiply $3,950 by the total number of exemptions claimed on Form 1040, line 6d	1	7,900.
2	Enter the amount from Form 1040, line 38	2	90,643.
3	Enter the amount shown below for your filing status: • Single, enter $254,200 • Married filing jointly or qualifying widow(er), enter $305,050 • Married filing separately, enter $152,525 • Head of household, enter $279,650	3	305,050.
4	Subtract line 3 from line 2. If zero or less, **stop**; enter the amount from line 1 above on Form 1040, line 42.	4	-214,407.
5	Is line 4 more than $122,500 ($61,250 if married filing separately)? ☐ **Yes.** You cannot take a deduction for exemptions. Enter zero here and on Form 1040, line 42. **Do not** complete the rest of this worksheet. ☐ **No.** Divide line 4 by $2,500 ($1,250 if married filing separately). If the result is not a whole number, increase it to the next whole number (for example, increase .0004 to 1)	5	
6	Multiply line 5 by 2% (.02) and enter the result as a decimal	6	
7	Multiply line 1 by line 6	7	
8	**Deduction for exemptions**. Subtract line 7 from line 1. Enter the result here and on Form 1040, line 42	8	

Earned Income Worksheet 2014

► Keep for your records

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Part I — Earned Income Credit Wks Computation	Taxpayer	Spouse	Total
1 If filing Schedule SE:			
a Net self-employment income	2,500.		2,500.
b Optional Method and Church Employee income			
c Add lines 1a and 1b	2,500.		2,500.
d One-half of self-employment tax	177.		177.
e Subtract line 1d from line 1c	2,323.		2,323.
2 If not required to file Schedule SE:			
a Net farm profit or (loss)			
b Net nonfarm profit or (loss)			
c Add lines 2a and 2b			
3 **If filing Schedule C or C-EZ as a statutory employee,** enter the amount from line 1 of that Schedule C or C-EZ			
4 Add lines 1e, 2c and 3. To EIC Wks, line 5	2,323.		2,323.

Part II — Form 2441 and Standard Deduction Worksheet Computations	Taxpayer	Spouse	Total
5 Net self-employment earnings (line 4 above)	2,323.		2,323.
6 Wages, salaries, and tips less distributions from nonqualified or section 457 plans, etc	63,570.		63,570.
7 Taxable employer-provided adoption benefits			
8 Add lines 5 through 7. To Form 2441, lines 19 and 20	65,893.		65,893.
9 a Taxable dependent care benefits			
b Nontaxable combat pay			
10 Add lines 8, 9a and 9b . To Form 2441, lines 4 and 5	65,893.		65,893.
11 Scholarship or fellowship income not on W-2			
12 SE exempt earnings less nontaxable income			
13 Distributions from nonqualified/Sec. 457 plans			
14 Add lines 8, 9a and 11 through 13. To Standard Deduction Worksheet	65,893.		65,893.

Part III — IRA Deduction Worksheet Computation	Taxpayer	Spouse	Total
15 Net self-employment income or (loss)	2,323.		2,323.
16 Wages, salaries, tips, etc	63,570.		63,570.
17 Net self-employment loss			
18 Alimony received			
19 Nontaxable combat pay			
20 Foreign earned income exclusion			
21 Keogh, SEP or SIMPLE deduction			
22 Combine lines 15 through 21. To IRA Wks, ln 2	65,893.		65,893.

Part IV — Schedule 8812 and Child Tax Credit Line 11 Worksheet Computations	Taxpayer	Spouse	Total
23 Self-employed, church and statutory employees	2,323.		2,323.
24 Wages, salaries, tips, etc	63,570.		63,570.
25 Nontaxable combat pay			
26 Foreign earned income exclusion			
27 Combine lines 23 through 26. To Schedule 8812, line 4a & Line 11 Wks, line 2	65,893.		65,893.

Form 4952

Investment Interest Expense Worksheet

2014

► Keep for your records

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Investment Interest Expense (Form 4952, line 1)

1	Investment interest expense, from Schedule K-1	1	
2	Investment interest expense from royalties	2	
3	Other investment interest expense:		
a		3 a	
b		b	
c		c	
d		d	
4	**Total investment interest expense.** Add lines 1 through 3.	4	

Gross Income from Property Held for Investment (Form 4952, line 4a)

5	Taxable investment income:		
a	From Schedule B, Interest and Dividend Income	5 a	
b	From Schedules K-1, Partnerships, S Corporations, Estates and Trusts	b	
c	From Form 8814, Parents' Election to Report Child's Interest and Dividends	c	
d	Total	d	
6	Royalty income, from Schedule E	6	
7	Net passive income from publicly traded partnerships	7	
8	Income from **nonpassive** trade or business **without** material participation	8	
9	Other investment income:		
a		9 a	
b		b	
c		c	
d		d	
10	**Total investment income.** Add lines 5d through 9.	10	

Net Capital Gain Income (Form 4952, lines 4d and 4e)

			Regular Tax	Alt Min Tax
11 a	Net gains from Schedule D, line 16	11 a		
b	Less net gains from property not held for investment	b		
c	**Net gains from property held for investment.**	c		
12 a	Net capital gains from Schedule D, lesser of ln 15 or ln 16	12 a		
b	Less net capital gains from property not held for investment	b		
c	**Net capital gains from property held for investment.**	c		

Investment Expenses (Form 4952, line 5)

13	Royalty expenses	13	
14	Investment expenses included as itemized deductions (after the 2% limitation)	14	
15	Investment expenses included as itemized deductions (no 2% limitation)	15	
16	Expenses from **nonpassive** trade or business **without** material participation	16	
17	Other investment expenses:		
a		17 a	
b		b	
c		c	
d		d	
18	**Total investment expenses.** Add lines 13 through 17.	18	

Allocation of Investment Interest Expense (Schedule A, line 14)

			Regular Tax	Alt Min Tax
19	Allowed investment interest expense, Form 4952, line 8	19		
20	Less amount deducted on other forms and schedules:	20		
a	Deducted on Schedule E, page 2 for passthru entities	a		
b	Deducted on Schedule E, page 1 for royalties	b		
c	Other amounts deducted on other forms and schedules	c		
d	Total amount deducted on other forms and schedules	d		
21	**Investment interest expense.**	21		

Form **1040** Line 66

Earned Income Credit Worksheet

► Keep for your records

2014

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

QuickZoom to Schedule EIC . . . . ►
QuickZoom to Dependent Information Worksheet to enter qualifying children information. . . . . ►
QuickZoom to Wages, Salaries, & Tips Worksheet to enter earned and non-earned income . . . ►
QuickZoom to page 2 of this worksheet, if credit is not calculated on line 7. . . . . ►

1	Enter the amount from Form 1040 or 1040A, line 7, or Form 1040EZ, line 1, less amounts considered **not** earned for EIC purposes	**1**	63,570.
2	Adjustments to line 1 amount:		
a	Income reported as wages **and** as self-employment income	**2 a**	
b	Other income entered as wages that is not considered earned income	**b**	
c	Distributions from section 457 and other nonqualified plans reported on W-2	**c**	
3	Subtract lines 2a, 2b and 2c from line 1	**3**	63,570.
4 a	Taxpayer's nontaxable combat pay election for EIC — **4 a**		
b	Spouse's nontaxable combat pay election for EIC — **b**		
c	Total nontaxable combat pay election	**4 c**	
5	If you were self-employed **or** used Schedule C or Schedule C-EZ as a statutory employee, enter the amount from the Earned Income Worksheet, line 4	**5**	2,323.
6	**Earned income.** Add lines 3, 4c, and 5	**6**	65,893.
7	Enter the credit, from the **EIC Table**, for the amount on line 6. Be sure to use the correct column for filing status and number of children	**7**	
	If line 7 is zero, **stop**. You **cannot** take the credit. Enter "No" on the dotted line next to Form 1040, line 66a.		
8	Enter your **AGI** from Form 1040, line 38	**8**	
9	If you have: ● No qualifying children, is the amount on line 8 less than $8,150 ($13,550 if married filing jointly)? ● 1 or more qualifying children, is the amount on line 8 less than $17,850 ($23,300 if married filing jointly)? ☐ **Yes.** Go to line 10 now. ☐ **No.** Enter the credit, from the **EIC Table,** for the amount on line **8**. Be sure to use the correct column for filing status and number of children	**9**	
10	**Earned income credit.** ● If 'Yes' on line 9, enter the amount from line 7 ● If 'No' on line 9, enter the **smaller** of line 7 or line 9	**10**	

Enter line 10 amount on Form 1040, line 66a, Form 1040A, line 42a, or Form 1040EZ, line 8a.

If one or more of the boxes below are checked, the earned income credit is not allowed.

1 The total taxable earned income (line 6 above) is equal to or more than:

- [X] $14,590 ($20,020 if married filing jointly) without a qualifying child.
- [ ] $38,511 ($43,941 if married filing jointly) with one qualifying child.
- [ ] $43,756 ($49,186 if married filing jointly) with two qualifying children.
- [ ] $46,997 ($52,427 if married filing jointly) with more than two qualifying children.

2 The Adjusted Gross Income (line 8 above) is equal to or more than:

- [X] $14,590 ($20,020 if married filing jointly) without a qualifying child.
- [ ] $38,511 ($43,941 if married filing jointly) with one qualifying child.
- [ ] $43,756 ($49,186 if married filing jointly) with two qualifying children.
- [ ] $46,997 ($52,427 if married filing jointly) with more than two qualifying children.

3 [ ] Investment income is more than $3,350.
(Investment Income Smart Worksheet, item H above)

4 [ ] The married filing separate return status is checked.
(Information Worksheet, Part II)

5 [ ] Taxpayer (or spouse if filing joint) is a qualifying child of another person.
(Information Worksheet, Part IV)

6 [ ] Without a qualifying child, and your (or your spouse's, if married filing jointly) main home is in the U.S. less than half the year.
(Information Worksheet, Part IV)

7 [ ] Without a qualifying child, and taxpayer (and spouse if filing joint) are under age 25 or over age 64.
(Information Worksheet, Part I)

8 [ ] Without a qualifying child, and taxpayer (or spouse if filing joint) is eligible to be claimed as a dependent on someone else's return.
(Information Worksheet, Part I)

9 [ ] Social Security Number is missing, or invalid for EIC purposes, for taxpayer, (or spouse, if married filing joint).
(Information Worksheet, Part I)

10 Have qualifying children, but all are either

a [ ] qualifying children of another person, or

b [ ] have missing or invalid social security numbers for EIC purposes.

(Information Worksheet, Part III)

11 [ ] Disallowed by IRS to claim Earned Income Credit in 2014.
(Information Worksheet, Part IV)

12 [ ] Filing Form 2555, Foreign Earned Income.

13 [ ] Not a citizen or resident alien for the entire year, claiming dual status.
(Information Worksheet, Part VI)

14 [ ] Head of household filing status and lived with nonresident alien spouse during the last six months of the year.
(Information Worksheet, Part IV)

Compliance and Due Diligence Information

1 Is the info about your income correct?

- I've entered all of my income.
- If I had any investment income, the total was under $3,350.
- I had no foreign earned income.

☐ **Yes**, all of the above is correct.
☐ **No**, I'll go to Wages & Income and review what I entered.

Once you've reviewed your Wages & Income, come back and confirm your info is correct.

2 Is this info about you correct?

- I'm not filing my taxes as Married Filing Separately.
- I have a valid Social Security number.
- I was a U.S. citizen or resident alien for all of 2014.
- I lived in the U.S. for at least six months during 2014.
- I'm not the qualifying child or dependent of another person.
- If I have no qualifying children, I'm between 25 and 65 years old.

☐ **Yes**, all of the above is correct.
☐ **No**, I'll go to Personal Info and review what I entered.

Once you've reviewed your Personal Info, come back and confirm your info is correct.

3 Is this info correct for all of your qualifying dependents for the Earned Income Credit?

- They are my children (or descendents of my children) and not married.
- They lived with me in the U.S. for more than half the year.
- They have valid Social Security numbers.
- They are not being claimed by anyone else specifically for the Earned Income Credit, as far as I know.
- They are under age 19, **or** under 24 and a full-time student, **or** permanently or totally disabled.

☐ **Yes**, all of the above is correct.
☐ **No**, I'll go to Personal Info and review my dependent info.

OK, once you've reviewed your Personal Info, come back and confirm your info is correct.

Compliance and Due Diligence Indicator . . . . ☐

The IRS expects everyone who gets the Earned Income Credit to meet all the requirements and be able to show they're eligible with proof such as documents.

Schedule SE Adjustments Worksheet 2014

► Keep for your records

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

		(a) Taxpayer	(b) Spouse
	QuickZoom to the **Short Schedule SE** (Schedule SE, page 1) ►	X	
	QuickZoom to the **Long Schedule SE** (Schedule SE, page 2) ►		
A	Use Long Schedule SE, even if qualified to use Short Schedule SE		
B	Approved Form 4029. Exempt from SE tax on all income		
C	Chapter 11 bankruptcy **net** profit or loss for Schedule SE, line 3		
D	**QuickZoom** to the Explanation statement for any adjustment to SE income/loss shown on a partnership K-1. (See Help)		
Part I	**Farm Profit or (Loss)** Schedule SE, line 1		
1	Total Schedules F		
2	Farm partnerships, Schedules K-1		
3	Other SE farm profit or (loss) (See Help)		
4	Less SE exempt farm profit or (loss) (See Help)		
5	**Total for Schedule SE, line 1**		
6	Conservation Reserve Program payments not subject to self-employment tax reported on:		
a	Schedule F, line 4b		
b	Schedule K-1 (Form 1065), box 20, code Z		
c	Total CRP payments not subject to SE tax		
Part II	**Nonfarm Profit or (Loss)** Schedule SE, line 2		
1 a	Total Schedules C	2,500.	
b	Less SE exempt Schedules C (approved Form 4361)		
2	Nonfarm partnerships, Schedules K-1		
3	Forms 6781		
4	Other SE income reported as income on Form 1040, line 7		
5 a	Clergy Form W-2 wages		
b	Clergy housing allowance		
c	Less clergy business deductions		
d	**QuickZoom** to the Explanation statement for entry on line 5c		
6	Other SE nonfarm profit or (loss) (See Help)		
7	Less other SE exempt nonfarm profit or (loss) (See Help)		
8	**Total for Schedule SE, line 2**	2,500.	
9	Exempt Notary Public income for Schedule SE, line 3 (See Help)		
Part III	**Farm Optional Method** Schedule SE, page 2, Part II		
1	Use Farm Optional Method		
2	Gross farm income from Schedules F		
3	Gross farming or fishing income from partnership Schedules K-1		
4	Other gross farming or fishing self-employment income		
5	**Total** gross income for Farm Optional Method		
Part IV	**Nonfarm Optional Method** Schedule SE, page 2, Part II		
1	Use Nonfarm Optional Method (Must have had net SE earnings of $400 or more in 2 of prior 3 years and used the Nonfarm Optional Method less than 5 times)		
2	Gross nonfarm income from Schedules C		
3	Gross nonfarm income from partnership Schedules K-1		
4	Other gross nonfarm self-employment income		
5	**Total** gross income for Nonfarm Optional Method		

Form 1040
Line23

Educator Expenses Worksheet

► Keep for your records

2014

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Caution: **Do not** enter the same educator expenses on Schedule A or Form 2106. The program will automatically transfer remaining educator expenses to the Miscellaneous Itemized Deductions Worksheet.

		Taxpayer	Spouse
1	Qualified educator expenses	650.	
2	Non-taxable Coverdell ESA distributions		
3	Non-taxable qualified tuition program distributions		
4	Subtract lines 2 and 3 from line 1.	650.	

5	Qualified educator expenses from line 4	650.
6	Excludable interest on series EE and I U.S. savings bonds issued after 1989 from Form 8815, line 14	
7	Subtract line 6 from line 5	650.
8	Educator expenses deduction. Report this amount on Form 1040, line 23 or Form 1040A, line 16 (see Help)	250.
9	Subtract line 8 from line 1. This amount transfers to the Miscellaneous Itemized Deductions Worksheet, line 2 when the box on line 10 is **not** checked	400.
10	Check the box if you do **NOT** want to transfer excess educator expenses to Schedule A, Miscellaneous Itemized Deductions Worksheet. . . . . ►	☐

Education Tuition and Fees Summary 2014

► Keep for your records

Name(s) Shown on Return	Your Social Security No.
Kristian D & Deborah C Secor	041-80-2377

Part I - Qualified Education Expense Summary

(a) Student's name First Name / MI Last Name / Suffix Social Security Number	(b) Qualified Education Expenses	(c) Qualified for:	Yes	No	(d) Elected Credit or Deduction if **manual**	(e) Elected Credit or Deduction if **automatic**
Kristian D	6,755.	Amer Opp Cr ►		X		
Secor	6,590.	Lifetime Cr ►	X			X
041-80-2377	6,590.	Tuition Ded ►	X			
	6,755.	Total Qualified Expenses				
		Amer Opp Cr ►				
		Lifetime Cr ►				
		Tuition Ded ►				
		Total Qualified Expenses				
		Amer Opp Cr ►				
		Lifetime Cr ►				
		Tuition Ded ►				
		Total Qualified Expenses				
Total qualified expenses	6,755.	Amer Opp Cr				
	6,590.	Lifetime Cr				
	6,590.	Tuition Ded				

Part II - Optimize Education Expenses for the Lowest Tax

Automatic

1 **Launch OPTIMIZER** - Check to launch Automatic Education Expense Optimizer now ► [ ]

2 **Automatic** - Check to use the Credit choices calculated in Part I, column (e) above ► [X]

or

3 **Manual** - Check to use the Credit choices you entered in Part I, column (d) above ► [ ]

Part III - Summary of Deduction and Credits

Tuition and Fees Deduction Summary

1	Total 2014 tuition and fees paid for purposes of deduction	1	
2	Modified adjusted gross income	2	
3	Maximum deduction allowed	3	
4	Allowable Tuition and Fees Deduction (lesser of line 1 or line 3)	4	0.

American Opportunity, Lifetime Learning Credits Summary

5	Tentative American Opportunity Credit	5	
6	Tentative Lifetime Learning Credit	6	1,318.
7	Total Education Credits (after limitations)	7	1,318.

Form 6251
Line 37

Schedule D Tax Worksheet as refigured for the Alternative Minimum Tax

2014

► Keep for your records

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

			(a) Before Allocation of Capital Gain Excess *	(b) Allocation of Capital Gain Excess *	(c) After Allocation of Capital Gain Excess
1	Not applicable				
2	Enter your total qualified dividends as refigured for the Alternative Minimum Tax (AMT):				
	a Total qualified dividends				
	b Adjustment from Schedules K-1				
	c Other adjustments to qualified dividends				
	d Total. Combine lines 2a, 2b, and 2c			0.	0.
3	Enter the amount from Form 4952 for AMT, line 4g				
4	Enter the amount from Form 4952 for AMT, line 4e				
5	Subtract line 4 from line 3. If zero or less, enter -0-		0.		0.
6	Subtract line 5 from line 2. If zero or less, enter -0-		0.		0.
7	Net long-term capital gain:				
	a Enter the gain from line 15 of Schedule D as refigured for the AMT	0.			
	b Enter the gain from line 16 of Schedule D as refigured for the AMT	0.			
	c Enter the **smaller** of line 7a or line 7b		0.		0.
8	Enter the **smaller** of line 3 or line 4				
9	Subtract line 8 from line 7c. If zero or less, enter -0-		0.	0.	0.
10	Add lines 6 and 9		0.		0.
	A Enter the amount from Form 6251, line 30.		8,543.		
	B **Capital gain excess**. Subtract line A from line 10. *		0.		
11	Total 28% rate and unrecaptured section 1250 gain:				
	a Enter the gain from line 18 of Schedule D as refigured for the AMT	0.			
	b Enter the gain from line 19 of Schedule D as refigured for the AMT				
	c Add lines 11a and 11b				0.
12	Enter the **smaller** of line 9 or line 11c				0.
13	Subtract line 12 from line 10. Also enter this amount on Form 6251, line 37.				0.

* Capital gain excess applies only if filing Form 2555, Foreign Earned Income.

Form 6251 **Form 1040A Worksheet** **2014**

► Keep for your records

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

1	Enter the amount from Form 1040A, line 22	1	90,643.
2	Enter the amount shown below for your filing status. ● Single or Head of Household, enter $52,800 ● Married Filing Joint or Qualifying widow(er), enter $82,100 ● Married Filing Separately, enter $41,050	2	82,100.
3	Subtract line 2 from line 1. If zero or less, **stop here**; you don't owe this tax	3	8,543.
4	Enter the amount shown below for your filing status. ● Single or Head of Household, enter $117,300 ● Married Filing Joint or Qualifying widow(er), enter $156,500 ● Married Filing Separately, enter $78,250	4	156,500.
5	Subtract line 4 from line 1. If zero or less, enter -0- here and on line 6, and go to line 7	5	0.
6	Multiply line 5 by 25% (.25)	6	0.
7	Add lines 3 and 6	7	8,543.
8	If line 7 is $182,500 or less ($91,250 or less if married filing separately) multiply line 7 by 26% (.26). Otherwise, multiply line 7 by 28% (.28) and subtract $3,650 ($1,825 if married filing separately) from the result	8	2,221.
9	Did you use the **Qualified Dividends and Capital Gain Tax Worksheet** to figure the tax on the amount on Form 1040A, line 27? [X] **No.** Skip lines 9 through 19 enter the amount from line 8 on line 20 and go to line 21, [ ] **Yes.** Enter the amount from line 6 of that worksheet	9	
10	Enter the **smaller** of line 7 or line 9	10	
11	Subtract line 10 from line 7	11	
12	If line 11 is $182,500 or less ($91,250 or less if married filing separately), multiply line 11 by 26% (.26). Otherwise, multiply line 11 by 28% (.28) and subtract $3,650 ($1,825 if married filing separately) from the result	12	
13	Enter the amount shown below for your filing status: ● Single or married filing separately- $36,900 ● Married filing jointly or qualifying widow(er) - $73,800 ● Head of household- $49,400	13	
14	Enter the amount from line 7 of **Qualified Dividends and Capital Gain Tax Wkst**	14	
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	
16	Enter the **smaller** of line 10 or line 15	16	
17	Subtract line 16 from line 10	17	
18	Multiply line 17 by 15% (.15)	18	
19	Add lines 12 and 18	19	
20	Enter the **smaller** of line 8 or line 19	20	2,221.
21	Enter the amount you would enter on Form 1040A, line 30, if you do not owe this tax	21	9,296.
22	**Alternative Minimum Tax.** Is the amount on line 20 more than the amount on line 21? [X] **No.** You do not owe this tax. [ ] **Yes.** Subtract line 21 from line 20. Also include this amount in the total on Form 1040A, line 28. Enter "AMT" and show the amount in the space to the left of ln 28	22	0.

Form 6251 **Alternative Minimum Tax Worksheet** 2014

► Keep for your records

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Taxable Income — Line 1

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41. Otherwise, enter the amount from Form 1040, line 38. (If less than zero, enter as a negative amount.)	1	90,643.
2	Additions to income	2	
3	Add lines 1 and 2	3	90,643.
4	Subtractions from income	4	
5	Subtract line 4 from line 3. Enter on Form 6251, line 1	5	90,643.

Taxes — Line 3

1	Generation skipping transfer taxes included on Schedule A, line 8	1	

Home Mortgage Interest Adjustment — Line 4

		(a) Deductible for AMT Purposes	(b) NOT Deductible for AMT Purposes	(c) Total Home Mortgage Interest
1	**Attributable to mortgage used to purchase, build, or improve:**			
a	Main home or second home that is house, apartment, condominium or non-transient mobile home			
b	Second home that is transient mobile home or boat			
c	Total			
2	**Attributable to mortgage used to refinance:**			
a	To pay off mortgage			
b	For other purposes			
c	Total			
3	**Attributable to other mortgage deductible for AMT:**			
a	Pre-July 1, 1982 mortgage			
4	Total column (a)			
5	Total column (b). Enter result on Form 6251, line 4.			
6	Total mortgage interest from Schedule A			

Refund of Taxes — Line 7

1	Taxable refund of state and local income tax	1	
2	Amount and description of any refund of state and local personal property taxes, foreign income or real property taxes deducted after 1986	2	
3	Total tax refund adjustment. Enter on Form 6251, line 7	3	

Alternative Tax Net Operating Loss Deduction (ATNOLD) — Line 11

1	Alternative minimum taxable income (AMTI) without ATNOLD	1	90,643.
2	Enter adjustments	2	
3	Adjustment for domestic production activities deduction	3	
4	Adjusted AMTI without ATNOLD. Add lines 1-3	4	90,643.
5	ATNOLD limitation. Multiply line 4 by 90%	5	81,579.
6	Enter ATNOL carried to 2013 from other year(s)	6	
7	Enter ATNOL included above attributable to qualified disaster losses	7	
8	ATNOL above not attributable to qualified disaster losses. Line 6 minus 7	8	
9	ATNOL deduction other than qualified disaster losses. Lesser of line 5 or 8	9	
10	ATNOL Disaster Deduction. Lesser of line 7 or (line 4 minus line 9)	10	
11	ATNOLD. Add lines 9 and 10. Enter on Form 6251, line 11, as neg.	11	

Incentive Stock Options — Line 14

1	Incentive stock options adjustment from Schedule K-1 worksheets	1	
2	Incentive stock options from Employer Stock Transaction Worksheets	2	
3	Incentive stock options from Exercise of Stock Options Worksheets	3	
4	Other incentive stock options	4	
5	Total incentive stock options. Enter on Form 6251, line 14	5	

Alternative Minimum Taxable Income — Line 28

If married filing separately and Form 6251, line 28, is more than $242,450:

1	Alternative minimum taxable income, Form 6251	1	
2	Threshold amount	2	
3	Subtract line 2 from line 1	3	
4	Multiply line 3 by 25% (.25)	4	
5	**Smaller** of line 4 or $41,050	5	
6	Add line 1 and line 5. Enter on Form 6251, line 28	6	

Exemption — Line 29

1	Enter $52,800 if single or head of household, $82,100 if married filing jointly or qualifying widow(er), $41,050 if married filing separately	1	82,100.
2	Enter your alternative minimum taxable income from Form 6251, line 28	2	90,643.
3	Enter $117,300 if single or head of household, $156,500 if married filing jointly or qualifying widow(er), $78,250 if married filing separately	3	156,500.
4	Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Multiply line 4 by 25% (.25)	5	0.
6	Subtract line 5 from line 1. If zero or less, enter -0- If any of the three conditions under Certain Children Under Age 24 apply, go to line 7. Otherwise, enter this amount on Form 6251, line 29.	6	82,100.
7	Minimum exemption amount for certain children under age 24	7	
8 a	Enter the **child's earned income,** if any	8 a	
b	Enter any adjustments	b	
9	Add lines 7, 8a and 8b. If zero or less, enter -0-	9	
10	Enter the smaller of line 6 or line 9 here and on Form 6251, line 29	10	

Form 6251
Line 31

Foreign Earned Income
Alternative Minimum Tax Worksheet

2014

► Keep for your records

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

1	Enter amount from Form 6251, line 30	**1**	
2 a	Enter amount from Form(s) 2555, lines 45 and 50	**2a**	
b	Enter the total amount of any itemized deductions or exclusions you could not claim because they are related to excluded income	**2b**	
c	Subtract line 2b from line 2a. If zero or less, enter 0	**2c**	
3	Add line 1 and line 2c. Enter the result here and on Form 6251 line 36	**3**	
4	**Tax on amount on line 3** • If you reported capital gain distributions directly on Form 1040, line 13; **or** you reported qualified dividends on Form 1040, line 9b; **or** you had a gain on both line 15 and 16 of Schedule D (Form 1040), enter the amount from line 3 of this worksheet on Form 6251, line 36. Complete the rest of Part III of Form 6251. However, before completing Part III, see Form 2555 to see if you must complete Part III with certain modifications. Then enter the amount from Form 6251, line 64 here. • **All Others:** If line 3 is $182,500 or less ($91,250 or less if married filing separately), multiply line 3 by 26% (.26). Otherwise, multiply line 3 by 28% (.28) and subtract $3,650 ($1,825 if married filing separately) from the result.	**4**	
5	**Tax on amount on line 2c.** If line 2c is $182,500 or less ($91,250 or less if married filing separately), multiply line 2c by 26% (.26). Otherwise, multiply line 2c by 28% (.28) and subtract $3,650 ($1,825 if married filing separately) from the result	**5**	
6	Subtract line 5 from line 4. Enter here and on Form 6251, line 31. If zero or less, enter 0	**6**	

Federal Carryover Worksheet 2014

► Keep for your records

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

2013 State and Local Income Tax Information (See Tax Help)

	(a) State or Local ID	(b) Paid With Extension	(c) Estimates Pd After 12/31	(d) Total With-held/Pmts	(e) Paid With Return	(f) Total Over-payment	(g) Applied Amount
	CA			2,289.	662.		
Totals . .				2,289.	662.		

Other Tax and Income Information		**2013**	**2014**
1 Filing status	**1**	2 MFJ	2 MFJ
2 Number of exemptions for blind or over 65 (0 - 4)	**2**		
3 Itemized deductions	**3**	3,369.	3,258.
4 Check box if required to itemize deductions	**4**	☐	☐
5 Adjusted gross income	**5**	92,458.	90,643.
6 Tax liability for Form 2210 or Form 2210-F	**6**	9,802.	10,568.
7 Alternative minimum tax	**7**		
8 Federal overpayment applied to next year estimated tax	**8**		

QuickZoom to the IRA Information Worksheet for IRA information . . . ►

Excess Contributions		**2013**	**2014**
9 a Taxpayer's excess Archer MSA contributions as of 12/31	**9 a**		
b Spouse's excess Archer MSA contributions as of 12/31	**b**		
10 a Taxpayer's excess Coverdell ESA contributions as of 12/31	**10 a**		
b Spouse's excess Coverdell ESA contributions as of 12/31	**b**		
11 a Taxpayer's excess HSA contributions as of 12/31	**11 a**		
b Spouse's excess HSA contributions as of 12/31	**b**		

Loss and Expense Carryovers Note**:** Enter all entries as a positive amount		**2013**	**2014**
12 a Short-term capital loss	**12 a**		
b AMT Short-term capital loss	**b**		
13 a Long-term capital loss	**13 a**		
b AMT Long-term capital loss	**b**		
14 a Net operating loss available to carry forward	**14 a**		
b AMT Net operating loss available to carry forward	**b**		
15 a Investment interest expense disallowed	**15 a**		
b AMT Investment interest expense disallowed	**b**		
16 Nonrecaptured net Section 1231 losses from: **a** 2014	**16 a**		
b 2013	**b**		
c 2012	**c**		
d 2011	**d**		
e 2010	**e**		
f 2009	**f**		

Federal Carryover Worksheet page 2 **2014**

Kristian D & Deborah C Secor 041-80-2377

Loss and Expense Carryovers (cont'd)			**2013**	**2014**
17 AMT Nonrecap'd net Sec 1231 losses from:	**a** 2014	**17 a**		
	b 2013	**b**		
	c 2012	**c**		
	d 2011	**d**		
	e 2010	**e**		
	f 2013	**f**		

Credit Carryovers			**2013**	**2014**
18 General business credit		**18**		
19 Adoption credit from:	**a** 2014	**19 a**		
	b 2013	**b**		
	c 2012	**c**		
20 Mortgage interest credit from:	**a** 2014	**20 a**		
	b 2013	**b**		
	c 2012	**c**		
	d 2011	**d**		
21 Credit for prior year minimum tax		**21**		
22 District of Columbia first-time homebuyer credit		**22**		
23 Residential energy efficient property credit		**23**		

Other Carryovers			**2013**	**2014**
24 Section 179 expense deduction disallowed		**24**	0.	
25 Excess foreign housing deduction:	**a** Taxpayer (Form 2555, line 46)	**25 a**		
	b Taxpayer (Form 2555, line 48)	**b**		
	c Spouse (Form 2555, line 46)	**c**		
	d Spouse (Form 2555, line 48)	**d**		

Charitable Contribution Carryovers

26 **2013** Carryover of charitable contributions from:	**Other Property**		**Capital Gain**	
	(a) 50%	**(b)** 30%	**(c)** 30%	**(d)** 20%
a 2013				
b 2012				
c 2011				
d 2010				
e 2009				

27 **2014** Carryover of charitable contributions from:	**Other Property**		**Capital Gain**	
	(a) 50%	**(b)** 30%	**(c)** 30%	**(d)** 20%
a 2014				
b 2013				
c 2012				
d 2011				
e 2010				

28 Amount overpaid less earned income credit . . . . . 14.

2013 State Capital Loss Carryovers (For users **not** transferring from the prior year)

State ID	Short-term Capital Loss for State	AMT Short-term Capital Loss for State	Long-term Capital Loss for State	AMT Long-term Capital Loss for State	Capital Loss (combined) for State	AMT Capital Loss (combined) for State

IRA Information Worksheet 2014

► Keep for your records

Name(s) Shown on Return: Kristian D & Deborah C Secor

Social Security Number: 041-80-2377

Part I	Traditional IRA	Taxpayer	Spouse
	Basis and Value		
1	Total basis in traditional IRAs		
2	Year-end value on 12/31/2014		
3	Basis carryover as of 12/31/2014		
	Excess Contributions		
4	Excess contributions as of 12/31/2013		
5	Carryover of excess contributions to 2015		

Part II	Roth IRA	Taxpayer	Spouse
	Basis (Contribution and Conversion History)		
6	Basis in Roth IRA contributions		
7	Basis in Roth IRA conversions		
8	Contribution basis carryover as of 12/31/2014		
9	Conversion basis carryover as of 12/31/2014		
	Excess Contributions		
10	Excess contributions as of 12/31/2013		
11	Carryover of excess contributions to 2015		

Part III	Traditional IRA Basis Detail	Taxpayer	Spouse
12	Basis for 2013 and earlier years		
13	Adjustment due to return of excess contributions		
14	Rollover of nontaxable portion of a qualified retirement plan		
15	Basis received from former spouse due to divorce or inherited		
16	Basis transferred to former spouse due to divorce		
17	Adjusted total basis in Traditional IRAs		

Part IV	Traditional IRA Year-end Value Detail	Taxpayer	Spouse
18	Enter the combined value of all traditional IRAs (including SIMPLE IRAs) on 12/31/2014 *(See Help)*		
19	If any amounts were recharacterized either to or from any traditional IRA, enter the net amounts recharacterized after 12/31/2014. Also, include as a negative number any qualified charitable distributions (QCD) made in Jan. 2015 to be treated as made in December 2014 *(See Help)*.		
20	Enter the total amount of any traditional IRA distributions that you rolled over, or intend to roll over, to another traditional IRA, but the rollover was (or will be) made after 12/31/2014		
21	Check this box if you converted **all** of the traditional IRAs you had in 2014 to Roth IRAs in 2014	☐	☐

Name(s) Shown on Return: Kristian D & Deborah C Secor

Social Security Number: 041-80-2377

Part V	Roth IRA Contribution and Conversion Balances	Taxpayer	Spouse
22	**Opened a Roth IRA before 2010**	Yes ☐ No ☐	Yes ☐ No ☐
	2013 Balances (Basis - Before 2014 Transactions)		
23	Cumulative regular **Roth** IRA contributions, including rollovers from Roth 401(k) and Roth 403(b)		
24	Cumulative pre 2010 conversions - taxable and nontaxable		
25	2010 conversion contributions taxable at conversion		
26	2010 conversion contributions not taxable at conversion		
27	2011 conversion contributions taxable at conversion		
28	2011 conversion contributions not taxable at conversion		
29	2012 conversion contributions taxable at conversion		
30	2012 conversion contributions not taxable at conversion		
31	2013 conversion contributions taxable at conversion		
32	2013 conversion contributions not taxable at conversion		
	2014 Transactions - Contributions	**Taxpayer**	**Spouse**
33	Regular **Roth** IRA contributions		
34	Rollover from Roth 401(k) and Roth 403(b)		
35	Conversion contributions taxable at conversion		
36	Conversion contributions not taxable at conversion		
37	Repayments of qualified Roth reservist distributions		
	2014 Transactions - Distributions		
38	Distributions from regular **Roth** IRA contributions and from rollovers from Roth 401(k) and Roth 403(b)		
39	Distributions from cumulative pre 2010 conversions		
40	Distributions from 2010 conversions taxable at conversion		
41	Distributions from 2010 conversions not taxable at conversion		
42	Distributions from 2011 conversions taxable at conversion		
43	Distributions from 2011 conversions not taxable at conversion		
44	Distributions from 2012 conversions taxable at conversion		
45	Distributions from 2012 conversions not taxable at conversion		
46	Distributions from 2013 conversions taxable at conversion		
47	Distributions from 2013 conversions not taxable at conversion		
48	Distributions from 2014 conversions taxable at conversion		
49	Distributions from 2014 conversions not taxable at conversion		
50	Did you have any open Roth IRA accounts on 12/31/2014?	Yes ☐ No ☐	Yes ☐ No ☐
	Balance c/over to 2015 (Basis - After 2014 Transactions)		
51	Cumulative regular **Roth** IRA contributions, including rollovers from Roth 401(k) and Roth 403(b)		
52	Cumulative pre 2011 conversions - taxable and nontaxable		
53	2011 conversion contributions taxable at conversion		
54	2011 conversion contributions not taxable at conversion		
55	2012 conversion contributions taxable at conversion		
56	2012 conversion contributions not taxable at conversion		
57	2013 conversion contributions taxable at conversion		
58	2013 conversion contributions not taxable at conversion		
59	2014 conversion contributions taxable at conversion		
60	2014 conversion contributions not taxable at conversion		

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Part VI Roth IRA Basis Adjustments

		Taxpayer	Spouse
	Received From Former Spouse due to Divorce or Inheritance		
61	Cumulative regular **Roth** IRA contributions, including rollovers from Roth 401(k) and Roth 403(b)		
62	Cumulative pre 2010 conversions - taxable and nontaxable		
63	2010 conversion contributions taxable at conversion		
64	2010 conversion contributions not taxable at conversion		
65	2011 conversion contributions taxable at conversion		
66	2011 conversion contributions not taxable at conversion		
67	2012 conversion contributions taxable at conversion		
68	2012 conversion contributions not taxable at conversion		
69	2013 conversion contributions taxable at conversion		
70	2013 conversion contributions not taxable at conversion		
71	2014 conversion contributions taxable at conversion		
72	2014 conversion contributions not taxable at conversion		
	Transferred To Former Spouse due to Divorce		
73	Cumulative regular **Roth** IRA contributions, including rollovers from Roth 401(k) and Roth 403(b)		
74	Cumulative pre 2010 conversions - taxable and nontaxable		
75	2010 conversion contributions taxable at conversion		
76	20010 conversion contributions not taxable at conversion		
77	2011 conversion contributions taxable at conversion		
78	2011 conversion contributions not taxable at conversion		
79	2012 conversion contributions taxable at conversion		
80	2012 conversion contributions not taxable at conversion		
81	2013 conversion contributions taxable at conversion		
82	2013 conversion contributions not taxable at conversion		
83	2014 conversion contributions taxable at conversion		
84	2014 conversion contributions not taxable at conversion		

Form 8582
Line 7

Modified Adjusted Gross Income Worksheet

2014

► Keep for your records

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Description	Amount
Income	
Wages	63,570.
Interest income before Series EE bond exclusion	
Dividend income	
Tax refund	
Alimony received	
Nonpassive business income or loss	2,500.
Royalty and nonpassive rental activities income or loss	
Nonpassive partnership income or loss	
Nonpassive S corporation income or loss	
Nonpassive farm rental income or loss	
Nonpassive farm income or loss	
Nonpassive estate and trust income or loss	
Real estate mortgage investment conduits	
Business gains and losses from nonpassive activities	
Capital gains and losses	
Taxable IRA distributions	25,000.
Taxable pension distributions	
Unemployment compensation	
Other income	
Total income	91,070.
Adjustments	
Educator expenses	250.
Certain business expenses of reservists, performing artists, and government officials	
Health savings account deduction	
Moving expenses	
Self-employed SEP, SIMPLE, and qualified plans	
Self-employed health insurance deduction	
Penalty on early withdrawals of savings	
Alimony paid	
Other adjustments	
Total adjustments	250.
Modified adjusted gross income	90,820.

Depreciation Options 2014

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

MACRS Convention and Computation

[X] Compute convention (result shown below).

When 'Compute convention' is checked, the program automatically determines which convention applies to MACRS personal property assets placed in service in 2014, and checks the appropriate box below. If 'Compute Convention' is unchecked, the program uses the 'Half-year convention' unless you check 'Mid-quarter convention.'

1 [X] Half-year convention
2 [ ] Mid-quarter convention
3 Use IRS tables for all MACRS property placed in service this year? . . . . [ ] Yes [X] No

Federal Section 179 Information

If more than one business activity is claiming a Section 179 expense deduction, the limitation must be computed on a separate copy of Form 4562, per the IRS instructions. This is the copy that appears on the menu as Form 4562:Section 179 Limitation. Please review Tax Help for instructions on allocating the allowable Section 179 back to the individual activities when the deduction is limited. If only one business activity is claiming a Section 179 expense deduction, the limitation will be computed on the Form 4562 for that activity.

1 a	Elect to treat Qualified Real Property as "Section 179 Property"	1 a	[ ] Yes [X] No
b	Assume NO qualified real property Section 179 in carryover to 2014	b	[ ] [ ]
c	Calculated "Total cost of Section 179 property placed in service"	c	0.
d	Additions or subtractions to calculated total on line 1c	d	
e	Reserved for future use	e	
2	If Married Filing Separately, enter:		
a	Total cost of eligible property placed in service this year by spouse.	2 a	
b	Reserved for future use	b	
c	Allocation percentage elected for your return, if other than 50%.	c	%
d	Section 179 elected on Qualified Real Property this year by spouse	d	
3 a	Taxable income computed for the Section 179 limitation	3 a	66,070.
b	Additions or subtractions to taxable income	b	

State Depreciation

Enter the State ID of all states for which you want depreciation computed. A corresponding state record will be created on all assets and vehicles in the Federal return.

Note: Only supported states may be selected. Not applicable to California. California depreciation data must be entered in the state return.

To delete or change a state:

- Check the "Yes" box for "Delete this state's depreciation data from the Federal file now"
- Delete the entry in the "State" field, or change it to the desired state
- Check the "No" box for "Delete this state's depreciation data from the Federal file now"

States currently entered: __________

State . . . .
Delete this state's depreciation data from Federal file when transferring to 2015 . . . . . . [ ] Yes [ ] No
Delete this state's depreciation data from the Federal file now . . . . [ ] Yes [ ] No
State . . . .
Delete this state's depreciation data from Federal file when transferring to 2015 . . . . . . [ ] Yes [ ] No
Delete this state's depreciation data from the Federal file now . . . . [ ] Yes [ ] No

State Section 179 Dollar Limitation

1	State	1	
2 a	Married Filing Separately for state? If Yes, enter:	2 a	Yes No
b	Total cost of state eligible property placed in service this year by spouse	b	
c	Reserved for future use	c	
d	Allocation percentage elected for state return	d	%
e	State Section 179 elected on Qualified Real Property this year by spouse	e	
3 a	Elect to treat state Qualified Real Property as "Section 179 Property"	3 a	Yes No
b	Calculated "Total cost of state Section 179 property placed in service"	b	
c	Additions or subtractions to state calculated value	c	
d	Reserved for future use	d	
4	State maximum amount	4	
5	State threshold cost of Section 179 property	5	
6	Reduction in state limitation (Line 3b and 3c less line 5, not less than 0)	6	
7	State dollar limitation (Ln 4 less ln 6, not less than 0. MFS, times ln 2d)	7	
8	Total state Section 179 elected (Cannot exceed line 7)	8	
9	Total state Section 179 elected on Qualified Real Property	9	

State Defaults for Economic Stimulus Depreciation Allowance and 2014 Section 179

Note: Only supported states are shown

Check box to reset all state Economic Stimulus defaults shown below

STATE CALC		STIMULUS BONUS DEPRECIATION			2014 SECTION 179		
State	F/S conformity	1st yr	Stimulus start	Stimulus end	1st yr	Maximum	Threshold
AL	State	Full	12/31/2008	12/31/2015	Full	500,000.	2,000,000.
AZ	State	10%	12/31/2012	12/31/2015	Part	500,000.	2,000,000.
AR	State	N/A	N/A	N/A	Full	25,000.	200,000.
						See State 2009 Economic Stimulus Default Statement	

State Defaults for Qualified Disaster Area Depreciation Allowance and Section 179

Check box to reset all state Qualified Disaster Area defaults shown below

STATE CALC		DISASTER AREA BONUS DEPRECIATION			DISASTER AREA SECTION 179		
State	F/S conformity	1st yr	Disaster Area start	Disaster Area end	1st yr	Maximum Increase	Threshold Increase
AL	None	N/A	N/A	N/A	N/A	0.	0.
AZ	State	N/A	12/31/2007	12/31/2013	Part	100,000.	600,000.
AR	None	N/A	N/A	N/A	N/A	0.	0.
						See State Qualified Disaster Area Default Statement	

State Defaults for Kansas Disaster Zone Depreciation Allowance and Section 179

Check box to reset all state Kansas Disaster Zone defaults shown below

STATE CALC		KANSAS ZONE BONUS DEPRECIATION			KANSAS ZONE SECTION 179		
State	F/S conformity	1st yr	Kansas Zone start	Kansas Zone end	1st yr	Maximum Increase	Threshold Increase
AL	None	N/A	N/A	N/A	N/A	0.	0.
AZ	State	N/A	05/04/2007	12/31/2009	Part	100,000.	600,000.
AR	None	N/A	N/A	N/A	N/A	0.	0.
						See State Kansas Disaster Zone Default Statement	

State Defaults for Cellulosic Biomass Ethanol Plant Property (CBEPP)

Check box to reset all state CBEPP defaults shown below

STATE CALC		CBEPP BONUS DEPRECIATION		
State	F/S conformity	1st yr	CBEPP start	CBEPP end
AL	Federal	Full	12/20/2006	12/31/2015
AZ	Federal	Full	12/20/2006	12/31/2015
AR	None	N/A	N/A	N/A
			See State CBEPP Default Statement	

State Defaults for GO Zone Depreciation Allowance and GO Zone Section 179

Check box to reset all state GO Zone defaults shown below . . . .

STATE CALC		GO ZONE BONUS DEPRECIATION			GO ZONE SECTION 179		
State	F/S conformity	1st yr	GO Zone start	GO Zone end	1st yr	Maximum Increase	Threshold Increase
AL	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
AZ	State	Full	08/28/2005	03/30/2012	Part	100,000.	600,000.
AR	None	N/A	N/A	N/A	N/A	0.	0.
						See State GO Zone Default Statement	

State Defaults for Pre-2006 Special Depreciation Allowance (SDA), and Trucks/Vans

Check box to reset all state SDA & Truck/Van defaults shown below . . . .

STATE CALC		PRE-2006 SPECIAL DEPRECIATION ALLOWANCE						Truck
State	F/S calc	SDA %	1st yr	30% start	30% end	50% start	50% end	/Van
AL	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
AZ	State	None	N/A	N/A	N/A	N/A	N/A	Y
AR	State	None	N/A	N/A	N/A	N/A	N/A	N
				See State Pre-2005 SDA Default Statement				

State Defaults for Sec 179 on Computer Software & Qualified Real Property

Check box to reset all state Sec 179 defaults shown below . . . .

STATE CALC		COMPUTER SOFTWARE		STATE CALC	QUALIFIED REAL PROPERTY	
State	F/S conformity	Start	End	F/S conformity	Start	End
AL	Federal	TY2003	TY2014	Federal	TY2010	TY2014
AZ	Federal	TY2003	TY2014	Federal	TY2010	TY2014
AR	Federal	TY2003	TY2014	None	N/A	N/A
		See State Software/Real Property Sec 179 Default Statement				

State Defaults for Asset Class on Qualified Real Property & Farm Machinery/Equipment

Check box to reset all state Asset Class defaults shown below . . . .

STATE CALC		FARM & RETAIL		STATE CALC	RESTAURANT & LEASEHOLD	
State	F/S conformity	Start	End	F/S conformity	Start	End
AL	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
AZ	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
AR	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
		See State Asset Class Default Statement				

Section 179 Expense Report

► Keep for your records

Name(s) Shown on Return: Kristian D & Deborah C Secor

Social Security Number: 041-80-2377

Activity	Description of Property	Business Use Cost/Basis	Elected Section 179 Expense

From K-1(s): Current year			
From K-1(s): Prior year carryover			
Totals: Current year			
Prior year carryover			

Two-Year Comparison 2014

Name(s) Shown on Return: Kristian D & Deborah C Secor

Social Security Number:

Income	2013	2014	Difference	%
Wages, salaries, tips, etc	96,863.	63,570.	-33,293.	-34.37
Interest and dividend income				
State tax refund	0.		0.	
Business income (loss)	-3,429.	2,500.	5,929.	172.91
Capital and other gains (losses)				
IRA distributions		25,000.	25,000.	
Pensions and annuities				
Rents and royalties				
Partnerships, S Corps, etc				
Farm income (loss)				
Social security benefits				
Income other than the above				
Total Income	93,434.	91,070.	-2,364.	-2.53
Adjustments to Income	976.	427.	-549.	-56.25
Adjusted Gross Income	92,458.	90,643.	-1,815.	-1.96
Itemized Deductions				
Medical and dental				
Income or sales tax	3,038.	2,989.	-49.	-1.61
Real estate taxes				
Personal property and other taxes	331.	269.	-62.	-18.73
Interest paid				
Gifts to charity				
Casualty and theft losses				
Miscellaneous	0.	0.	0.	
Phaseout of itemized deductions				
Total Itemized Deductions	3,369.	3,258.	-111.	-3.29
Standard or Itemized Deduction	12,200.	12,400.	200.	1.64
Exemption Amount	7,800.	7,900.	100.	1.28
Taxable Income	72,458.	70,343.	-2,115.	-2.92
Income tax	9,979.	9,641.	-338.	-3.39
Additional income taxes				
Alternative minimum tax				
Total Income Taxes	9,979.	9,641.	-338.	-3.39
Nonbusiness credits	310.	1,318.	1,008.	325.16
Business credits				
Total Credits	310.	1,318.	1,008.	325.16
Self-employment tax	133.	353.	220.	165.41
Other taxes		1,892.	1,892.	
Total Tax After Credits	9,802.	10,568.	766.	7.81
Withholding	9,816.	9,887.	71.	0.72
Estimated and extension payments				
Earned income credit				
Additional child tax credit				
Other payments				
Total Payments	9,816.	9,887.	71.	0.72
Form 2210 penalty				
Applied to next year's estimated tax				
Refund	14.		-14.	-100.00
Balance Due		681.	681.	

Current year effective tax rate . . . 9.18 %

Tax Summary 2014

► Keep for your records

Name (s)
Kristian D & Deborah C Secor

Total income	91,070.
Adjustments to income	427.
Adjusted gross income	90,643.
Itemized/standard deduction	12,400.
Exemption amount	7,900.
Taxable income	70,343.
Tentative tax	9,641.
Additional taxes	
Alternative minimum tax	
Total credits	1,318.
Other taxes	2,245.
Total tax	10,568.
Total payments	9,887.
Estimated tax penalty	
Amount Overpaid	0.
Refund	0.
Amount Applied to Estimate	0.
Balance due	681.

Which Form 1040 to file?

You must use Form 1040 because
you filed Schedule C-EZ, Net Profit From Business.

Compare to U. S. Averages — 2014

► Keep for your records

Name(s) Shown on Return	Social Security No
Kristian D & Deborah C Secor	041-80-2377

Your 2014 adjusted gross income (AGI) . . . . . 90,643.

National adjusted gross income range used below . . . . . from 50,000. to 99,999.

Note: National average amounts have been adjusted for inflation. See Help for details.

Selected Income, Deductions, and Credits	Actual Per Return	National Average
Salaries and wages	63,570.	65,311.
Taxable interest		1,081.
Tax-exempt interest		6,109.
Dividends		3,684.
Business net income	2,500.	17,940.
Business net loss		6,397.
Net capital gain		6,341.
Net capital loss		2,353.
Taxable IRA	25,000.	15,306.
Taxable pensions and annuities		26,629.
Rent and royalty net income		9,715.
Rent and royalty net loss		8,471.
Partnership and S corporation net income		21,930.
Partnership and S corporation net loss		10,914.
Taxable social security benefits		16,612.
Medical and dental expenses deduction		8,307.
Taxes paid deduction	3,258.	6,448.
Interest paid deduction		8,642.
Charitable contributions deduction		3,109.
Total itemized deductions	3,258.	19,904.
Child care credit		567.
Education tax credits	1,318.	1,288.
Child tax credit		1,680.
Retirement savings contributions credit		166.
Earned income credit		0.

Other Information	Actual Per Return	National Average
Adjusted gross income	90,643.	74,132.
Taxable income	70,343.	49,794.
Income tax	9,641.	6,723.
Alternative minimum tax		1,842.
Total tax liability	10,568.	7,039.

Estimated Taxes and Form W-4 Worksheet

Name: Kristian D & Deborah C Secor
SSN: 041-80-2377

Choose the Method You Will Use to Pay Your 2015 Federal Income Taxes

[ ] By withholding from my paychecks. (You will also need to complete the **Additional Information for Form W-4 Worksheet**. QuickZoom below.)

[X] By making estimated tax payments. If estimated payments are in addition to withholding, my estimated 2015 withholding will be . . . .

Overpayment from my 2014 return . . . . 0.

Amount of my 2014 overpayment to apply to 2015 instead of refunding it . . . .

Enter Your Filing Status and Other Information for Your 2015 Tax Return

Choose your filing status . . . . 2 - Married filing jointly

Taxpayer age as of the end of 2015 45
Spouse age as of the end of 2015 54

Do you qualify for an additional standard deduction?
Taxpayer:
Spouse: **Total** 0

[ ] Check if you must itemize in 2015. (See Tax Help.)

Enter the Number of Dependent Exemptions You Will Claim on Your 2015 Tax Return

[ ] Check if you will be the dependent of another person (but not if married filing jointly).

Enter the number of **dependents** you will claim, do not include yourself or your spouse . . . 0
Total exemptions 2

Enter Your 2015 Income and Deductions in 2nd column	**2014 Actual**	**2015 Expected**
Compensation:		
Annual wages and salary for taxpayer	63,570.	
Medicare wages for taxpayer (W-2 box 5)	67,491.	
Annual wages and salary for spouse		
Medicare wages for spouse (W-2 box 5).		
Annual net income from self-employment for taxpayer	2,500.	
Annual net income from self-employment for spouse		
Other Tax Information:		
Note: Include this income in the Other Income section below.		
Net Investment Income for 3.8% tax	0.	
Qualified dividends		
Maximum Capital Gains Rate Tax Information:		
Net short-term capital gains or losses		
Net long-term capital gains or losses		
Net 28%-rate capital gains included in long-term		
Unrecap'd Sec 1250 gains incl in long-term *(see Tax Help)*		
Investment income election *(see Tax Help)*		
Other Income:		
Total of your other taxable income and losses *(see Tax Help)* . . .	25,000.	
Foreign income or housing exclusions		
Adjustments:		
Deductible IRA contributions, alimony, etc	250.	
Itemized Deductions:		
Total medical expenses		
Real estate tax		
Other deductible taxes	3,258.	
Deductible mortgage interest		
Charitable contributions		
Deductible investment interest expense, casualty or theft losses *(see Tax Help)*		
Miscellaneous itemized deductions subject to 2% of AGI	400.	
Deductible gambling losses.		
Other misc itemized deductions **not** subject to 2% of AGI		

Income Tax Calculation for Your 2015 Tax Return	2014 Actual	2015 Expected
Taxable income	70,343.	0.
Income tax	9,641.	
Alternative minimum tax (**Enter** Alt Min tax expected in 2015)		
Premium tax credit repayment (**Enter** amt expected for 2015)		
Total credits (**Enter** credits expected in 2015)	1,318.	
Tax on self-employment income and add'l 0.9% Medicare tax	353.	0.
New 3.8% net investment income tax		0.
Other taxes (**Enter** other taxes expected in 2015)	1,892.	
Total federal income tax	10,568.	0.

Enter the Tax Payments You've Already Made for Your 2015 Tax Return	
The federal income tax actually withheld from your paychecks to date	
Taxpayer	
Spouse	
Federal estimated tax payments you've already made	
Payment number 1 (April 15, **2015**)	
Payment number 2 (June 15, **2015**)	
Payment number 3 (September 15, **2015**)	
2014 federal overpayment credited to **2015** *(from page 1 above)*	
Total taxes paid to date	
Balance of payments needed or (expected refund)	0.

Summary of Taxes to be Paid for 2015	
Federal income taxes to be withheld from your paychecks	
Your 2014 federal overpayment you applied to 2015	
Your 2015 federal estimated taxes, based on 100% of your 2014 actual tax	
Estimate of total payments you will need to make for 2015	

Estimated Tax Payment Options

Name:	Kristian D & Deborah C Secor
SSN:	041-80-2377

	Prepare My 2015 Estimated Taxes Based on	Tax Amount
[ ]	90% of tax on your 2015 estimated taxable income	0.
[ ]	100% of tax on your 2015 estimated taxable income	0.
[ ]	66-2/3% of tax on your 2015 estimated taxable income (for farmers and fishermen only, see Tax Help)	0.
[X]	100% (110%) of your 2014 taxes (prior-year exception) **Note:** If your 2014 taxes were less than $1000, see Tax Help	10,568.

Amount of Estimated Taxes to Pay in 2015	
Taxes based on method above	10,568.
Expected withholding for 2015 (2014 actual withholding)	9,887.
Taxes due after withholding	681.
Estimates you've already paid	
Last year's overpayment you applied to this year	
Balance of estimated taxes due	681.

Round My Payments Up

- [ ] To the next $10
- [ ] To the next $100

Prepare Estimated Tax Payment Vouchers

- [X] The amount of estimated taxes due is $1,000 or more (see Tax Help)
- [ ] Even if the amount of estimated taxes due is less than $1,000
- [ ] No, do not prepare estimated tax payment vouchers

Schedule of Estimated Tax Payments for 2015

Check the box for the payment date due next. We will prepare your vouchers based on your choice.

[ ]	Payment number 1, due April 15, 2015	
[ ]	Payment number 2, due June 15, 2015	
[ ]	Payment number 3, due September 15, 2015	
[ ]	Payment number 4, due January 15, 2016	

Total estimated tax payments for 2015	

Print Estimated Tax Vouchers

- [X] Yes, print those prepared by program
- [ ] No, I will use those supplied by the I.R.S. and write in the amounts

Additional Information for Form W-4

Name: Kristian D & Deborah C Secor
SSN: 041-80-2377

☐ This box will be checked if your entries on the **Estimated Taxes and Form W-4 Worksheet** indicate that this worksheet and Form W-4 are necessary for your next year's plan.

Enter Salary and Pay Periods for 2015	**Taxpayer**	**Spouse**
Your annual salary for this year		
Salary you have already received in 2015		
Your remaining salary for this year	0.	
Number of paychecks you have remaining this year		
How often you are paid		
Your gross salary per pay period		

Form W-4 Personal Allowances and Withholding	**Taxpayer**	**Spouse**
Withholding status		
Personal allowances (see Tax Help if more than 10)		
Additional withholding per pay period		
Estimated future withholding per pay period		
Estimated future withholding through remainder of year		
Top tax rate being withheld	%	%

Change in Federal Income Tax Withholding per Pay Period See tax help for more information.	**Taxpayer**	**Spouse**
Current withholding per pay period		
Estimated future withholding per pay period		
Increase/(decrease) in net pay per pay period		

Summary of Federal Income Taxes to be Withheld in 2015: Total taxes withheld to date, entered on ES & Form W4 Worksheet and future withholding from above.

Taxpayer's withholding	
Spouse's withholding	
Total withholding	

ELECTRONIC POSTMARK - CERTIFICATION OF ELECTRONIC FILING

Taxpayer: Kristian D & Deborah C Secor
Primary SSN: 041-80-2377

Federal Return Submitted:
Federal Return Acceptance Date:

Your return has not been electronically transmitted yet

The Intuit Electronic Postmark shows the date and time Intuit received your federal tax return. The Intuit Electronic Postmark documents the filing date of your income tax return, and the electronic postmark information should be kept on file with your tax return and other tax-related documentation.

There are two important aspects of the Intuit Electronic Postmark:

1. THE INTUIT ELECTRONIC POSTMARK.
The electronic postmark shows the date and time Intuit received the federal return, and is deemed the filing date if the date of the electronic postmark is on or before the date prescribed for filing of the federal individual income tax return.

TIMELY FILING:
For your federal return to be considered filed on time, your return must be postmarked on or before midnight April 15, 2015. Intuit's electronic postmark is issued in the Pacific Time (PT) zone. If you are not filing in the PT zone, you will need to add or subtract hours from the Intuit Electronic Postmark time to determine your local postmark time. For example, if you are filing in the Eastern Time (ET) zone and you electronically file your return at 9 AM on April 15, 2015, your Intuit electronic postmark will indicate April 15, 2015, 6 AM. If your federal tax return is rejected, the IRS still considers it filed on time if the electronic postmark is on or before April 15, 2015, and a corrected return is submitted and accepted before April 20, 2015. If your return is submitted after April 20, 2015, a new time stamp is issued to reflect that your return was submitted after the IRS deadline and, consequently, is no longer considered to have been filed on time.

If you request an automatic six-month extension, your return must be electronically postmarked by midnight October 15, 2015 If your federal tax return is rejected, the IRS will still consider it filed on time if the electronic postmark is on or before October 15, 2015, and the corrected return is submitted and accepted by October 20, 2015.

2. THE ACCEPTANCE DATE.
Once the IRS accepts the electronically filed return, the acceptance date will be provided by the Intuit Electronic Filing Center. This date is proof that the IRS accepted the electronically filed return.

Smart Worksheets from your 2014 Federal Tax Return

SMART WORKSHEET FOR: Form 1040: Individual Tax Return

Tax Smart Worksheet

A	Tax	9,641.
	Check if from:	
1	Tax table	X
2	Tax Computation Worksheet (see instructions)	
3	Schedule D Tax Worksheet	
4	Qualified Dividends and Capital Gain Tax Worksheet	
5	Schedule J	
6	Form 8615	
7	Foreign Earned Income Tax Worksheet	
B	Additional tax from Form 8814	
C	Additional tax from Form 4972	
D	Tax from additional Form(s) 4972	
E	Recapture tax from Form 8863	
F	IRC Section 197(f)(9)(B)(ii) election for an additional tax	
G	**Tax**. Add lines A through F. Enter the result here and on line **44**	9,641.

SMART WORKSHEET FOR: Form 5329: Additional Tax on Retirement Distributions (Taxpayer)

Early Distributions Included in Gross Income Smart Worksheet

	Complete column B for distributions from SIMPLE plans in first 2 years. Complete column A for all other distributions, including distributions from SIMPLE plans after first 2 years.	**Column A** Non SIMPLE Distributions	**Column B** SIMPLE Distributions
A	Qualified retirement plans (including IRAs) with code ’1’ on Form 1099-R reduced by rollovers, Roth conversions, and nontaxable part of IRA distributions	25,000.	
B	SIMPLE plan distributions with a code ’S’ on Form 1099-R reduced by rollovers, Roth conversions, and nontaxable part of distributions		
C	Prohibited transaction with code ’5’ on Form 1099-R If this distribution is from a SIMPLE plan, *see Help*		
D	Other early distributions (Form 1099-R does not show a code ’1’, ’5’ or ’S’)		
E	Roth IRA distributions		
F	Total	25,000.	

SMART WORKSHEET FOR: Form 5329: Additional Tax on Retirement Distributions (Taxpayer)

Distributions Not Subject to Additional Tax Smart Worksheet

Complete column B for distributions from SIMPLE plans in first 2 years. Complete column A for all other distributions, including distributions from SIMPLE plans after first 2 years.		**Column A** Non SIMPLE Distributions	**Column B** SIMPLE Distributions
A	Separation from service in or after year reaching age 55 (age 50 for qualified public safety employees)		
B	Equal periodic payments		
C	Total and permanent disability		
D	Death (does not apply to modified endowment contracts)		
E	Extent of medical expenses *		
F	Paid alternate payee under a QDRO **		
G	Unemployed individuals for health insurance premiums *		
H	Higher education expenses *	6,085.	
I	First home purchases *		
J	IRS levy of the qualified plan		
K	Qualified distributions to reservists		
L	Other (including over age 59-1/2)		

* Does not apply to annuities or modified endowment contracts.

** Does not apply to distributions from IRAs or annuity or modified endowment contracts.

G, H, and I apply only to IRA distributions.

SMART WORKSHEET FOR: Form 5329: Additional Tax on Retirement Distributions (Taxpayer)

Line 3 Smart Worksheet

A	Amount subject to the 10% additional tax	18,915.
B	Amount subject to the 25% additional tax	

SMART WORKSHEET FOR: Form 8863: Education Credits

Nonrefundable Credit -- Form 8863, Line 19

1	Enter amount from line 18, Form 8863	**1**	1,318.
2	Enter amount from line 9, Form 8863	**2**	
3	Add lines 1 and 2	**3**	1,318.
4	Enter the amount from Form 1040, line 47; or Form 1040A, line 30	**4**	9,641.
5	Enter the amount from either: Form 1040, lines 48 and 49 and the amount from Schedule R, line 22; or Form 1040A, lines 31 and 32	**5**	
6	Subtract line 5 from line 4	**6**	9,641.
7	Enter the smaller of line 3 or line 6 here and on Form 8863, line 19	**7**	1,318.

SMART WORKSHEET FOR: Form 8960 Deduction Recoveries Worksheet

Line 9 - Recalculated Prior Year Net Investment Income Tax Smart Worksheet

A	Prior year Form 8960, line 13, modified adjusted gross income	92,458.
B	Prior year Form 8960, line 14, threshold based on filing status	250,000.
C	Prior year Form 8960, line 15, Subtract line B from A, not less than zero	
D	Smaller of line 8 or line C	
E	Recomputed net investment income tax. Multiply line D by 3.8% (.038)	

SMART WORKSHEET FOR: Misc Itemized Deductions Wks

Depreciation Smart Worksheet

A Enter Section 179 carryover from prior year ______

B **QuickZoom** to the Asset Entry Worksheet ►

C **QuickZoom** to the Depreciation/Amortization Reports ►

D **QuickZoom** to Form 4562 for Schedule A ►

E Treat all MACRS assets for activity as qualified Indian reservation property? [ ] Yes [X] No

F Treat all assets acquired after Aug. 27, 2005 as qualified GO Zone property? [ ] Regular [ ] Extension [X] No

G Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property? [ ] Yes [X] No

H Was this property located in a Qualified Disaster Area? [ ] Yes [X] No

SMART WORKSHEET FOR: Earned Income Credit Worksheet

Nontaxable Combat Pay Election Smart Worksheet

QuickZoom to enter nontaxable combat pay on Form W-2 ►

A Taxpayer:

1 Taxpayer, nontaxable combat pay ______

2 **Election for earned income credit (EIC):**
Elect taxpayer's nontaxable combat pay as earned income for EIC? ► [ ] **Yes** [ ] **No**

3 **Election for dependent care benefits (DCB):**
Elect taxpayer's nontaxable combat pay as earned income for DCB? ► [ ] **Yes** [ ] **No**

4 **Election for child and dependent care credit:**
Elect taxpayer's nontaxable combat pay as earned income for child and dependent care credit? ► [ ] **Yes** [ ] **No**

B Spouse:

1 Spouse, nontaxable combat pay ______

2 **Election for earned income credit (EIC):**
Elect spouse's nontaxable combat pay as earned income for EIC? ► [ ] **Yes** [ ] **No**

3 **Election for dependent care benefits (DCB):**
Elect spouse's nontaxable combat pay as earned income for DCB? ► [ ] **Yes** [ ] **No**

4 **Election for child and dependent care credit:**
Elect spouse's nontaxable combat pay as earned income for child and dependent care credit? ► [ ] **Yes** [ ] **No**

C You may compare the tax benefit of electing or not electing by checking a box on line A or line B and reviewing the overpayment or amount due below:

Overpayment ______ Amount due 681.

SMART WORKSHEET FOR: Earned Income Credit Worksheet

Investment Income Smart Worksheet

A	Taxable and tax exempt interest		
B	Dividend income		
C	Capital gain net **income**		
D	Royalty and rental of personal property net **income**		
E	Passive activity net **income**:		
1	Rental real estate net income or loss		
2	Farm rental net income or loss		
3	Partnerships and S corporations net income or loss		
4	Estates and trusts net income or loss		
5	Total of lines 1 through 4		
6	Total passive activity net **income**, line 5 if greater than zero		
F	Interest and dividends from Forms 8814		
G	Adjustments		
H	**Total investment income,** add lines A through G		0.

Is line H, **total investment income** over $3,350?

[X] **No.** You may take the credit.

[ ] **Yes. Stop.** You **cannot** take the credit.

Additional information from your 2014 Federal Tax Return

Form 4562 Depreciation Options

State 2009 Economic Stimulus Default Statement

Continuation Statement

STATE CALC		STIMULUS BONUS DEPRECIATION			2014 SECTION 179		
State	F/S conformity	1st yr	Stimulus start	Stimulus end	1st yr	Maximum	Threshold
CO	Federal	Full	12/31/2007	12/31/2015	Full	500,000.	2,000,000.
CT	Federal	Full	12/31/2007	12/31/2015	Full	500,000.	2,000,000.
DE	Federal	Full	12/31/2007	12/31/2015	Full	500,000.	2,000,000.
DC	State	N/A	N/A	N/A	Full	25,000.	200,000.
GA	State	N/A	N/A	N/A	Full	500,000.	2,000,000.
HI	State	N/A	N/A	N/A	Full	25,000.	200,000.
ID	State	Full	12/31/2007	12/31/2009	Full	500,000.	2,000,000.
IL	Federal	Part	12/31/2007	12/31/2015	Full	500,000.	2,000,000.
IN	State	N/A	N/A	N/A	Full	25,000.	200,000.
IA	State	N/A	N/A	N/A	Full	500,000.	2,000,000.
KS	Federal	Full	12/31/2007	12/31/2015	Full	500,000.	2,000,000.
KY	State	N/A	N/A	N/A	Full	25,000.	200,000.
LA	Federal	Full	12/31/2007	12/31/2015	Full	500,000.	2,000,000.
ME	State	N/A	N/A	N/A	Full	500,000.	2,000,000.
MD	State	N/A	N/A	N/A	Full	25,000.	200,000.
MA	State	N/A	N/A	N/A	Full	500,000.	2,000,000.
MI	Federal	Full	12/31/2007	12/31/2015	Full	500,000.	2,000,000.
MN	Federal	Part	12/31/2007	12/31/2015	Part	500,000.	2,000,000.
MS	State	N/A	N/A	N/A	Full	500,000.	2,000,000.
MO	Federal	Full	12/31/2007	12/31/2015	Full	500,000.	2,000,000.
MT	Federal	Full	12/31/2007	12/31/2015	Full	500,000.	2,000,000.
NE	Federal	Full	12/31/2007	12/31/2015	Full	500,000.	2,000,000.
NH	State	N/A	N/A	N/A	Full	25,000.	200,000.
NJ	State	N/A	N/A	N/A	Full	25,000.	200,000.
NM	Federal	Full	12/31/2007	12/31/2015	Full	500,000.	2,000,000.
NY	State	N/A	N/A	N/A	Full	500,000.	2,000,000.
NC	Federal	Part	12/31/2007	12/31/2015	Part	500,000.	2,000,000.
ND	Federal	Full	12/31/2007	12/31/2015	Full	500,000.	2,000,000.
OH	Federal	Part	12/31/2007	12/31/2015	Part	500,000.	2,000,000.
OK	Federal	Full	12/31/2007	12/31/2015	Full	500,000.	2,000,000.
OR	State	Full	12/31/2007	12/31/2015	Full	500,000.	2,000,000.
PA	State	N/A	N/A	N/A	Full	25,000.	200,000.
RI	State	N/A	N/A	N/A	Full	500,000.	2,000,000.
SC	State	N/A	N/A	N/A	Full	500,000.	2,000,000.
UT	Federal	Full	12/31/2007	12/31/2015	Full	500,000.	2,000,000.
VT	State	N/A	N/A	N/A	Full	500,000.	2,000,000.
VA	State	N/A	N/A	N/A	Full	500,000.	2,000,000.
WV	State	Full	12/31/2007	12/31/2015	Full	500,000.	2,000,000.
WI	State	Full	12/31/2007	12/31/2013	Full	500,000.	2,000,000.

Form 4562 Depreciation Options
State Qualified Disaster Area Default Statement — Continuation Statement

STATE CALC		DISASTER AREA BONUS DEPRECIATION			DISASTER AREA SECTION 179		
State	F/S conformity	1st yr	Disaster Area start	Disaster Area end	1st yr	Maximum Increase	Threshold Increase
CO	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
CT	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
DE	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
DC	None	N/A	N/A	N/A	N/A	0.	0.
GA	None	N/A	N/A	N/A	N/A	0.	0.
HI	None	N/A	N/A	N/A	N/A	0.	0.
ID	State	Full	12/31/2008	12/31/2013	Full	100,000.	600,000.
IL	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
IN	None	N/A	N/A	N/A	N/A	0.	0.
IA	None	N/A	N/A	N/A	N/A	0.	0.
KS	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
KY	None	N/A	N/A	N/A	N/A	0.	0.
LA	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
ME	State	N/A	12/31/2010	12/31/2013	Full	100,000.	600,000.
MD	State	Full	12/31/2007	12/31/2013	N/A	0.	0.
MA	None	N/A	N/A	N/A	N/A	0.	0.
MI	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
MN	Federal	Part	12/31/2007	12/31/2013	Part	100,000.	600,000.
MS	State	N/A	12/31/2007	12/31/2013	Full	100,000.	600,000.
MO	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
MT	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
NE	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
NH	None	N/A	N/A	N/A	N/A	0.	0.
NJ	None	N/A	N/A	N/A	N/A	0.	0.
NM	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
NY	State	N/A	12/31/2007	12/31/2013	Full	100,000.	600,000.
NC	Federal	Part	12/31/2007	12/31/2013	Full	100,000.	600,000.
ND	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
OH	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
OK	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
OR	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
PA	None	N/A	N/A	N/A	N/A	0.	0.
RI	None	N/A	N/A	N/A	N/A	0.	0.
SC	State	N/A	12/31/2007	12/31/2013	Full	100,000.	600,000.
UT	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
VT	None	N/A	N/A	N/A	N/A	0.	0.
VA	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
WV	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
WI	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.

Form 4562 Depreciation Options
State Kansas Disaster Zone Default Statement — Continuation Statement

STATE CALC		KANSAS ZONE BONUS DEPRECIATION			KANSAS ZONE SECTION 179		
State	F/S conformity	1st yr	Kansas Zone start	Kansas Zone end	1st yr	Maximum Increase	Threshold Increase
CO	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
CT	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
DE	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
DC	None	N/A	N/A	N/A	N/A	0.	0.
GA	None	N/A	N/A	N/A	N/A	0.	0.
HI	None	N/A	N/A	N/A	N/A	0.	0.
ID	State	Full	12/31/2008	12/31/2009	Full	100,000.	600,000.

Form 4562 Depreciation Options
State Kansas Disaster Zone Default Statement Continuation Statement

STATE CALC		KANSAS ZONE BONUS DEPRECIATION			KANSAS ZONE SECTION 179		
State	F/S conformity	1st yr	Kansas Zone start	Kansas Zone end	1st yr	Maximum Increase	Threshold Increase
IL	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
IN	None	N/A	N/A	N/A	N/A	0.	0.
IA	None	N/A	N/A	N/A	N/A	0.	0.
KS	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
KY	None	N/A	N/A	N/A	N/A	0.	0.
LA	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
ME	None	N/A	N/A	N/A	N/A	0.	0.
MD	State	Full	05/04/2007	12/31/2009	N/A	0.	0.
MA	None	N/A	N/A	N/A	N/A	0.	0.
MI	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
MN	Federal	Part	05/04/2007	12/31/2009	Part	100,000.	600,000.
MS	State	N/A	05/04/2007	12/31/2009	Full	100,000.	600,000.
MO	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
MT	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
NE	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
NH	None	N/A	N/A	N/A	N/A	0.	0.
NJ	None	N/A	N/A	N/A	N/A	0.	0.
NM	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
NY	State	N/A	05/04/2007	12/31/2009	Full	100,000.	600,000.
NC	Federal	Part	05/04/2007	12/31/2009	Full	100,000.	600,000.
ND	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
OH	Federal	Full	05/04/2007	12/31/2009	Part	100,000.	600,000.
OK	State	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
OR	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
PA	None	N/A	N/A	N/A	N/A	0.	0.
RI	None	N/A	N/A	N/A	N/A	0.	0.
SC	None	N/A	N/A	N/A	N/A	0.	0.
UT	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
VT	None	N/A	N/A	N/A	N/A	0.	0.
VA	None	N/A	N/A	N/A	N/A	0.	0.
WV	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
WI	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.

Form 4562 Depreciation Options
State CBEPP Default Statement Continuation Statement

STATE CALC		CBEPP BONUS DEPRECIATION		
State	F/S conformity	1st yr	CBEPP start	CBEPP end
CO	Federal	Full	12/20/2006	12/31/2015
CT	Federal	Full	12/20/2006	12/31/2015
DE	Federal	Full	12/20/2006	12/31/2015
DC	None	N/A	N/A	N/A
GA	Federal	Full	12/20/2006	12/31/2015
HI	Federal	Full	12/20/2006	12/31/2015
ID	Federal	Full	12/20/2006	12/31/2015
IL	Federal	Full	12/20/2006	12/31/2015
IN	Federal	Full	12/20/2006	12/31/2015
IA	Federal	Full	12/20/2006	12/31/2015
KS	Federal	Full	12/20/2006	12/31/2015
KY	None	N/A	N/A	N/A
LA	Federal	Full	12/20/2006	12/31/2015
ME	State	Full	12/20/2006	12/31/2007

Form 4562 Depreciation Options
State CBEPP Default Statement **Continuation Statement**

STATE CALC		CBEPP BONUS DEPRECIATION		
State	F/S conformity	1st yr	CBEPP start	CBEPP end
MD	Federal	Full	12/20/2006	12/31/2015
MA	Federal	Full	12/20/2006	12/31/2015
MI	Federal	Full	12/20/2006	12/31/2015
MN	Federal	Part	12/20/2006	12/31/2015
MS	None	N/A	N/A	N/A
MO	Federal	Full	12/20/2006	12/31/2015
MT	Federal	Full	12/20/2006	12/31/2015
NE	None	N/A	N/A	N/A
NH	None	N/A	N/A	N/A
NJ	None	N/A	N/A	N/A
NM	Federal	Full	12/20/2006	12/31/2015
NY	None	N/A	N/A	N/A
NC	Federal	Full	12/20/2006	12/31/2015
ND	Federal	Full	12/20/2006	12/31/2015
OH	Federal	Full	12/20/2006	12/31/2015
OK	Federal	Full	12/20/2006	12/31/2015
OR	Federal	Full	12/20/2006	12/31/2015
PA	None	N/A	N/A	N/A
RI	None	N/A	N/A	N/A
SC	None	N/A	N/A	N/A
UT	Federal	Full	12/20/2006	12/31/2015
VT	Federal	Full	12/20/2006	12/31/2015
VA	None	N/A	N/A	N/A
WV	None	N/A	N/A	N/A
WI	State	Full	12/20/2006	12/31/2013

Form 4562 Depreciation Options
State GO Zone Default Statement **Continuation Statement**

STATE CALC		GO ZONE BONUS DEPRECIATION			GO ZONE SECTION 179		
State	F/S conformity	1st yr	GO Zone start	GO Zone end	1st yr	Maximum Increase	Threshold Increase
CO	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
CT	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
DE	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
DC	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
GA	None	N/A	N/A	N/A	N/A	0.	0.
HI	None	N/A	N/A	N/A	N/A	0.	0.
ID	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
IL	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
IN	None	N/A	N/A	N/A	N/A	0.	0.
IA	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
KS	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
KY	None	N/A	N/A	N/A	N/A	0.	0.
LA	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
ME	State	Full	08/28/2005	12/31/2007	N/A	0.	0.
MD	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
MA	None	N/A	N/A	N/A	N/A	0.	0.
MI	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
MN	Federal	Part	08/28/2005	03/30/2012	Part	100,000.	600,000.
MS	State	N/A	08/28/2005	03/30/2012	Full	100,000.	600,000.
MO	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
MT	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.

Form 4562 Depreciation Options
State GO Zone Default Statement Continuation Statement

STATE CALC		GO ZONE BONUS DEPRECIATION			GO ZONE SECTION 179		
State	F/S conformity	1st yr	GO Zone start	GO Zone end	1st yr	Maximum Increase	Threshold Increase
NE	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
NH	None	N/A	N/A	N/A	N/A	0.	0.
NJ	None	N/A	N/A	N/A	N/A	0.	0.
NM	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
NY	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
NC	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
ND	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
OH	Federal	Full	08/28/2005	03/30/2012	Part	100,000.	600,000.
OK	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
OR	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
PA	None	N/A	N/A	N/A	N/A	0.	0.
RI	None	N/A	N/A	N/A	N/A	0.	0.
SC	State	Full	08/28/2005	05/06/2009	Full	100,000.	600,000.
UT	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
VT	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
VA	None	N/A	N/A	N/A	N/A	0.	0.
WV	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
WI	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.

Form 4562 Depreciation Options
State Pre-2005 SDA Default Statement Continuation Statement

STATE CALC		PRE-2006 SPECIAL DEPRECIATION ALLOWANCE						Truck
State	F/S calc	SDA %	1st yr	30% start	30% end	50% start	50% end	/Van
CO	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
CT	Fed	50, 30	Part	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
DE	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
DC	State	None	N/A	N/A	N/A	N/A	N/A	Y
GA	State	None	N/A	N/A	N/A	N/A	N/A	Y
HI	State	None	N/A	N/A	N/A	N/A	N/A	Y
ID	State	None	N/A	N/A	N/A	N/A	N/A	Y
IL	Fed	50, 30	Part	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
IN	State	None	N/A	N/A	N/A	N/A	N/A	Y
IA	Both	50	Full	N/A	N/A	05/06/2003	12/31/2004	Y
KS	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
KY	State	None	N/A	N/A	N/A	N/A	N/A	Y
LA	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
ME	Both	50, 30	Full	09/11/2001	12/31/2001	01/01/2006	12/31/2006	Y
MD	State	None	N/A	N/A	N/A	N/A	N/A	Y
MA	State	None	N/A	N/A	N/A	N/A	N/A	Y
MI	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
MN	Fed	50, 30	Part	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
MS	State	None	N/A	N/A	N/A	N/A	N/A	Y
MO	Both	50, 30	Full	09/11/2001	06/30/2002	05/06/2003	12/31/2006	Y
MT	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
NE	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
NH	State	None	N/A	N/A	N/A	N/A	N/A	N
NJ	Both	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2003	Y
NM	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
NY	Both	50, 30	Full	09/11/2001	05/31/2003	05/06/2003	05/31/2003	Y
NC	Fed	50, 30	Part	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
ND	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y

Form 4562 Depreciation Options
State Pre-2005 SDA Default Statement — Continuation Statement

STATE CALC		PRE-2006 SPECIAL DEPRECIATION ALLOWANCE						Truck
State	F/S calc	SDA %	1st yr	30% start	30% end	50% start	50% end	/Van
OH	Fed	50, 30	Part	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
OK	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
OR	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
PA	State	None	N/A	N/A	N/A	N/A	N/A	Y
RI	State	None	N/A	N/A	N/A	N/A	N/A	Y
SC	State	None	N/A	N/A	N/A	N/A	N/A	Y
UT	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
VT	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
VA	State	None	N/A	N/A	N/A	N/A	N/A	Y
WV	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
WI	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y

Form 4562 Depreciation Options
State Software/Real Property Sec 179 Default Statement — Continuation Statement

STATE CALC		COMPUTER SOFTWARE		STATE CALC	QUALIFIED REAL PROPERTY	
State	F/S conformity	Start	End	F/S conformity	Start	End
CO	Federal	TY2003	TY2014	Federal	TY2010	TY2014
CT	Federal	TY2003	TY2014	Federal	TY2010	TY2014
DE	Federal	TY2003	TY2014	Federal	TY2010	TY2014
DC	Federal	TY2003	TY2014	Federal	TY2010	TY2014
GA	Federal	TY2003	TY2014	None	N/A	N/A
HI	None	N/A	N/A	None	N/A	N/A
ID	Federal	TY2003	TY2014	State	TY2010	TY2011
IL	Federal	TY2003	TY2014	Federal	TY2010	TY2014
IN	Federal	TY2003	TY2014	State	TY2010	TY2011
IA	None	N/A	N/A	None	N/A	N/A
KS	Federal	TY2003	TY2014	Federal	TY2010	TY2014
KY	None	N/A	N/A	None	N/A	N/A
LA	Federal	TY2003	TY2014	Federal	TY2010	TY2014
ME	State	TY2011	TY2014	State	TY2011	TY2014
MD	None	N/A	N/A	None	N/A	N/A
MA	Federal	TY2003	TY2014	Federal	TY2010	TY2014
MI	Federal	TY2003	TY2014	Federal	TY2010	TY2014
MN	None	N/A	N/A	None	N/A	N/A
MS	Federal	TY2003	TY2014	Federal	TY2010	TY2014
MO	Federal	TY2003	TY2014	Federal	TY2010	TY2014
MT	Federal	TY2003	TY2014	Federal	TY2010	TY2014
NE	Federal	TY2003	TY2014	Federal	TY2010	TY2014
NH	None	N/A	N/A	None	N/A	N/A
NJ	None	N/A	N/A	None	N/A	N/A
NM	Federal	TY2003	TY2014	Federal	TY2010	TY2014
NY	Federal	TY2003	TY2014	Federal	TY2010	TY2014
NC	Federal	TY2003	TY2014	Federal	TY2010	TY2014
ND	Federal	TY2003	TY2014	Federal	TY2010	TY2014
OH	Federal	TY2003	TY2014	Federal	TY2010	TY2014
OK	Federal	TY2003	TY2014	Federal	TY2010	TY2014
OR	Federal	TY2003	TY2014	State	TY2011	TY2014
PA	None	N/A	N/A	None	N/A	N/A
RI	None	N/A	N/A	None	N/A	N/A
SC	Federal	TY2003	TY2014	State	TY2010	TY2014
UT	Federal	TY2003	TY2014	Federal	TY2010	TY2014

Form 4562 Depreciation Options
State Software/Real Property Sec 179 Default Statement Continuation Statement

STATE CALC		COMPUTER SOFTWARE		STATE CALC	QUALIFIED REAL PROPERTY	
State	F/S conformity	Start	End	F/S conformity	Start	End
VT	Federal	TY2003	TY2014	Federal	TY2010	TY2014
VA	Federal	TY2003	TY2014	Federal	TY2010	TY2014
WV	Federal	TY2003	TY2014	State	TY2010	TY2011
WI	State	TY2003	TY2013	State	TY2010	TY2013

Form 4562 Depreciation Options
State Asset Class Default Statement Continuation Statement

STATE CALC		FARM & RETAIL		STATE CALC	RESTAURANT & LEASEHOLD	
State	F/S conformity	Start	End	F/S conformity	Start	End
CO	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
CT	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
DE	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
DC	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
GA	None	N/A	N/A	Federal	10/22/2004	12/31/2014
HI	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
ID	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
IL	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
IN	Federal	12/31/2008	12/31/2014	State	12/31/2011	12/31/2013
IA	None	N/A	N/A	None	N/A	N/A
KS	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
KY	None	N/A	N/A	None	N/A	N/A
LA	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
ME	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
MD	None	N/A	N/A	None	N/A	N/A
MA	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
MI	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
MN	None	N/A	N/A	None	N/A	N/A
MS	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
MO	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
MT	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
NE	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
NH	None	N/A	N/A	None	N/A	N/A
NJ	None	N/A	N/A	None	N/A	N/A
NM	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
NY	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
NC	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
ND	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
OH	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
OK	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
OR	State	12/31/2008	12/31/2014	State	10/22/2004	12/31/2014
PA	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
RI	None	N/A	N/A	None	N/A	N/A
SC	State	12/31/2008	12/31/2009	State	10/22/2004	12/31/2009
UT	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
VT	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
VA	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
WV	Federal	12/31/2008	12/31/2014	Federal	10/22/2004	12/31/2014
WI	State	12/31/2008	12/31/2013	State	10/22/2004	12/31/2013

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Date Accepted______________________________

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR **2014**

California Online e-file Return Authorization for Individuals

FORM **8453-OL**

Your first name and initial	Last name	Suffix	Your SSN or ITIN
KRISTIAN D	SECOR		041-80-2377
If filing jointly, spouse's/RDP's first name	Last name	Suffix	Spouse's/RDP's SSN or ITIN
DEBORAH C	SECOR		350-50-3135
Street address (Number and street) or PO Box	Apt. no.	PMB/Private mailbox	Daytime telephone number
2937 WORDEN ST			(869)727-8541
City		State	ZIP Code
SAN DIEGO		CA	92110
Foreign country name	Foreign province/state/county		Foreign postal code

Part I Tax Return Information (whole dollars only)

1 California adjusted gross income. (Form 540, line 17; Form 540 2EZ, line 16; Long Form 540NR, line 32; or Short Form 540NR, line 32) . . . . . **1** 90,893.

2 Refund or no amount due. (Form 540, line 115; Form 540 2EZ, line 28; Long Form 540NR, line 125; or Short Form 540NR, line 125) . . . . . **2** ______

3 Amount you owe. (Form 540, line 111; Form 540 2EZ, line 27; Long Form 540NR, line 121; or Short Form 540NR, line 121) . . . . . **3** 1,260.

Part II Settle Your Account Electronically for Taxable Year 2014 (Due 04/15/2015)

4 ☐ Direct deposit of refund

5 ☒ Electronic funds withdrawal **5a** Amount 1,260. **5b** Withdrawal date (mm/dd/yyyy) 10/15/2015

Part III Make Estimated Tax Payments for Taxable Year 2015 These are not installment payments for the current amount you owe.

	First Payment Due 4/15/15	Second Payment Due 6/15/15	Third Payment Due 9/15/15	Fourth Payment Due 1/15/16
6 Amount				
7 Withdrawal date				

Part IV Banking Information (Have you verified your banking information?)

8 Amount of refund to be directly deposited to account below______

9 Routing number 122000496

10 Account number 0010646324

11 Type of account: ☒ Checking ☐ Savings

12 The remaining amount of my refund for direct deposit______

13 Routing number______

14 Account number______

15 Type of account: ☐ Checking ☐ Savings

Part V Declaration of Taxpayer(s)

I authorize my account to be settled as designated in Part II. If I check Part II, box 4, I declare that the direct deposit refund information in Part IV agrees with the authorization stated on my return. I authorize an electronic funds withdrawal for the amount listed on line 5a and any estimated payment amounts listed on line 6 from the account listed on lines 9, 10, and 11. If I have filed a joint return, this is an irrevocable appointment of the other spouse/RDP as an agent to receive the refund or authorize an electronic funds withdrawal.

Under penalties of perjury, I declare that the information I provided to the Franchise Tax Board (FTB), either directly or through e-file software, including my name, address, and social security number (SSN) or individual taxpayer identification number (ITIN), and the amounts shown in Part I above, agrees with the information and amounts shown on the corresponding lines of my 2014 California income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my return and accompanying schedules and statements to be transmitted to the FTB directly or through the e-file software. **If the processing of my return or refund is delayed, I authorize the FTB to disclose to me, either directly or through the e-file software, the reason(s) for the delay or the date when the refund was sent.**

Sign Here

Your signature ______ Date ______

Spouse's/RDP's signature. If filing jointly, both must sign. ______ Date ______

It is unlawful to forge a spouse's/RDP's signature.

TAXABLE YEAR

2014 California Resident Income Tax Return

FORM **540**

APE

ATTACH FEDERAL RETURN

A
R
RP

041-80-2377 SECO 350-50-3135 14 PBA 999999
KRISTIAN D SECOR
DEBORAH C SECOR

2937 WORDEN ST
SAN DIEGO CA 92110

08-13-1970 06-01-1961

Filing Status

1 ☐ Single
2 ☒ Married/RDP filing jointly. See inst.
3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here
4 ☐ Head of household (with qualifying person). See instructions.
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse/RDP died

If your California filing status is different from your federal filing status, check the box here . . . . ● ☐

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst.. . . . . ● 6 ☐

Exemptions

▶ For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2, in the box. If you checked the box on line 6, see instructions. 7 [2] X $108 = $ 216

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 . . . . 8 [ ] X $108 = $

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 . . . . ● 9 [ ] X $108 = $

10 **Dependents: Do not include yourself or your spouse/RDP.**

First name	Last name	Dependent's relationship to you

Total dependent exemptions. . . . . ● 10 [ ] X $333 = $

11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32 . . . . 11 $ 216

REV 01/22/15 INTUIT.CG.CFP.SP

Your name: K R I S T I A N D & D E Your SSN or ITIN: 041-80-2377

Taxable Income

12	State wages from your Form(s) W-2, box 16 . . . . ● 12	63570.00
13	Enter federal adjusted gross income from Form 1040, line 37; 1040A, line 21; or 1040EZ, line 4 . . . . ⦿ 13	90643.00
14	California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B . . . ● 14	.00
15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15	90643.00
16	California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C . . . ● 16	250.00
17	California adjusted gross income. Combine line 15 and line 16 . . . . ● 17	90893.00
18	Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540), line 44; **OR** Your California **standard deduction** shown below for your filing status: • Single or Married/RDP filing separately . . . . $3,992 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) . . . . $7,984 If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions. . . . ● 18	7984.00
19	Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- . . . . ⦿ 19	82909.00

Tax

31	Tax. Check the box if from: [X] Tax Table [ ] Tax Rate Schedule ● [ ] FTB 3800 ● [ ] FTB 3803 . . . . ● 31	2972.00
32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than $176,413, see instructions. . . . ⦿ 32	216.00
33	Subtract line 32 from line 31. If less than zero, enter -0- . . . . ⦿ 33	2756.00
34	Tax. See instructions. Check the box if from: ● [ ] Schedule G-1 ● [ ] FTB 5870A . . . . ● 34	.00
35	Add line 33 and line 34 . . . . ⦿ 35	2756.00

Special Credits

40	Nonrefundable Child and Dependent Care Expenses Credit. See instructions . . . . ● 40	.00
43	Enter credit name code ● and amount . . . ● 43	.00
44	Enter credit name code ● and amount . . . ● 44	.00
45	To claim more than two credits, see instructions. Attach Schedule P (540) . . . . ● 45	.00
46	Nonrefundable renter's credit. See instructions . . . . ● 46	.00
47	Add line 40 and line 43 through line 46. These are your total credits . . . . ⦿ 47	.00
48	Subtract line 47 from line 35. If less than zero, enter -0- . . . . ⦿ 48	2756.00

Your name: K R I S T I A N D & D E   Your SSN or ITIN: 041-80-2377

Other Taxes	61	Alternative minimum tax. Attach Schedule P (540)	61	.00
	62	Mental Health Services Tax. See instructions.	62	.00
	63	Other taxes and credit recapture. See instructions. 3805P	63	473.00
	64	Add line 48, line 61, line 62, and line 63. This is your total tax.	64	3229.00
Payments	71	California income tax withheld. See instructions.	71	1980.00
	72	2014 CA estimated tax and other payments. See instructions.	72	.00
	73	Real estate and other withholding. See instructions.	73	.00
	74	Excess SDI (or VPDI) withheld. See instructions.	74	.00
	75	Add line 71, line 72, line 73, and line 74. These are your total payments. See instructions.	75	1980.00
Overpaid Tax/ Tax Due	91	Overpaid tax. If line 75 is more than line 64, subtract line 64 from line 75.	91	.00
	92	Amount of line 91 you want applied to your **2015** estimated tax	92	.00
	93	Overpaid tax available this year. Subtract line 92 from line 91	93	.00
	94	Tax due. If line 75 is less than line 64, subtract line 75 from line 64.	94	1249.00

Your name: K R I S T I A N D & D E   Your SSN or ITIN: 041-80-2377

Use Tax

95 Use Tax. **This is not a total line.** See instructions ● 95 ____ .00

Contributions

	Code	Amount
California Seniors Special Fund. See instructions	● 400	.00
Alzheimer's Disease/Related Disorders Fund	● 401	.00
Rare and Endangered Species Preservation Program	● 403	.00
California Breast Cancer Research Fund	● 405	.00
California Firefighters' Memorial Fund	● 406	.00
Emergency Food for Families Fund	● 407	.00
California Peace Officer Memorial Foundation Fund	● 408	.00
California Sea Otter Fund	● 410	.00
California Cancer Research Fund	● 413	.00
Child Victims of Human Trafficking Fund	● 419	.00
School Supplies for Homeless Children Fund	● 422	.00
State Parks Protection Fund/Parks Pass Purchase	● 423	.00
Protect Our Coast and Oceans Fund	● 424	.00
Keep Arts in Schools Fund	● 425	.00
American Red Cross, California Chapters Fund	● 426	.00
California Senior Legislature Fund	● 427	.00
Habitat for Humanity Fund	● 428	.00
California Sexual Violence Victim Services Fund	● 429	.00
110 Add code 400 through code 429. This is your total contribution	● 110	.00

Your name: KRISTIAN D & DE   Your SSN or ITIN: 041-80-2377

Amount You Owe

111 AMOUNT YOU OWE. Add line 94, line 95, and line 110. See instructions. **Do not send cash.**
Mail to: **FRANCHISE TAX BOARD**
PO BOX 942867
SACRAMENTO CA 94267-0001 . . . . . ● 111 | 1,249 .00
Pay online – Go to **ftb.ca.gov** for more information.

Interest and Penalties

112 Interest, late return penalties, and late payment penalties . . . . 112 | .00

113 Underpayment of estimated tax. Check the box: ● [X] **FTB 5805 attached** ● [ ] **FTB 5805F attached.** ● 113 | 11 .00

114 Total amount due. See instructions. Enclose, but **do not** staple, any payment . . . . 114 | 1260 .00

Refund and Direct Deposit

115 REFUND OR NO AMOUNT DUE. Subtract line 95 and line 110 from line 93. See instructions.
Mail to: **FRANCHISE TAX BOARD**
PO BOX 942840
SACRAMENTO CA 94240-0001 . . . . . ● 115 | .00

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions.
Have you verified the routing and account numbers? Use whole dollars only.
All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Routing number | ● Type [ ] Checking [ ] Savings | ● Account number | ● **116** Direct deposit amount .00

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Routing number | ● Type [ ] Checking [ ] Savings | ● Account number | ● **117** Direct deposit amount .00

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature: X | Date: | Spouse's/RDP's signature (if a joint tax return, both must sign): X

Sign Here

It is unlawful to forge a spouse's/RDP's signature.

Joint tax return? (See instructions.)

Your email address (optional). Enter only one email address.

Daytime phone number (optional): 8697278541

Paid preparer's signature **(declaration of preparer is based on all information of which preparer has any knowledge)**

Firm's name (or yours, if self-employed): SELF PREPARED | ● PTIN

Firm's address | ● FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. . . . . ● [ ] Yes [X] No

Print Third Party Designee's Name | Telephone Number

TAXABLE YEAR

2014 California Adjustments — Residents

SCHEDULE **CA (540)**

Important: Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Name(s) as shown on tax return: KRISTIAN D & DEBORAH C SECOR

SSN or ITIN: 041802377

Part I Income Adjustment Schedule

Section A – Income

		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
7	Wages, salaries, tips, etc. See instructions before making an entry in column B or C 7	63,570.		
8	Taxable interest (b)_____ . . . . 8(a)			
9	Ordinary dividends. See instructions. (b) _____ . . . . 9(a)			
10	Taxable refunds, credits, offsets of state and local income taxes 10			
11	Alimony received 11			
12	Business income or (loss) 12	2,500.		
13	Capital gain or (loss). See instructions 13			
14	Other gains or (losses) 14			
15	IRA distributions. See instructions. (a) 25,000. . . . . 15(b)	25,000.		
16	Pensions and annuities. See instructions. (a)_____ . . . . 16(b)			
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. 17			
18	Farm income or (loss) 18			
19	Unemployment compensation 19			
20	Social security benefits (a) _____ . . . . 20(b)			
21	Other income. a California lottery winnings; b Disaster loss carryover from FTB 3805V; c Federal NOL (Form 1040, line 21); d NOL carryover from FTB 3805V; e NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809; f Other (describe): _____ 21		a b c d e f	a b c d e f
22	**Total.** Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B. 22	91,070.		

Section B – Adjustments to Income

		A	B	C
23	Educator expenses 23	250.	250.	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials 24			
25	Health savings account deduction 25			
26	Moving expenses 26			
27	Deductible part of self-employment tax 27	177.		
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 ___ Last name _____ . . . 31a			
32	IRA deduction 32			
33	Student loan interest deduction 33			
34	Tuition and fees 34			
35	Domestic production activities deduction 35			
36	Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instructions 36	427.	250.	
37	**Total.** Subtract line 36 from line 22 in columns A, B, and C. See instructions 37	90,643.	-250.	

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Part II Adjustments to Federal Itemized Deductions

38	Federal itemized deductions. Enter the amount from federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28	38	3,258.
39	Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax) and line 8 (foreign income taxes **only**). See instructions	39	2,989.
40	Subtract line 39 from line 38	40	269.
41	Other adjustments including California lottery losses. See instructions. Specify	41	
42	Combine line 40 and line 41	42	269.

43 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?

Single or married/RDP filing separately **$176,413**
Head of household **$264,623**
Married/RDP filing jointly or qualifying widow(er) **$352,830**

No. Transfer the amount on line 42 to line 43.
Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43 . . . . 43 **269.**

44 Enter the larger of the amount on line 43 or your standard deduction listed below

Single or married/RDP filing separately. See instructions. **$3,992**
Married/RDP filing jointly, head of household, or qualifying widow(er) **$7,984**

Transfer the amount on line 44 to Form 540, line 18 . . . . 44 **7,984.**

TAXABLE YEAR

2014

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

CALIFORNIA FORM

3805P

First name	Initial	Last name	SSN or ITIN
KRISTIAN	D	SECOR	041-80-2377

Address (number and street, PO Box, or PMB no.)	Apt. no. /Ste. no.	Check this box if this is an amended return ☐

City	State	ZIP Code

Part I **Additional Tax on Early Distributions –** Complete this part if you received a taxable distribution, before you reached age 59½, from a qualified retirement plan (including an IRA) or modified endowment contract. You also may have to complete this part if you received a federal Form 1099-R that incorrectly indicates an early distribution or you received a Roth IRA distribution (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	**1**	25,000.00
2	Early distributions included on line 1 that are not subject to additional tax. See instructions. Enter the appropriate exception number from instructions ☐ 8	**2**	6,085.00
3	Amount subject to additional tax. Subtract line 2 from line 1*	**3**	18,915.00
4	Tax due. Multiply line 3 by 2½% (.025). Enter the amount here and include this amount in the total on Form 540, line 63 or Long Form 540NR, line 73. If you are not required to file a California income tax return, sign this form below and refer to the instructions	**4**	473.00

* If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 6% (.06) of that amount on line 4 instead of 2½% (.025). See instructions.

Part II **Additional Tax on Distributions from Coverdell Education Savings Accounts (ESAs) or Qualified Tuition Programs (QTPs) Not Used for Educational Expenses –** Complete this part if a distribution was made from your Coverdell ESA or QTP and was not used for educational expenses.

5	Distributions included in income from Coverdell ESAs or QTPs. Enter the amount from federal Publication 970, Worksheet 7-3, line 16	**5**	00
6	Distributions included on line 5 that are not subject to additional tax. See instructions	**6**	00
7	Amount subject to additional tax. Subtract line 6 from line 5	**7**	00
8	Tax due. Multiply line 7 by 2½% (.025). Enter the amount here and include this amount in the total on Form 540, line 63 or Long Form 540NR, line 73. If you are not required to file a California income tax return, sign this form below and refer to the instructions	**8**	00

Part III **Additional Tax on Distributions from Archer and Medicare Advantage Medical Savings Accounts (MSAs) –** Complete this part if you reported a taxable distribution from an MSA on federal Form 8853.

9	Taxable Archer MSA distribution from federal Form 8853, line 8	**9**	00
10 a	If you meet any of the exceptions to the 10% tax (see instructions), check here **10a** ☐		
b	Otherwise, multiply line 9 by 10% (.10). Enter the amount here and include this amount in the total on Form 540, line 63 or Long Form 540NR, line 73. If you are not required to file a California income tax return, sign this form below and refer to the instructions **10b** 00		
11	Additional tax due from Medicare Advantage MSA distributions. Enter the amount from federal Form 8853, line 13b. Also include this amount in the total on Form 540, line 63 or Long Form 540NR, line 73. If you are not required to file a California income tax return, sign this form below and refer to the instructions. Long Form 540NR filers, see instructions	**11**	00

Signature. Complete **only** if you are filing this form by itself and not with your tax return.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. It is unlawful to forge a spouse's/registered domestic partner's signature.

Your signature Date

X

Signature of paid preparer (*declaration of preparer is based on all information of which preparer has any knowledge.*) PTIN

Firm's name (or yours if self-employed) and address FEIN

TAXABLE YEAR

2014

Underpayment of Estimated Tax by Individuals and Fiduciaries

CALIFORNIA FORM

5805

Attach this form to the **back** of your Form 540, Long Form 540NR, or Form 541. Also, check the box for underpayment of estimated tax located on Form 540, line 113; Long Form 540NR, line 123; or Form 541, line 42, whichever applies.

Name(s) as shown on return: K R I S T I A N D & D E B O R A H C S E C O R

SSN, ITIN, or FEIN: 0 4 1 8 0 2 3 7 7

IMPORTANT: In most cases, the Franchise Tax Board (FTB) can figure the penalty for you and you do not have to complete this form. See General Information B.

If you meet **any** of the following conditions, you do not owe a penalty for underpayment of estimated tax. **Do not complete or file this form if:**

- The amount of your tax liability (not including tax on lump-sum distributions) less credits (including the withholding credit) but not including estimated tax payments for either 2013 or 2014 was less than $500 (or less than $250 if married/RDP filing a separate return).
- Your 2013 return was for a full 12 months (or would have been if you were required to file) and you did not have any tax liability on that return.
- The amount of your withholding plus your estimated tax payments, **if paid in the required installments,** is at least 90% of the tax shown on your 2014 return or 100% of the tax shown on your 2013 return (110% if California adjusted gross income (AGI) was more than $150,000 or $75,000 if married/RDP filing a separate return) **and** you are not using the annualized income installment method. Taxpayers with California AGI equal to or greater than $1,000,000 (or $500,000 if married/RDP filing a separate return), must use the tax shown on their 2014 tax return if they do not meet one of the two conditions above.

Part I Questions. All filers must complete this part. Estates and Trusts, see General information E.

1 Are you requesting a waiver of the penalty? If "Yes," provide an explanation below and be sure to check the box on Form 540, line 113; Long Form 540NR, line 123; or Form 541, line 42. If you need additional space, attach a statement. See General Information C . . . . 1 ☐ Yes ☒ No

2 Did you use the annualized income installment method? If "Yes," see instructions for Part III and be sure to check the box on Form 540, line 113; Long Form 540NR, line 123; or Form 541, line 42 . . . . 2 ☐ Yes ☒ No

3 Was your California withholding not withheld in equal installments and are you able to show the actual amounts withheld per period and the actual dates withheld? . . . . 3 ☐ Yes ☒ No ☐ N/A

If "Yes," enter the **actual uneven amounts withheld** on the spaces provided below. The total of the four amounts must equal the total withholding reported on Form 540, line 71 and line 73; Form 540NR, line 81 and line 83; or Form 541, line 29 and line 31.

4/15/14 $ ______ ; 6/15/14 $ ______ ; 9/15/14 $ ______ ; 1/15/15 $ ______ .

4 For estates and trusts: Was the date of death less than two years from the end of the taxable year? See General Information E . . 4 ☐ Yes ☐ No

Part II **Required Annual Payment.** All filers must complete this part.

1	Current year tax. Enter your 2014 tax after credits. See instructions . . . 1		2756.00
2	Multiply line 1 by 90% (.90) . . . 2	2480.00	
3	Withholding taxes. **Do not** include any estimated tax payments on this line. See instructions . . . 3		1980.00
4	Subtract line 3 from line 1. If less than $500 (or less than $250 if married/RDP filing a separate return), stop here. You do not owe the penalty. **Do not** file form FTB 5805 . . . 4		776.00
5	Enter the tax shown on your 2013 tax return. **See instructions.** (110% (1.10) of that amount if the adjusted gross income shown on that return is more than $150,000, or if married/RDP filing a separate return for 2014, more than $75,000) . . . 5		2951.00
6	Required annual payment. Enter the **smaller** of line 2 or line 5. (If your California AGI is equal to or greater than $1,000,000/$500,000 for married/RDP filing a separate return, use line 2) . . . 6		2480.00

Short Method

Caution: See the instructions to find out if you can use the short method. If you answered "Yes" to Question 2 in Part I, skip this part and go to Part III. If you answered "No" to Question 2 in Part I **and** you cannot use the short method, go to Worksheet II in the instructions (page 4).

7	Enter the amount, if any, from Part II, line 3 above . . . 7	1980.00	
8	Enter the total amount, if any, of estimated tax payments you made . . . 8	.00	
9	Add line 7 and line 8 . . . 9		1980.00
10	**Total underpayment for the year**. Subtract line 9 from line 6. If zero or less, stop here. You do not owe the penalty. **Do not** file form FTB 5805 . . . 10		500.00
11	Multiply line 10 by .02121370 . . . 11		11.00
12	• If the amount on line 10 was paid **on or after** 4/15/15, enter -0-. • If the amount on line 10 was paid **before** 4/15/15, enter the result of the following computation: Amount on line 10 X Number of days paid before 4/15/15 X .00008 . . . 12		0.00
13	**PENALTY**. Subtract line 12 from line 11. Enter the result here and on Form 540, line 113; Long Form 540NR, line 123; or Form 541, line 42. Also, check the box for "FTB 5805." ▶ . . . ◉ 13		11.00

Part III Annualized Income Installment Method Schedule.

Use this schedule ONLY if you earned taxable income at an UNEVEN RATE during 2014 (See Example A). If you earned your income at approximately the same rate each month (See Example B), then you should not complete this schedule. If you choose to figure the penalty, see Worksheet II, Regular Method to Figure Your Underpayment and Penalty, on page 4 of the instructions.

Example A: If you were a commissioned salesperson who earned no income during the first three months of the year, earned most of your income during the following six months, and earned very little during the last three months, you should complete this schedule. You may be able to benefit by using the annualized income installment method. The required installment of estimated tax figured using the annualized method may be less than your required installment figured using the required installment method.

Example B: If you worked all year and earned a monthly salary that did not change much during the year, you should not complete this schedule.

To complete this schedule correctly, you must first complete Side 2, Part II, line 1 through line 6. Estates and trusts, **do not** use the period ending dates shown to the right. Instead, use the following: 2/28/14, 4/30/14, 7/31/14, and 11/30/14. Fiscal year filers must adjust dates accordingly.

			(a) 1/1/14 to 3/31/14	(b) 1/1/14 to 5/31/14	(c) 1/1/14 to 8/31/14	(d) 1/1/14 to 12/31/14
1	Enter your California adjusted gross income (AGI) for each period. Long Form 540NR filers, see instructions. Estates or Trusts, enter the amount from Form 541, line 20 attributable to each period. See instructions	1	0	0	0	
2	Annualization amounts. Estates or Trusts, see instructions	2	4	2.4	1.5	1
3	Annualized income. Multiply line 1 by line 2	3				
4	Enter your itemized deductions for the period shown in each column. If you do not itemize deductions, enter -0- here and on line 6. Estates or Trusts, enter -0- here, skip to line 9, and enter the amount from line 3 on line 9	4	0	0	0	
5	Annualization amounts	5	4	2.4	1.5	1
6	Annualized itemized deductions. Multiply line 4 by line 5. See instructions	6				
7	Enter your standard deduction from your 2014 Form 540, or Long Form 540NR, line 18. Enter the total standard deduction amount in each column. See instructions	7				
8	Enter line 6 or line 7, whichever is **larger**	8				
9	Subtract line 8 from line 3	9				
10	Figure the tax on the amount in each column of line 9 using the tax table or the tax rate schedule in the instructions for Form 540, Long Form 540NR, or Form 541. Also, include any tax from form FTB 3803. Estates or Trusts, see instructions	10				
11	Enter the total amount of exemption credits from your 2014 Form 540, line 32 or Form 541, line 22. If you filed a Long Form 540NR, see instructions	11				
12	Subtract line 11 from line 10. Long Form 540NR filers, complete Worksheet I on page 3 of the instructions	12				
13	Enter the total credit amount from your 2014 Form 540, line 47; or Form 541, line 23. Long Form 540NR filers, see instructions	13				
14	a Subtract line 13 from line 12. If zero or less, enter -0-	14a				
	b Enter the alternative minimum tax and mental health tax. See Instructions	14b				
	c Add line 14a and line 14b	14c				
	d Enter the excess SDI from Form 540, line 74 or Long Form 540NR, line 84	14d				
	e Subtract line 14d from line 14c. If zero or less, enter -0-	14e				
15	Applicable percentage	15	27%	63%	63%	90%
16	Multiply line 14e by line 15	16				
	Complete Line 17 through Line 23 of each column before you go to the next column.					
17	Enter the combined amounts shown on line 23 from all preceding columns	17				
18	Subtract line 17 from line 16. If zero or less, enter -0-	18				
19	Enter 30% of the amount shown on form FTB 5805, Part II, line 6 in columns (a & d), enter 40% of the amount on line 6 in column b, enter -0- in column c.	19				
20	Enter the amount from line 22 from the preceding column	20				
21	Add line 19 and line 20	21				
22	Subtract line 18 from line 21. If zero or less, enter -0-	22				
23	Enter line 18 or line 21, whichever is less. Transfer these amounts to Worksheet II, Regular Method to Figure Your Underpayment and Penalty, line 1	23				

If you use the annualized income installment method for one payment due date, you must use it for all payment due dates.
This schedule automatically selects the smaller of your annualized income installment or your regular installment.

California Information Worksheet 2014

► Keep for your records

Part I — Personal Information

Taxpayer:

First Name . . . . . . Kristian
Middle Initial . . . . . . D Suffix . . .
Last Name . . . . Secor
Social Security No. . . 041-80-2377
Date of Birth . . . . . . 08/13/1970 *(mm/dd/yyyy)*
or age as of 1-1-2015 44
Date of Death . . . . . *(mm/dd/yyyy)*
Legally blind . . . . . ☐
Daytime Phone . . . . (619)727-8541 Ext
Home phone . . . . . (869)727-8541

Spouse/RDP:

First Name . . . . Deborah
Middle Initial . . . . . . C Suffix . .
Last Name . . . . Secor
Social Security No. . . 350-50-3135
Date of Birth . . . . . . 06/01/1961 *(mm/dd/yyyy)*
or age as of 1-1-2015 53
Date of Death . . . . . *(mm/dd/yyyy)*
Legally blind . . . . . . ☐
Daytime Phone . . . . . (619)209-0346 Ext

Your email address to print on Form 540, 540 2EZ or 540NR (optional) . . . .
Check to print phone number on Form 540 . . ☐ Taxpayer daytime ☐ Spouse/RDP day ☒ Home

c/o Address . . . .
Street Address . . 2937 Worden St
Unit Description . . Unit Number Private Mailbox (PMB) .
City . . . . San Diego State . . . . . CA ZIP Code 92110
Foreign province/county Foreign postal code
Foreign country . .

Military Filers:
☐ APO ☐ FPO
For Military Extension:
Military indicator . . ► Taxpayer Spouse/RDP

Part II — Main Form

☒ Form 540: Resident Income Tax Return (Long form) . . . . ►
☐ Form 540 2EZ: Resident Income Tax Return . . . . ►
☐ Form 540NR: Nonresident or Part-Year Resident Income Tax Return . . . . ►
Enter your state of residence as of December 31, 2014 . . . . CA
☒ Resident entire year
☐ Resident part of year
Date you established residence in state above . . . .
In which state (or foreign country) did you reside before this change? . . . .
QuickZoom to enter Part-Year and Nonresident income allocations on Schedule CA(NR) . . ►

Part III — Filing Status

☐ Single
☒ Married/RDP filing joint return
☐ Married/RDP filing separate return
☐ You **did not** live with spouse at any time during the year

Yes **No**
☐ ☐ If filing electronically, is spouse a CA Nonresident?
☐ ☐ If filing electronically, is spouse Active Duty Military?

☐ Head of household (with qualifying person) **Stop.** See instructions.
If the 'qualifying person' is your child but **not** your dependent:
Child's name . . . .
Child's social security number . . .
☐ Qualifying widow(er)
Year spouse/RDP died . . . ☐ 2012 ☐ 2013
☐ Check the box if your California filing status is different from your federal filing status.

Part IV — Dependent Information

First Name	I	Last Name	Social Security Number	Relationship

Part V ─ Standard Deduction/Itemized Deductions

- [ ] Calculate California itemized deductions even if itemized deductions are less than the standard deduction
- [ ] You are married filing separately and your spouse itemized deductions
- [ ] Take the standard deduction even if less than itemized deductions

Part VI ─ Other Information

Prior Name:
If you filed your 2013 return under a different last name, enter the last name **only** from the 2013 return . . . . ► Taxpayer . ______ Spouse/RDP ______

Dependent of Someone Else:

Taxpayer	Spouse	
[ ]	[ ]	Can someone (such as a parent) claim you and/or your spouse/RDP as a dependent?

Interest and Penalties:
Returns filed late: Enter interest, late return and late payment penalties . . . . ______

Farmers and Fishermen:
- [ ] At least two-thirds of your 2013 or 2014 gross income is from farming or fishing
- [ ] Return will be filed and tax due will be paid by March 2, 2015

Mandatory Electronic Payments
- [ ] You are required to make California tax payments electronically
- [ ] A waiver is or will be in effect for the current year
- [ ] Force print all payment vouchers even if required to pay electronically

Schedule W-2:
- [ ] You do **not** want to complete Schedule W-2

Executor/Guardian Information:	First Name	MI	Last Name	Suf.
Executor/Guardian				
Executor type (if filing electronically) .				

Third Party Designee:

Yes	No	
[ ]	[ ]	Do you want to allow another person to discuss your return with the Franchise Tax Board?

If yes, enter the person's name . . . . ______ Telephone . . ______
First . ______ Middle init . ___ Last Name ______ Suffix ___

Disasters:
- [ ] Claiming a disaster loss (see FTB Publication 1034)

QuickZoom to enter disaster explanation . . . . ► ______

Outside of the USA:
- [ ] You were living or travelling outside the United States on April 15, 2015

Special Condition Text (prints at the top of Form 540, 540 2EZ or 540NR)

______

Part VII ─ Direct Deposit Information or Direct Debit Information

Yes	No	
	X	Do you want to elect direct deposit of state tax refund?
X		Do you want direct debit of state tax payment (Electronic Filing Only)?

Bank Information:
Enter the following information if you want to directly deposit any state tax refund or direct debit of state tax payment:

Name of Financial Institution (optional) . . . . . Union Bank of California
Account type . . . . Checking . [X] Savings . [ ]
Routing number 122000496
Account number 0010646324

Enter the following information only if you are requesting direct debit of balance due:
Enter the payment date to debit the account above 10/15/2015
State balance-due amount from this return . . . . 1,260.

International ACH Transactions

Yes	No	
	X	Will the funds for this refund (or payment) go to (or come from) an account outside the U.S.?

Part VIII – California Contributions

1	California Seniors Special Fund (Taxpayer)	1	
2	California Seniors Special Fund (Spouse/RDP)	2	
3	Alzheimer's Disease and Related Disorders Fund	3	
4	Rare and Endangered Species Preservation Program	4	
5	California Breast Cancer Research Fund	5	
6	California Firefighters' Memorial Fund	6	
7	Emergency Food For Families Fund	7	
8	California Peace Officer Memorial Foundation Fund	8	
9	California Sea Otter Fund	9	
10	California Cancer Research Fund	10	
11	Child Victims of Human Trafficking Fund	11	
12	School Supplies for Homeless Children Fund	12	
13	State Parks Protection Fund/Parks Pass Purchase	13	
14	Protect Our Coast and Oceans Fund	14	
15	Keep Arts in Schools Fund	15	
16	American Red Cross, California Chapters Fund	16	
17	California Senior Legislature Fund	17	
18	Habitat for Humanity Fund	18	
19	California Sexual Violence Victim Services Fund	19	

Part IX – Extension Status

Yes	No	
	X	Have you filed Form 3519 - "Payment Voucher for Automatic Extension for Individuals" **or** extended the federal tax return?

If Yes, enter the extended due date

QuickZoom to Form 3519: Payment voucher for automatic extension ►

Automatic extension information for military filers (Electronic Filing Only):

	Taxpayer	Spouse
Beginning Military Date		
Ending Military Date		
Combat zone/QHDA Operation or Area Served		

Part X – Amended Return

☐ Are you filing a California amended return?

Enter the tax year you are amending

Previous California payment made

Previous California refund received

QuickZoom here to Form 540X ►

QuickZoom to Form 540 ►

QuickZoom to Form 540 2EZ ►

QuickZoom to Form 540NR ►

Form **540-ES** | **Estimated Tax Worksheet** ► Keep for your records | **2015**

Name(s) Shown on Return: Kristian D & Deborah C Secor
Your Social Security Number: 041-80-2377

Part I 2015 Estimated Tax Amount Options

1 Select One of Six Ways to Calculate the Required Annual Payment for 2015 Estimates:

		Check	Amount
a	100% (110%) of **2014** taxes	X	3,229.
b	100% of tax on **2015** estimated taxable income		2,756.
c	90% of tax on **2015** estimated taxable income		2,481.
d	66-2/3% of tax on **2015** estimated taxable income (farmers and fishermen)		1,838.
e	Equal to 100% of overpayment (no vouchers)		0.
f	Enter total amount you want to use for estimates and check box ►		

2 Selected estimated tax amount:

		Amount
a	2015 Required Annual Payment based on your choice above	3,229.
b	Estimated amount of 2015 state income tax withholding	1,980.
c	**Total of estimated tax payments required for 2015** (line 2a less line 2b)	1,249.

3 Select Estimated Tax Payment option:

		Check
a	Calculate estimates if $500 or more ($250 or more if married filing separately)	X
b	Calculate estimates if ________ (specify amount) or more	
c	Calculate estimates regardless of amount	
d	Do **not** calculate estimates	

Part II Overpayment Application Options

			Check	Amount
1	Amount of overpayment available			0.
2	**Select Overpayment Application Amount Option:**			
a	Apply none (refund entire overpayment)		X	
b	Apply all (increase estimate if required)			
c	Apply to extent of total estimated tax and refund excess	1,250.		
d	Apply to extent of first quarter amount and refund excess	375.		
e	Enter amount you want to apply ►			
f	Amount applied to 2015 estimated tax			0.
g	Overpayment to be refunded (line 1 less line 2f)			0.

3 Select Overpayment Application Sequence:

a [X] ◄ Consecutively b [ ] ◄ Evenly

Part III Rounding and Printing Options

1 Select Rounding Option:

a [X] ◄ Round up to next $1 b [ ] ◄ Round up to next $10 c [ ] ◄ Round up to next $100 d [ ] ◄ Round to nearest $1

2 Select Voucher Printing Option:

a [ ] ◄ Print (per Part I, lines 3a - c) b [ ] ◄ Print only name, etc. c [X] ◄ Do **not** print vouchers

Part IV Estimated Tax Payment Summary

	1 Apr 15, 2015	**2** Jun 15, 2015	**3** Sep 15, 2015	**4** Jan 15, 2016	**Total**
1 If you have already made payments, enter amounts					
2 Indicate which payment is due next. (e.g. if it is now May 10, 2015, check col. 2)	X				
3 Required Payment	375.	500.	0.	375.	1,250.
4 Overpayment applied	0.	0.	0.	0.	0.
5 Net payment due	375.	500.	0.	375.	1,250.
6 Voucher amounts					

Part V Filing Status and Residency Change for 2015

1 Choose 2015 filing status:

- [ ] Single
- [X] Married filing jointly
- [ ] Married filing separately
- [ ] Head of Household
- [ ] Qualifying widow(er)

2 Check if you are a resident filer in 2014 and expect to be a nonresident in 2015 or vice versa . . . . [ ]

Part VI Changes to Income, Deductions, Credits and Withholding for 2015

2014 income and deductions are shown in the '2014 Actual' column below.
****Caution:** For each line in the '2015 Est' column, enter the estimated 2015 amount **if different** from 2014. Otherwise, the '2014 Actual' amount will be used for that line. If zero, you **must** enter zero.

		2014 Actual	*2015 Est
A	Federal adjusted gross income	90,643.	
B	**Residents:**		
	Enter California adjusted gross income	90,893.	
C	**Nonresidents/Part-year residents:**		
1	AGI from all sources (after all California adjustments)		
2	AGI from California sources		
D	**Itemized Deductions:**		
	Use itemized deductions for 2015 [ ] Yes [X] No		
1	Total itemized deductions (before phaseout)		
2	Total itemized deductions (after phaseout)		
3	Medical, investment interest, casualty and gambling losses, included in D1 (after all California adjustments)		
E	Number of personal, blind and senior exemptions	2	
F	Number of dependent exemptions		
G	**Credits:**		
1	Credits for joint custody head of household, dependent parent and senior head of household		
2	Child and dependent care expenses		
H	Other credits (such as renter's credit and other state tax credit)		
I	Tax on accumulation distribution of trusts from FTB 5870A		
J	Interest on deferred tax from installment obligations under IRC Section 453 or 453A		
K	Alternative minimum tax		
L	California income tax withheld	1,980.	

Part VII 2015 Estimated Taxable Income and Tax

1	**Residents:** Enter your estimated 2015 California AGI. **Nonresidents and part-year residents:** Enter your estimated 2015 total AGI from all sources			1	90,893.
2 a	If you plan to itemize deductions, enter the estimated total of your itemized deductions	2 a			
b	If you do not plan to itemize deductions, enter the standard deduction for your filing status: $3,992 single or married filing separately; $7,984 married filing jointly, head of household, or qualifying widow(er)	b	7,984.		
c	Enter the amount from line 2a or line 2b, whichever applies			2 c	7,984.
3	Subtract line 2c from line 1			3	82,909.

4	Tax. Figure your tax on the amount on line 3 using 2014 tax table for Forms 540 or Long Form 540NR. Also include any tax from Form 3800, Tax Computation for Children with Investment Income; or Form 3803, Parents' Election to Report Child's Interest and Dividends	4	2,972.
5	**Residents:** Skip to line 6a. **Nonresidents and part-year residents:**		
a	Enter your estimated California taxable income from Schedule CA (540NR), Part V, line 49	5 a	
b	Compute the CA Tax Rate: Tax on total taxable income from line 4 / Total taxable income from line 3 =	b	
c	Multiply the amount on line 5a by the CA Tax Rate on line 5b	c	
6 a	**Residents:** Enter the exemption credit amount from the 2014 instructions for Form 540 or Form 540A	6 a	216.
b	**Nonresidents or part-year residents:** Enter the CA credit proration percentage. Divide line 5a by line 3. If more than 1 enter 1.0000	b	
7	**Nonresidents:** CA prorated exemption credits. Multiply the total exemption credit amount by line 6b	7	
8	**Residents:** Subtract line 6a from line 4. Nonresidents or part-year residents subtract line 7 from line 5c	8	2,756.
9	Tax on accumulation distribution of trusts	9	
10	Add line 8 and line 9	10	2,756.
11	Credits for joint custody head of household, dependent parent, senior head of household and child and dependent care expenses. **Nonresidents or part-year residents:** For the child and dependent care expenses credit, use the amount from your 2014 Long Form 540NR, line 50. For the other credits listed on line 11, multiply the total 2014 credit amount by the ratio on line 6b	11	
12	Subtract line 11 from line 10	12	2,756.
13	Other credits (such as other state tax credit). See the 2014 instructions for Form 540 or Long Form 540NR	13	
14	Subtract line 13 from line 12	14	2,756.
15	Interest on deferred tax from installment obligations under IRC Sections 453 or 453A	15	
16	Alternative Minimum Tax	16	
17	Mental Health Services Tax	17	
18	2015 estimated tax. Add line 14 through line 17. Enter the result, but not less than zero	18	2,756.

Interest and Dividend Adjustments Worksheet

2014

Name as Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Interest Income Adjustments	(B) Subtractions	(C) Additions
1 Bonds or obligations of the United States or any of its territories*		
2 Loans made in an enterprise zone		
3 Interest on obligations of District of Columbia issued after December 27, 1973		
4 Additional interest on state, county, city, town or other local government bonds issued by or in a state other than California		
5 California interest adjustments from K-1's		
6 Interest earned from Health Savings Account		
7 Interest from Ottoman Turkish Empire Settlement Payments		
8 Other interest income subtraction		
9 Tax exempt interest from other states or that do not meet 50% rule		
10 a Canadian RRSP undistributed interest income from Form 8891		
b RRSP total interest income for the year		
11 Interest from Build America Bond		
12 Other adjustments (itemize):		
a		
b		
c		
d		
Total adjustments from taxable interest income. Enter here and on Schedule CA (540/540NR), line 8		

Dividend Income Adjustments	(B) Subtractions	(C) Additions
13 Controlled foreign corporation dividends		
14 Regulated investment company (RIC) capital gains		
15 Distributions of pre-1987 earnings from S Corporations		
16 U.S. obligations dividends adjustment		
17 California dividend adjustments from K-1's		
18 a Canadian RRSP undistributed dividend income from Form 8891		
b RRSP total interest dividend for the year		
19 Other adjustments (itemize):		
a		
b		
c		
d		
Total adjustments from taxable dividend income. Enter here and on Schedule CA (540/540NR), line 9		

* Do not make adjustments in either column B or column C for the amount of interest you earned on Federal National Mortgage Association (Fannie Mae) Bonds, Government National Mortgage Association (Ginnie Mae) Bonds, and Federal Home Loan Mortgage Corporations (FHLMC) securities. California law is the same as federal law for these types of interest income.

Schedule CA
Line 21

California Other Income Statement

► Attach to return (after all other FTB forms)

2014

Name as Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

		(B) Subtractions	(C) Additions
1	Reward from a crime hotline		
2	Federal foreign earned income or housing exclusion, from Form 2555		
3	Beverage container recycling income		
4	Rebates or vouchers from a local water agency, energy agency or energy supplier		
5	Financial incentive for turf removal		
6	Original issue discount (OID) for debt instruments issued in 1985 and 1986		
7	Foreign income of nonresident aliens		
8	Cost-share payments received by forest landowners		
9	Compensation for false imprisonment		
10	Coverdell (ESA) Distributions		
11	HSA Distributions		
12	Distributions rolled over from MSA to HSA account (Form 3805P)		
13	Grants paid to low-income individuals		
14	California National Guard Surviving Spouse & Children Relief Act of 2004		
15	Ottoman Turkish Empire Settlement Payments		
16	Federal form 8814/California form 3803 adjustment		
17	Other income, from Schedule(s) K-1		
18	Canceled debt income		
19 a	Canadian RRSP undistributed other income from Form 8891		
b	RRSP total other income for the year		
20	Other taxable income:		
a			
b			
c			
d			
e			
f			
g			
21	**Total**. Add lines 1 through 20. Enter here and on Schedule CA or Schedule CA(NR), line 21f		

California Asset Entry Worksheet 2014

QuickZoom to another copy of Asset Entry Worksheet . . . . ________

Name as Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Activity: Sch A Misc Deductions

Asset Information

1	Description of asset	HP PAVILION XT963	Example: Laser printer
2	Date placed in service	05/01/2004	Example: 06/15/2014
3	Enter the total cost when asset was acquired	512.	Include land for asset type I or J
4	Type of asset	A - Computer	
5	Percentage of business use	100.00 %	Range: 1.00 to 100.00 If blank, 100.00% is used
6	Enter the amount of Sec 179 expense elected		Applicable for asset type A-G, P, Q. Subject to limitation. See Tax Help.
7	Total amount of land included in the cost		Applicable for asset type I or J
8	Prior depreciation	512.	If blank, prior depreciation from Asset Life History is used. Required if asset was sold.
9	**Depreciation deduction** ►	0.	
10	AMT prior depreciation	512.	If blank, prior depreciation from Asset Life History is used. Required if asset was sold.
11	AMT depreciation deduction	0.	
12	AMT adjustment/preference	0.	See Tax Help for computation

13 **QuickZoom** to Asset Life History . . . . ►

14 If a computer or peripheral equipment (asset type A), was asset used exclusively at your regular business establishment? . . . . ☐ Yes ☒ No

15 If video, photo, or phono equipment (asset type B), was asset used exclusively at your regular business establishment, or in connection with your principal trade or business? . . . . ☐ Yes ☐ No

16 If rental appliances, carpeting, or furniture (asset type F), have you amended a prior year tax return to change the recovery period to 5 years? . . . . ☐ Yes ☐ No

17 Enter the IRC section under which you amortize the cost of intangibles (asset type L) . . . . ________

HP PAVILION XT963

Dispositions – Complete this part only if you sold or otherwise disposed of this asset in 2014

18		Date sold, given away, or abandoned in 2014		Example: 12/01/2014
19		Date acquired, if different from line 2		If converted from personal use
20		Asset sales price		Enter business portion only
21		Asset expense of sale		Enter business portion only
22		Property type		
23		Land sales price		Enter business portion only
24		Land expense of sale		Enter business portion only
25		Section 179 deduction allowed		
26		If Section 1250:		
	a	Additional depreciation after 12/31/76		
	b	Applicable percentage	%	
	c	Additional depreciation after 12/31/70 and before 1/1/77		
27	a	Double click to link sale to Form 3805E ►		
	b	Double click to link sale to Home Sale Wks ►		
28		Basis for gain or loss, if different from line 3		Enter 100% of basis
29		Basis for AMT gain or loss, if diff from line 50		Enter 100% of basis
30		Gain or loss		
31		AMT gain or loss		
32		Part of Schedule D-1 that gain or loss carries to		
33		Land gain or loss (if separate)		Only applies if line 23 is entered
34		Part of Schedule D-1 that land gain or loss carries to (if separate)		
35		Check to compute personal residence depreciation after May 6, 1997	☐	
		Regular tax after 5/6/97		AMT after 5/6/97

Detail Asset Information – This section is calculated for most assets from the data above.
Use Find Next Error feature to check for any required entries.

		Yes	No	
36	Listed property?	X		See Tax Help
37	Subject to automobile limitations?		X	
38	Truck or van?		X	
39	Electric passenger vehicle?		X	
40	Heavy SUV?		X	
41	Eligible Section 179 property?			Applies to current year assets only.
42	Use IRS tables for MACRS property?		X	

Regular Depreciation

43	Depreciation Type	MACRS	
44	Asset class	5	
45	Depreciation Method	ALT	
46	MACRS convention	HY	
47	**QuickZoom** to set 2014 convention ►		
48	Recovery period	5.0	
49	Year of depreciation	11	
50	Depreciable basis	512.	See Tax Help for computation

Alternative Minimum Tax Depreciation

51	AMT basis, if different from line 3	
52	If placed in service before 1987, is asset	
53	AMT depreciation method	SL
54	AMT recovery period	5.0
55	AMT depreciable basis	512.

HP PAVILION XT963

MACRS Property Involved in a Like-kind Exchange or Involuntary Conversion

56 Elect OUT of regs under Sec 1.168(i)-6T(i) . . . . ☐ Yes ☐ No ☒ N/A

57 Asset ID (Enter same ID on all related assets) . . . . ______

58 If this asset represents entire basis of replacement property, enter excess basis . . . . ______

59 If this asset represents exchanged basis of replacement property, enter:

a Date placed in service of relinquished property . . . . ______

b Date of disposition of relinquished property . . . . ______

c MACRS convention for relinquished property . . . . ______

d Depreciation claimed on relinquished property in year of disposition . . . . ______

e AMT depreciation claimed on relinquished property in year of disposition . . . . ______

California Asset Life History 2014

Yearly Allowable Depreciation

Name as Shown on Return: Kristian D & Deborah C Secor

Social Security Number: 041-80-2377

Description: HP PAVILION XT963 Depreciation type: MACRS Asset class: 5

Cost/ Basis: 512. Depreciable Basis: 512. Method: ALT Life: 5.00

AMT Cost/ Basis: 512. AMT Depreciable Basis: 512. AMT Method: ALT AMT Life: 5.00

	Tax Year	Prior Depreciation	Deduction for the Year	AMT Prior Depreciation	AMT Deduction for the Year
1	2004	0.	51.	0.	51.
2	2005	51.	102.	51.	102.
3	2006	153.	103.	153.	103.
4	2007	256.	102.	256.	102.
5	2008	358.	103.	358.	103.
6	2009	461.	51.	461.	51.
7					
8					
9					
10					
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Form 3885A

Depreciation and Amortization Report

Tax Year 2014

► Keep for your records

2014

Kristian D & Deborah C Secor

Sch A - Misc Deductions

041-80-2377

Asset Description	*Code	Date In Service	Cost (Net of Land)	Land	Bus Use %	Section 179	Special Depreciation Allowance	Depreciable Basis	Life	Method/ Convention	Prior Depreciation	Current Depreciation
DEPRECIATION												
HP PAVILION XT963	L	05/01/04	512		100.00			512	5.0	ALT/HY	512	0
SUBTOTAL PRIOR YEAR			512	0		0		512			512	0
TOTALS			512	0		0		512			512	0

* Code: S = Sold, A = Auto, L = Listed, H = Home Office

Form 3885A

Alternative Minimum Tax Depreciation Report

2014

Tax Year 2014
► Keep for your records

Kristian D & Deborah C Secor
Sch A - Misc Deductions

041-80-2377

Asset Description	*Code	Date In Service	Cost (Net of Land)	Land	Bus Use %	Section 179	Special Depreciation Allowance	Depreciable Basis	Life	Method/ Convention	Prior Depreciation	Current Depreciation	Adjustments Preferences
DEPRECIATION													
HP PAVILION XT963	L	05/01/04	512		100.00			512	5.0	SL/HY	512	0	0.
SUBTOTAL PRIOR YEAR			512	0		0		512			512	0	0.
TOTALS			512	0		0		512			512	0	0.

* Code: S = Sold, A = Auto, L = Listed, H = Home Office

California Asset Entry Worksheet 2014

QuickZoom to another copy of Asset Entry Worksheet . . . . ________

Name as Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Activity: Sch A Misc Deductions

Asset Information

1	Description of asset	HP PAVILION XT963	Example: Laser printer
2	Date placed in service	05/01/2004	Example: 06/15/2014
3	Enter the total cost when asset was acquired	512.	Include land for asset type I or J
4	Type of asset	A - Computer	
5	Percentage of business use	100.00 %	Range: 1.00 to 100.00 If blank, 100.00% is used
6	Enter the amount of Sec 179 expense elected		Applicable for asset type A-G, P, Q. Subject to limitation. See Tax Help.
7	Total amount of land included in the cost		Applicable for asset type I or J
8	Prior depreciation	512.	If blank, prior depreciation from Asset Life History is used. Required if asset was sold.
9	**Depreciation deduction** ►	0.	
10	AMT prior depreciation	512.	If blank, prior depreciation from Asset Life History is used. Required if asset was sold.
11	AMT depreciation deduction	0.	
12	AMT adjustment/preference	0.	See Tax Help for computation

13 **QuickZoom** to Asset Life History . . . . ►

14 If a computer or peripheral equipment (asset type A), was asset used exclusively at your regular business establishment? . . . . [ ] Yes [X] No

15 If video, photo, or phono equipment (asset type B), was asset used exclusively at your regular business establishment, or in connection with your principal trade or business? . . . . [ ] Yes [ ] No

16 If rental appliances, carpeting, or furniture (asset type F), have you amended a prior year tax return to change the recovery period to 5 years? . . . . [ ] Yes [ ] No

17 Enter the IRC section under which you amortize the cost of intangibles (asset type L) . . . . ________

HP PAVILION XT963

Dispositions – Complete this part only if you sold or otherwise disposed of this asset in 2014

18	Date sold, given away, or abandoned in 2014		Example: 12/01/2014
19	Date acquired, if different from line 2		If converted from personal use
20	Asset sales price		Enter business portion only
21	Asset expense of sale		Enter business portion only
22	Property type		
23	Land sales price		Enter business portion only
24	Land expense of sale		Enter business portion only
25	Section 179 deduction allowed		
26	If Section 1250:		
a	Additional depreciation after 12/31/76		
b	Applicable percentage	%	
c	Additional depreciation after 12/31/70 and before 1/1/77		
27 a	Double click to link sale to Form 3805E ►		
b	Double click to link sale to Home Sale Wks ►		
28	Basis for gain or loss, if different from line 3		Enter 100% of basis
29	Basis for AMT gain or loss, if diff from line 50		Enter 100% of basis
30	Gain or loss		
31	AMT gain or loss		
32	Part of Schedule D-1 that gain or loss carries to		
33	Land gain or loss (if separate)		Only applies if line 23 is entered
34	Part of Schedule D-1 that land gain or loss carries to (if separate)		
35	Check to compute personal residence depreciation after May 6, 1997	☐	
	Regular tax after 5/6/97	AMT after 5/6/97	

Detail Asset Information – This section is calculated for most assets from the data above.
Use Find Next Error feature to check for any required entries.

		Yes	No	
36	Listed property?	X		See Tax Help
37	Subject to automobile limitations?		X	
38	Truck or van?		X	
39	Electric passenger vehicle?		X	
40	Heavy SUV?		X	
41	Eligible Section 179 property?			Applies to current year assets only.
42	Use IRS tables for MACRS property?		X	

Regular Depreciation

43	Depreciation Type	MACRS	
44	Asset class	5	
45	Depreciation Method	ALT	
46	MACRS convention	HY	
47	**QuickZoom** to set 2014 convention ►		
48	Recovery period	5.0	
49	Year of depreciation	11	
50	Depreciable basis	512.	See Tax Help for computation

Alternative Minimum Tax Depreciation

51	AMT basis, if different from line 3	
52	If placed in service before 1987, is asset	
53	AMT depreciation method	SL
54	AMT recovery period	5.0
55	AMT depreciable basis	512.

HP PAVILION XT963

MACRS Property Involved in a Like-kind Exchange or Involuntary Conversion

56 Elect OUT of regs under Sec 1.168(i)-6T(i) . . . . ☐ Yes ☐ No ☒ N/A

57 Asset ID (Enter same ID on all related assets) . . . . ______

58 If this asset represents entire basis of replacement property, enter excess basis . . . . ______

59 If this asset represents exchanged basis of replacement property, enter:

a Date placed in service of relinquished property . . . . ______

b Date of disposition of relinquished property . . . . ______

c MACRS convention for relinquished property . . . . ______

d Depreciation claimed on relinquished property in year of disposition . . . . ______

e AMT depreciation claimed on relinquished property in year of disposition . . . . ______

California Asset Life History 2014

Yearly Allowable Depreciation

Name as Shown on Return: Kristian D & Deborah C Secor

Social Security Number: 041-80-2377

Description: HP PAVILION XT963 Depreciation type: MACRS Asset class: 5

Cost/ Basis: 512. Depreciable Basis: 512. Method: ALT Life: 5.00

AMT Cost/ Basis: 512. AMT Depreciable Basis: 512. AMT Method: ALT AMT Life: 5.00

	Tax Year	Prior Depreciation	Deduction for the Year	AMT Prior Depreciation	AMT Deduction for the Year
1	2004	0.	51.	0.	51.
2	2005	51.	102.	51.	102.
3	2006	153.	103.	153.	103.
4	2007	256.	102.	256.	102.
5	2008	358.	103.	358.	103.
6	2009	461.	51.	461.	51.
7					
8					
9					
10					
11					
12					
13					
14					
15					
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Form 3885A

Depreciation and Amortization Report

Tax Year 2014

► Keep for your records

2014

Kristian D & Deborah C Secor

Sch A - Misc Deductions

041-80-2377

Asset Description	*Code	Date In Service	Cost (Net of Land)	Land	Bus Use %	Section 179	Special Depreciation Allowance	Depreciable Basis	Life	Method/ Convention	Prior Depreciation	Current Depreciation
DEPRECIATION												
HP PAVILION XT963	L	05/01/04	512		100.00			512	5.0	ALT/HY	512	0
SUBTOTAL PRIOR YEAR			512	0		0		512			512	0
TOTALS			512	0		0		512			512	0

* Code: S = Sold, A = Auto, L = Listed, H = Home Office

Form 3885A

Alternative Minimum Tax Depreciation Report

2014

Tax Year 2014
► Keep for your records

Kristian D & Deborah C Secor
Sch A - Misc Deductions

041-80-2377

Asset Description	*Code	Date In Service	Cost (Net of Land)	Land	Bus Use %	Section 179	Special Depreciation Allowance	Depreciable Basis	Life	Method/ Convention	Prior Depreciation	Current Depreciation	Adjustments Preferences
DEPRECIATION													
HP PAVILION XT963	L	05/01/04	512		100.00			512	5.0	SL/HY	512	0	0.
SUBTOTAL PRIOR YEAR			512	0		0		512			512	0	0.
TOTALS			512	0		0		512			512	0	0.

* Code: S = Sold, A = Auto, L = Listed, H = Home Office

Tax Payments Worksheet 2014

► Keep for your records

Name	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Tax Payments for the Current Year

		State	
		Date	Payment
1	First Payment		
2	Second Payment		
3	Third Payment		
4	Fourth Payment		
	Additional Payments		
5	Payment		
	Payment		
	Payment		
	Payment		
	Payment		

6	Overpayment from previous year applied to current year	6	
7	Amount paid with current year extension	7	
8	**Total tax payments**	8	

Income Taxes Withheld for the Current Year

9	State withholding on Forms W-2	9	1,580.
10	State withholding on Forms W-2G	10	
11	State withholding on Forms 1099-R	11	400.
12 a	State withholding on Forms 1099-MISC	12 a	
b	State withholding on Forms 1099-G	b	
13	Other state tax withholding	13	
14	**Total income tax withheld**	14	1,980.
15	Date return will be filed and balance paid	15	10/15/2015

OTHV0301.SCR 01/08/14

Other Taxes and Credit Recaptures Worksheet 2014

► Keep for your records

Name as Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Part I — For Form 540, line 34 or 540NR, line 41

1	FTB 5870A (Tax on accumulation distribution of trusts)	1	
2	Schedule G-1 (Tax on lump-sum distributions)	2	
3	Total additional tax	3	

Part II — For Form 540, line 63 or 540NR, line 73

1	FTB 3540 Employer Childcare Program/Farm Worker Housing	1	
2	FTB 3805P (Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts)	2	473.
3	FTB 3805Z (Enterprise Zone Deduction and Credit Summary)	3	
4	FTB 3807 (Local Agency Military Base Recovery Area Deduction and Credit Summary)	4	
5	FTB 3808 (Manufacturing Enhancement Area Credit Summary)	5	
6	FTB 3809 (Targeted Tax Area Deduction and Credit Summary)	6	
7	IRC Section 197 tax	7	
8	IRC Section 409A, tax on nonqualified deferred compensation plan	8	
	☐ IRC Section 453 interest		
	☐ IRC Section 453A interest		
9	Interest on deferred tax from installment obligations	9	
10	Other taxes/recaptures: Description	10	
11	Total other taxes and credits recaptures	11	473.

California Carryover Worksheet 2014

Use this worksheet to enter information from your 2013 tax return
which will be used on your 2014 tax return

► Keep for your records

Name as Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

2013 Tax and Income Information

1 Filing status:
- ☐ Single
- ☐ Married Filing Joint
- ☐ Married Filing Separate
- ☐ Head of Household
- ☐ Qualifying Widow(er)

2	Tax liability (Form 540, lines 48, 61 and 62; Form 540 2EZ, line 21; or Form 540NR, lines 63, 71 and 72)	2	2,951.
3	Tax on lump-sum distributions (Schedule G-1)	3	
4	California income tax withheld (Form 540, lines 71 and 73; Form 540 2EZ, line 22 or Form 540NR, lines 81 and 83)	4	2,289.
5	California withholding from W-2's	5	2,289.
6	Excess California SDI withheld (Form 540, line 74; or Form 540NR, line 84)	6	
7	California adjusted gross income (Form 540, line 17; Form 540 2EZ, line 16; or Form 540NR, line 32)	7	92,096.
8	Refund (Form 540, line 115; Form 540 2EZ, line 28; or Form 540NR, line 125)	8	
9	Balance Due (Form 540, line 114; Form 540 2EZ, line 27; or Form 540NR, line 124)	9	662.

Loss Carryovers (Non-passive)

			Regular Tax	AMT
10 a	Capital loss carryover (full year residents)	10 a		
b	Capital loss carryover (nonresidents)	b		
11	Schedule D-1 - Nonrecaptured net section 1231 losses from:			
a	2013	11 a		
b	2012	b		
c	2011	c		
d	2010	d		
e	2009	e		

Other Carryovers

12	Disallowed investment interest expense carryforward (Form 3526, line 7)	12	
13	Disallowed alternative minimum tax investment interest expense carryforward (Form 3526-AMT, line 7)	13	
14	Net operating loss carryforward from Form 3805V	14	
15	Disaster loss carryforward from Form 3805V	15	

Form 3510 (Credit for Prior Year Alternative Minimum Tax)

16	**Form 3510 information - 2013 Resident filers**		
a	Schedule P, Part I, line 15 through line 18	**16 a**	
b	Schedule P, Part I, line 1 through line 7, 13b, 13i, and any other exclusions on a line other than those listed	**b**	
c	Schedule P, Part II, line 25	**c**	
d	Schedule P, Part II, line 26	**d**	
e	Schedule P, Part III, Section C, lines 24 and 25, column b	**e**	
17	**Form 3510 information - 2013 Nonresident or Part-year residents**		
a	Schedule P(NR), Part I, line 15 through line 18	**17 a**	
b	Schedule P(NR), Part I, line 1 through line 7, 13b, 13i and any other exclusions on a line other than those listed	**b**	
c	Schedule P(NR), Part II, line 35	**c**	
d	Schedule P(NR), Part II, line 28	**d**	
e	Schedule P(NR), Part II, line 29a and 29h	**e**	
f	Schedule P(NR), Part II, line 44	**f**	
g	Schedule P(NR), Part II, line 45	**g**	
h	Schedule P(NR), Part III, Section C, lines 24 and 25, column b	**h**	

Schedule P/P(NR)
Line 17

AMT Exclusion Worksheet

► Keep for your records

2014

Name as Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

		(A) Gross Receipts Less Returns and Allowances	(B) AMT Exclusion
1	Schedule C	2,500.	2,500.
2	Schedule D		
3	Schedule D-1		
4	Schedule E		
5	Schedule F		
6	Schedule K-1 (Partnerships)		
7	Schedule K-1 (S Corporations)		
8	Form 3805E		
9	Form 4684		
10	Form 4835		
11	Form 8824		
12	One-half self-employment tax and Keogh/SEP deduction		-177.
13	Other		
14	Total	2,500.	2,323.

Credits Worksheet

2014

► Keep for your records

Name	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Code	Current Credits	Carryover Amount	Available Credit
233	California Competes		
223	Motion Picture and Television Production, FTB 3541		
197	Child Adoption		
232	Child and Dependent Care Expenses Credit, FTB 3506		
235	College Access		
209	Community Development Financial Institutions Investment		
173	Dependent Parent		
205	Disabled Access for Eligible Small Businesses, FTB 3548		
204	Donated Agricultural Products Transportation, FTB 3547		
224	Donated Fresh Fruits or Vegetables Credit, FTB 3811		
203	Enhanced Oil Recovery, FTB 3546		
176	Enterprise Zone Hiring and Sales or Use Tax, FTB 3805Z		
218	Environmental Tax, FTB 3511		
170	Joint Custody Head of Household		
198	Local Agency Military Base Recovery Area Hiring, FTB 3807		
172	Low-Income Housing, FTB 3521		
211	Manufacturing Enhancement Area Hiring, FTB 3808		
213	Natural Heritage Preservation, FTB 3503		
234	New Employment, FTB 3554		
None	Nonrefundable Renter's Credit		
187	Other State Tax, Schedule S		
188	Prior Year Alternative Minimum Tax, FTB 3510		
162	Prison Inmate Labor, FTB 3507		
183	Research, FTB 3523		
163	Senior Head of Household		
210	Targeted Tax Area Hiring, FTB 3809		
	Repealed Credits with Carryover Provision — FTB 3540		
175	Agricultural Products		
196	Commercial Solar Electric System		
181	Commercial Solar Energy		
194	Employee Ridesharing		
190	Employer Childcare Contribution		
189	Employer Childcare Program		
191	Employer Ridesharing (Large Employer)		
192	Employer Ridesharing (Small Employer)		
193	Employer Ridesharing (Public Transit Passes)		
182	Energy Conservation		
207	Farmworker Housing		
215	Joint Strike Fighter Wages		
216	Joint Strike Fighter Property Costs		
198	Local Agency Military Base Recovery Area Sales or Use Tax		
159	Los Angeles Revitalization Zone (LARZ) Hiring & Sales or Use Tax		
160	Low-Emission Vehicles		
199	Manufacturers' Investment (MIC)		
220	New Jobs		
185	Orphan Drug		
184	Political Contributions		
174	Recycling Equipment		
186	Residential Rental and Farm Sales		

206	Rice Straw		
171	Ridesharing		
200	Salmon and Steelhead Trout Habitat Restoration		
180	Solar Energy		
179	Solar Pump		
217	Solar or Wind Energy System		
210	Targeted Tax Area Sales or Use Tax		
178	Water Conservation		
161	Young Infant		

California
Profit or Loss from Business Worksheet

Schedule C **2014**

► Keep for your records

Name of Proprietor	Social Security Number
Kristian D Secor	041-80-2377

A Principal business or profession, including product or service:
Service: Programming

B Principal business code . . . ► 999999

C Business name. If no separate business name, leave blank.

D	If this business was operated by spouse, check this box	
E	If this business was operated jointly by taxpayer and spouse, check this box	
F	Check this box if you completely disposed of this business during 2014	
G	Did you 'materially participate' in the operation of this business during 2014? Yes [X] No	
H	Check this box if all investment is at risk	X
I	Check this box if some of your investment is **not** at risk	
J	Single member limited liability company	
K	Federal profit (loss) before passive loss limitation, if any	2,500.
L	If this activity is a passive activity, enter the current year net income or the current year net loss recorded on the federal Passive Activities Worksheet 1 **or** Passive Activities Worksheet 3, column A or column B, whichever is applicable	
M	Gross receipts less returns and allowances	2,500.

1	Federal tentative profit (loss)			**1**	2,500.
2	Depreciation:				
a	Federal	**2 a**			
b	California	**b**			
c	Federal/California adjustment			**2 c**	
3	Amortization:				
a	Federal	**3 a**			
b	California	**b**			
c	Federal/California adjustment			**3 c**	
4	Car and truck expenses:				
a	Federal	**4 a**			
b	California	**b**			
c	Federal/California adjustment			**4 c**	
5	Other federal/California adjustments:				
a	Reduction in federal wages due to work credits			**5 a**	
b	Reduction in federal qualified pension plan startup costs due to Form 8881 credit			**b**	
c	Reduction in federal employee benefits due to health insurance credit			**c**	
d	At-risk suspended loss carryover (Section 465(d))			**d**	
e				**e**	
f				**f**	
g				**g**	
h				**h**	
i				**i**	
6	California tentative profit (loss). Add lines 1, 2c, 3c, 4c and 5a through 5g			**6**	2,500.
7	Expenses for business use of your home			**7**	
8	At-risk adjustment			**8**	
9	Prior year suspended loss			**9**	
10	Current year unallowed passive loss			**10**	
11	Net California profit or (loss) allowed. Line 6 minus line 7, plus lines, 8 - 10			**11**	2,500.
12	Net federal profit or (loss) allowed			**12**	2,500.
13	Federal/California adjustment. Subtract line 12 from line 11			**13**	0.

Form 6198 **California At-Risk Limitations Worksheet** **2014**

► Keep for your records

Name as Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Description of Activity
Sch C Service: Programming

Part I – Current Year Profit (Loss) from the Activity, Including Prior Year Nondeductible Amounts

1	Ordinary income (loss) from the activity	1	2,500.
2	Gain (loss) from the sale or other disposition of assets used in the activity (or your interest in the activity) that you initially will be reporting on:		
a	Schedule D	2 a	
b	Schedule D-1	b	
c	Other form or schedule	c	
3	Other income or gains from the activity from Schedule K-1 of Form 565 or Form 100S, that were not included on above lines 1 through 2c	3	
4	Other deductions or losses from the activity, including investment interest expense allowed from Form 3526, that were not used in figuring amounts on lines 1 through 3	4	
5	Current year profit (loss) from the activity. Combine lines 1 through 4	5	2,500.

Part IV – Deductible Loss

20	Amount at risk from federal Form 6198, using California amounts, line 10b or 19b, whichever is larger. Do not enter less than zero	20	
21	**Deductible loss.** If line 20 is zero, enter -0-. You do not have a deductible loss this year. Otherwise, enter the **smaller** of the line 5 loss (treated as a positive number) or line 20. See the instructions for how to report any deductible loss and any carryover	21	

	Disallowed Losses Summary	Total Loss	Disallowed Loss	Allowed Loss
A	Line 1, ordinary loss			
B	Line 2a, Schedule D loss			
C	Line 2b, Schedule D-1 loss			
D	Line 2c, other loss			
E	Line 3, other loss from K-1			
F	Line 4, other deductions or losses			
G	Total			
H	Income			
I	Deductible loss from line 21			
J	Disallowed percentage			

Form 3885A **California Section 179 Worksheet** **2014**

► Keep for your records

Name as Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Business or Activity to Which this Form Relates
Sch C Service: Programming

1	Maximum dollar limitation for California	1	$25,000.
2	Total cost of section 179 property placed in service	2	
3	Threshold cost of section 179 property before reduction in limitation	3	$200,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. (If married filing separately, see instructions).	5	

6 Business or Activity: Sch C Service: Programming

(a) Description of Property	(b) Cost	(c) Elected Cost

7	Listed property (elected Section 179 cost)	7			
8	Total elected cost of section 179 property. Add column (c), line 6 and line 7			8	
9	Tentative deduction. Enter the smaller of line 5 or line 8			9	
10	Carryover of disallowed deduction from 2013			10	
11	Enter the smaller of business income (not less than zero) or line 5			11	
12	Section 179 expense deduction for California. Add lines 9 and 10, but do not enter more than line 11. Also enter the result on FTB 3885A, line 2.			12	
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10. Subtract line 12 from the result	13			

California Asset Entry Worksheet 2014

QuickZoom to another copy of Asset Entry Worksheet . . . . ______

Name as Shown on Return: Kristian D & Deborah C Secor

Social Security Number: 041-80-2377

Activity: Sch C Service: Programming

Asset Information
- **For vehicles, use the Car and Truck Expenses Worksheet**
- **For home office assets, use the Form 8829 Asset Entry Worksheet**

1	Description of asset	______	Example: Laser printer
2	Date placed in service	______	Example: 06/15/2014
3	Enter the total cost when asset was acquired . .	______	Include land for asset type I or J
4	Type of asset	______	
5	Percentage of business use	______ %	Range: 1.00 to 100.00 If blank, 100.00% is used
6	Enter the amount of Sec 179 expense elected .	______	Applicable for asset type A-G, P, Q. Subject to limitation. See Tax Help.
7	Total amount of land included in the cost	______	Applicable for asset type I or J
8	Prior depreciation	______	If blank, prior depreciation from Asset Life History is used. Required if asset was sold.
9	**Depreciation deduction** . . . . ►	______	
10	AMT prior depreciation	______	If blank, prior depreciation from Asset Life History is used. Required if asset was sold.
11	AMT depreciation deduction	______	
12	AMT adjustment/preference	______	See Tax Help for computation

13 **QuickZoom** to Asset Life History . . . . ►

14 If a computer or peripheral equipment (asset type A), was asset used exclusively at your regular business establishment? . . . . ☐ Yes ☐ No

15 If video, photo, or phono equipment (asset type B), was asset used exclusively at your regular business establishment, or in connection with your principal trade or business? . . . . ☐ Yes ☐ No

16 If rental appliances, carpeting, or furniture (asset type F), have you amended a prior year tax return to change the recovery period to 5 years? . . . . ☐ Yes ☐ No

17 Enter the IRC section under which you amortize the cost of intangibles (asset type L) . . . . ______

Dispositions — Complete this part only if you sold or otherwise disposed of this asset in 2014

18	Date sold, given away, or abandoned in 2014		Example: 12/01/2014
19	Date acquired, if different from line 2		If converted from personal use
20	Asset sales price		Enter business portion only
21	Asset expense of sale		Enter business portion only
22	Property type		
23	Land sales price		Enter business portion only
24	Land expense of sale		Enter business portion only
25	Section 179 deduction allowed		
26	If Section 1250:		
a	Additional depreciation after 12/31/76		
b	Applicable percentage	%	
c	Additional depreciation after 12/31/70 and before 1/1/77		
27 a	Double click to link sale to Form 3805E ►		
b	Double click to link sale to Home Sale Wks ►		
28	Basis for gain or loss, if different from line 3		Enter 100% of basis
29	Basis for AMT gain or loss, if diff from line 50		Enter 100% of basis
30	Gain or loss		
31	AMT gain or loss		
32	Part of Schedule D-1 that gain or loss carries to		
33	Land gain or loss (if separate)		Only applies if line 23 is entered
34	Part of Schedule D-1 that land gain or loss carries to (if separate)		
35	Check to compute personal residence depreciation after May 6, 1997	☐	
	Regular tax after 5/6/97		AMT after 5/6/97

If claiming a **Home Office** deduction for this business, was the asset used in your home office? X N/A ☐ Home Office 1 ☐ Home Office 2

Detail Asset Information — This section is calculated for most assets from the data above.
Use Find Next Error feature to check for any required entries.

36	Listed property?	☐ Yes	☐ No	See Tax Help
37	Subject to automobile limitations?	☐ Yes	☐ No	
38	Truck or van?	☐ Yes	☐ No	
39	Electric passenger vehicle?	☐ Yes	☐ No	
40	Heavy SUV?	☐ Yes	☐ No	
41	Eligible Section 179 property?	☐ Yes	☐ No	Applies to current year assets only.
42	Use IRS tables for MACRS property?	☐ Yes	☐ No	

Regular Depreciation

43	Depreciation Type		
44	Asset class		
45	Depreciation Method		
46	MACRS convention		
47	**QuickZoom** to set 2014 convention ►		
48	Recovery period		
49	Year of depreciation		
50	Depreciable basis		See Tax Help for computation

Alternative Minimum Tax Depreciation

51	AMT basis, if different from line 3	
52	If placed in service before 1987, is asset	
53	AMT depreciation method	
54	AMT recovery period	
55	AMT depreciable basis	

MACRS Property Involved in a Like-kind Exchange or Involuntary Conversion

56 Elect OUT of regs under Sec 1.168(i)-6T(i) . . . . ☐ Yes ☐ No ☐ N/A

57 Asset ID (Enter same ID on all related assets) . . . . ______

58 If this asset represents entire basis of replacement property, enter excess basis . . . . ______

59 If this asset represents exchanged basis of replacement property, enter:

a Date placed in service of relinquished property . . . . ______

b Date of disposition of relinquished property . . . . ______

c MACRS convention for relinquished property . . . . ______

d Depreciation claimed on relinquished property in year of disposition . . . . ______

e AMT depreciation claimed on relinquished property in year of disposition . . . . ______

California Asset Life History 2014

Yearly Allowable Depreciation

Name as Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Description: ______ Depreciation type: ______ Asset class: ______

Cost/ Basis: ______ Depreciable Basis: ______ Method: ______ Life: ______

AMT Cost/ Basis: ______ AMT Depreciable Basis: ______ AMT Method: ______ AMT Life: ______

	Tax Year	Prior Depreciation	Deduction for the Year	AMT Prior Depreciation	AMT Deduction for the Year
1					
2					
3					
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California Asset Entry Worksheet 2014

QuickZoom to another copy of Asset Entry Worksheet . . . . ______

Name as Shown on Return: Kristian D & Deborah C Secor

Social Security Number: 041-80-2377

Activity: Sch C   Service: Programming

Asset Information

- **For vehicles, use the Car and Truck Expenses Worksheet**
- **For home office assets, use the Form 8829 Asset Entry Worksheet**

1	Description of asset	______	Example: Laser printer
2	Date placed in service	______	Example: 06/15/2014
3	Enter the total cost when asset was acquired . .	______	Include land for asset type I or J
4	Type of asset	______	
5	Percentage of business use	______%	Range: 1.00 to 100.00 If blank, 100.00% is used
6	Enter the amount of Sec 179 expense elected .	______	Applicable for asset type A-G, P, Q. Subject to limitation. See Tax Help.
7	Total amount of land included in the cost	______	Applicable for asset type I or J
8	Prior depreciation	______	If blank, prior depreciation from Asset Life History is used. Required if asset was sold.
9	**Depreciation deduction** . . . . ►	______	
10	AMT prior depreciation	______	If blank, prior depreciation from Asset Life History is used. Required if asset was sold.
11	AMT depreciation deduction	______	
12	AMT adjustment/preference	______	See Tax Help for computation

13 **QuickZoom** to Asset Life History . . . . ►

14 If a computer or peripheral equipment (asset type A), was asset used exclusively at your regular business establishment? . . . . ☐ Yes ☐ No

15 If video, photo, or phono equipment (asset type B), was asset used exclusively at your regular business establishment, or in connection with your principal trade or business? . . . . ☐ Yes ☐ No

16 If rental appliances, carpeting, or furniture (asset type F), have you amended a prior year tax return to change the recovery period to 5 years? . . . . ☐ Yes ☐ No

17 Enter the IRC section under which you amortize the cost of intangibles (asset type L) . . . . ______

Dispositions – Complete this part only if you sold or otherwise disposed of this asset in 2014

18	Date sold, given away, or abandoned in 2014		Example: 12/01/2014
19	Date acquired, if different from line 2		If converted from personal use
20	Asset sales price		Enter business portion only
21	Asset expense of sale		Enter business portion only
22	Property type		
23	Land sales price		Enter business portion only
24	Land expense of sale		Enter business portion only
25	Section 179 deduction allowed		
26	If Section 1250:		
a	Additional depreciation after 12/31/76		
b	Applicable percentage	%	
c	Additional depreciation after 12/31/70 and before 1/1/77		
27 a	Double click to link sale to Form 3805E ►		
b	Double click to link sale to Home Sale Wks ►		
28	Basis for gain or loss, if different from line 3		Enter 100% of basis
29	Basis for AMT gain or loss, if diff from line 50		Enter 100% of basis
30	Gain or loss		
31	AMT gain or loss		
32	Part of Schedule D-1 that gain or loss carries to		
33	Land gain or loss (if separate)		Only applies if line 23 is entered
34	Part of Schedule D-1 that land gain or loss carries to (if separate)		
35	Check to compute personal residence depreciation after May 6, 1997	☐	
	Regular tax after 5/6/97		AMT after 5/6/97

If claiming a **Home Office** deduction for this business, was the asset used in your home office? ☒ N/A ☐ Home Office 1 ☐ Home Office 2

Detail Asset Information – This section is calculated for most assets from the data above.
Use Find Next Error feature to check for any required entries.

36	Listed property?	☐ Yes	☐ No	See Tax Help
37	Subject to automobile limitations?	☐ Yes	☐ No	
38	Truck or van?	☐ Yes	☐ No	
39	Electric passenger vehicle?	☐ Yes	☐ No	
40	Heavy SUV?	☐ Yes	☐ No	
41	Eligible Section 179 property?	☐ Yes	☐ No	Applies to current year assets only.
42	Use IRS tables for MACRS property?	☐ Yes	☐ No	

Regular Depreciation

43	Depreciation Type		
44	Asset class		
45	Depreciation Method		
46	MACRS convention		
47	**QuickZoom** to set 2014 convention ►		
48	Recovery period		
49	Year of depreciation		
50	Depreciable basis		See Tax Help for computation

Alternative Minimum Tax Depreciation

51	AMT basis, if different from line 3	
52	If placed in service before 1987, is asset	
53	AMT depreciation method	
54	AMT recovery period	
55	AMT depreciable basis	

MACRS Property Involved in a Like-kind Exchange or Involuntary Conversion

56 Elect OUT of regs under Sec 1.168(i)-6T(i) . . . . ☐ Yes ☐ No ☐ N/A

57 Asset ID (Enter same ID on all related assets) . . . . ______

58 If this asset represents entire basis of replacement property, enter excess basis . . . . ______

59 If this asset represents exchanged basis of replacement property, enter:

a Date placed in service of relinquished property . . . . ______

b Date of disposition of relinquished property . . . . ______

c MACRS convention for relinquished property . . . . ______

d Depreciation claimed on relinquished property in year of disposition . . . . ______

e AMT depreciation claimed on relinquished property in year of disposition . . . . ______

California Asset Life History

2014

Yearly Allowable Depreciation

Name as Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Description: ______ Depreciation type: ______ Asset class: ______

Cost/ Basis: ______ Depreciable Basis: ______ Method: ______ Life: ______

AMT Cost/ Basis: ______ AMT Depreciable Basis: ______ AMT Method: ______ AMT Life: ______

	Tax Year	Prior Depreciation	Deduction for the Year	AMT Prior Depreciation	AMT Deduction for the Year
1					
2					
3					
4					
5					
6					
7					
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14					
15					
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42					
43					

California Asset Entry Worksheet 2014

QuickZoom to another copy of Asset Entry Worksheet . . . . ________

Name as Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Activity: Sch C Service: Programming

Asset Information
- **For vehicles, use the Car and Truck Expenses Worksheet**
- **For home office assets, use the Form 8829 Asset Entry Worksheet**

1	Description of asset	________	Example: Laser printer
2	Date placed in service	________	Example: 06/15/2014
3	Enter the total cost when asset was acquired . .	________	Include land for asset type I or J
4	Type of asset	________	
5	Percentage of business use	________%	Range: 1.00 to 100.00 If blank, 100.00% is used
6	Enter the amount of Sec 179 expense elected .	________	Applicable for asset type A-G, P, Q. Subject to limitation. See Tax Help.
7	Total amount of land included in the cost	________	Applicable for asset type I or J
8	Prior depreciation	________	If blank, prior depreciation from Asset Life History is used. Required if asset was sold.
9	**Depreciation deduction** . . . . ►	________	
10	AMT prior depreciation	________	If blank, prior depreciation from Asset Life History is used. Required if asset was sold.
11	AMT depreciation deduction	________	
12	AMT adjustment/preference	________	See Tax Help for computation

13 **QuickZoom** to Asset Life History . . . . ►

14 If a computer or peripheral equipment (asset type A), was asset used exclusively at your regular business establishment? . . . . ☐ Yes ☐ No

15 If video, photo, or phono equipment (asset type B), was asset used exclusively at your regular business establishment, or in connection with your principal trade or business? . . . . ☐ Yes ☐ No

16 If rental appliances, carpeting, or furniture (asset type F), have you amended a prior year tax return to change the recovery period to 5 years? . . . . ☐ Yes ☐ No

17 Enter the IRC section under which you amortize the cost of intangibles (asset type L) . . . . ________

Dispositions – Complete this part only if you sold or otherwise disposed of this asset in 2014

18 Date sold, given away, or abandoned in 2014 . . . . ______ Example: 12/01/2014
19 Date acquired, if different from line 2 . . . . ______ If converted from personal use
20 Asset sales price . . . . ______ Enter business portion only
21 Asset expense of sale . . . . ______ Enter business portion only
22 Property type . . . . ______
23 Land sales price . . . . ______ Enter business portion only
24 Land expense of sale . . . . ______ Enter business portion only
25 Section 179 deduction allowed . . . . ______
26 If Section 1250:
a Additional depreciation after 12/31/76 . . . . ______
b Applicable percentage . . . . ______ %
c Additional depreciation after 12/31/70 and before 1/1/77 . . . . ______
27 a Double click to link sale to Form 3805E . . . . . . ► ______
b Double click to link sale to Home Sale Wks . . . . ► ______
28 Basis for gain or loss, if different from line 3 . . . . . ______ Enter 100% of basis
29 Basis for AMT gain or loss, if diff from line 50 . . . . ______ Enter 100% of basis
30 Gain or loss . . . . ______
31 AMT gain or loss . . . . ______
32 Part of Schedule D-1 that gain or loss carries to . . . . ______
33 Land gain or loss (if separate) . . . . ______ Only applies if line 23 is entered
34 Part of Schedule D-1 that land gain or loss carries to (if separate) . . . . ______
35 Check to compute personal residence depreciation after May 6, 1997 . . . . . ☐
Regular tax after 5/6/97 . . . ______ AMT after 5/6/97 . . . . ______
If claiming a **Home Office** deduction for this business, was the asset used in your home office? . . . . ☒ N/A ☐ Home Office 1 ☐ Home Office 2

Detail Asset Information – This section is calculated for most assets from the data above.
Use Find Next Error feature to check for any required entries.

36 Listed property? . . . . ☐ Yes ☐ No See Tax Help
37 Subject to automobile limitations? . . . . . ☐ Yes ☐ No
38 Truck or van? . . . . ☐ Yes ☐ No
39 Electric passenger vehicle? . . . . ☐ Yes ☐ No
40 Heavy SUV? . . . . ☐ Yes ☐ No
41 Eligible Section 179 property? . . . . ☐ Yes ☐ No Applies to current year assets only.
42 Use IRS tables for MACRS property? . . . ☐ Yes ☐ No

Regular Depreciation

43 Depreciation Type . . . . ______
44 Asset class . . . . ______
45 Depreciation Method . . . . ______
46 MACRS convention . . . . ______
47 **QuickZoom** to set 2014 convention . . . . . . ►
48 Recovery period . . . . ______
49 Year of depreciation . . . . ______
50 Depreciable basis . . . . ______ See Tax Help for computation

Alternative Minimum Tax Depreciation

51 AMT basis, if different from line 3 . . . . ______
52 If placed in service before 1987, is asset . . . . ______
53 AMT depreciation method . . . . ______
54 AMT recovery period . . . . ______
55 AMT depreciable basis . . . . ______

MACRS Property Involved in a Like-kind Exchange or Involuntary Conversion

56 Elect OUT of regs under Sec 1.168(i)-6T(i) . . . . ☐ Yes ☐ No ☐ N/A

57 Asset ID (Enter same ID on all related assets) . . . . ______

58 If this asset represents entire basis of replacement property, enter excess basis . . . . ______

59 If this asset represents exchanged basis of replacement property, enter:

a Date placed in service of relinquished property . . . . ______

b Date of disposition of relinquished property . . . . ______

c MACRS convention for relinquished property . . . . ______

d Depreciation claimed on relinquished property in year of disposition . . . . ______

e AMT depreciation claimed on relinquished property in year of disposition . . . . ______

California Asset Life History 2014

Yearly Allowable Depreciation

Name as Shown on Return: Kristian D & Deborah C Secor

Social Security Number: 041-80-2377

Description: ______ Depreciation type: ______ Asset class: ______

Cost/ Basis: ______ Depreciable Basis: ______ Method: ______ Life: ______

AMT Cost/ Basis: ______ AMT Depreciable Basis: ______ AMT Method: ______ AMT Life: ______

	Tax Year	Prior Depreciation	Deduction for the Year	AMT Prior Depreciation	AMT Deduction for the Year
1					
2					
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California Asset Entry Worksheet — 2014

QuickZoom to another copy of Asset Entry Worksheet . . . . ________

Name as Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Activity: Sch C Service: Programming

Asset Information
- **For vehicles, use the Car and Truck Expenses Worksheet**
- **For home office assets, use the Form 8829 Asset Entry Worksheet**

1	Description of asset	________	Example: Laser printer
2	Date placed in service	________	Example: 06/15/2014
3	Enter the total cost when asset was acquired . .	________	Include land for asset type I or J
4	Type of asset	________	
5	Percentage of business use	________%	Range: 1.00 to 100.00 If blank, 100.00% is used
6	Enter the amount of Sec 179 expense elected .	________	Applicable for asset type A-G, P, Q. Subject to limitation. See Tax Help.
7	Total amount of land included in the cost	________	Applicable for asset type I or J
8	Prior depreciation	________	If blank, prior depreciation from Asset Life History is used. Required if asset was sold.
9	**Depreciation deduction** . . . . ►	________	
10	AMT prior depreciation	________	If blank, prior depreciation from Asset Life History is used. Required if asset was sold.
11	AMT depreciation deduction	________	
12	AMT adjustment/preference	________	See Tax Help for computation

13 **QuickZoom** to Asset Life History . . . . ►

14 If a computer or peripheral equipment (asset type A), was asset used exclusively at your regular business establishment? . . . . ☐ Yes ☐ No

15 If video, photo, or phono equipment (asset type B), was asset used exclusively at your regular business establishment, or in connection with your principal trade or business? . . . . ☐ Yes ☐ No

16 If rental appliances, carpeting, or furniture (asset type F), have you amended a prior year tax return to change the recovery period to 5 years? . . . . ☐ Yes ☐ No

17 Enter the IRC section under which you amortize the cost of intangibles (asset type L) . . . . ________

Dispositions – Complete this part only if you sold or otherwise disposed of this asset in 2014

18 Date sold, given away, or abandoned in 2014 . . . . ______ Example: 12/01/2014
19 Date acquired, if different from line 2 . . . . ______ If converted from personal use
20 Asset sales price . . . . ______ Enter business portion only
21 Asset expense of sale . . . . ______ Enter business portion only
22 Property type . . . . ______
23 Land sales price . . . . ______ Enter business portion only
24 Land expense of sale . . . . ______ Enter business portion only
25 Section 179 deduction allowed . . . . ______
26 If Section 1250:
a Additional depreciation after 12/31/76 . . . . ______
b Applicable percentage . . . . ______ %
c Additional depreciation after 12/31/70 and before 1/1/77 . . . . ______
27 a Double click to link sale to Form 3805E . . . . . . ► ______
b Double click to link sale to Home Sale Wks . . . . ► ______
28 Basis for gain or loss, if different from line 3 . . . . . ______ Enter 100% of basis
29 Basis for AMT gain or loss, if diff from line 50 . . . . ______ Enter 100% of basis
30 Gain or loss . . . . ______
31 AMT gain or loss . . . . ______
32 Part of Schedule D-1 that gain or loss carries to . . . . ______
33 Land gain or loss (if separate) . . . . ______ Only applies if line 23 is entered
34 Part of Schedule D-1 that land gain or loss carries to (if separate) . . . . ______
35 Check to compute personal residence depreciation after May 6, 1997 . . . . . ☐
Regular tax after 5/6/97 . . . ______ AMT after 5/6/97 . . . . ______
If claiming a **Home Office** deduction for this business, was the asset used in your home office? . . . . ☒ N/A ☐ Home Office 1 ☐ Home Office 2

Detail Asset Information – This section is calculated for most assets from the data above.
Use Find Next Error feature to check for any required entries.

36 Listed property? . . . . ☐ Yes ☐ No See Tax Help
37 Subject to automobile limitations? . . . . . ☐ Yes ☐ No
38 Truck or van? . . . . ☐ Yes ☐ No
39 Electric passenger vehicle? . . . . ☐ Yes ☐ No
40 Heavy SUV? . . . . ☐ Yes ☐ No
41 Eligible Section 179 property? . . . . ☐ Yes ☐ No Applies to current year assets only.
42 Use IRS tables for MACRS property? . . . ☐ Yes ☐ No

Regular Depreciation

43 Depreciation Type . . . . ______
44 Asset class . . . . ______
45 Depreciation Method . . . . ______
46 MACRS convention . . . . ______
47 **QuickZoom** to set 2014 convention . . . . . . ►
48 Recovery period . . . . ______
49 Year of depreciation . . . . ______
50 Depreciable basis . . . . ______ See Tax Help for computation

Alternative Minimum Tax Depreciation

51 AMT basis, if different from line 3 . . . . ______
52 If placed in service before 1987, is asset . . . . ______
53 AMT depreciation method . . . . ______
54 AMT recovery period . . . . ______
55 AMT depreciable basis . . . . ______

MACRS Property Involved in a Like-kind Exchange or Involuntary Conversion

56 Elect OUT of regs under Sec 1.168(i)-6T(i) . . . . ☐ Yes ☐ No ☐ N/A

57 Asset ID (Enter same ID on all related assets) . . . . ______

58 If this asset represents entire basis of replacement property, enter excess basis . . . . ______

59 If this asset represents exchanged basis of replacement property, enter:

a Date placed in service of relinquished property . . . . ______

b Date of disposition of relinquished property . . . . ______

c MACRS convention for relinquished property . . . . ______

d Depreciation claimed on relinquished property in year of disposition . . . . ______

e AMT depreciation claimed on relinquished property in year of disposition . . . . ______

California Asset Life History

2014

Yearly Allowable Depreciation

Name as Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Description: ____________ Depreciation type: ____________ Asset class: ____________

Cost/ Basis: ____________ Depreciable Basis: ____________ Method: ____________ Life: ____________

AMT Cost/ Basis: ____________ AMT Depreciable Basis: ____________ AMT Method: ____________ AMT Life: ____________

	Tax Year	Prior Depreciation	Deduction for the Year	AMT Prior Depreciation	AMT Deduction for the Year
1					
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43					

California Asset Entry Worksheet 2014

QuickZoom to another copy of Asset Entry Worksheet . . . . ________

Name as Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Activity: Sch C Service: Programming

Asset Information ● **For vehicles, use the Car and Truck Expenses Worksheet**
● **For home office assets, use the Form 8829 Asset Entry Worksheet**

1	Description of asset	________	Example: Laser printer
2	Date placed in service	________	Example: 06/15/2014
3	Enter the total cost when asset was acquired . .	________	Include land for asset type I or J
4	Type of asset	________	
5	Percentage of business use	________ %	Range: 1.00 to 100.00 If blank, 100.00% is used Applicable for asset type A-G, P, Q.
6	Enter the amount of Sec 179 expense elected .	________	Subject to limitation. See Tax Help.
7	Total amount of land included in the cost	________	Applicable for asset type I or J
8	Prior depreciation	________	If blank, prior depreciation from Asset Life History is used. Required if asset was sold.
9	**Depreciation deduction** . . . . ►	________	
10	AMT prior depreciation	________	If blank, prior depreciation from Asset Life History is used. Required if asset was sold.
11	AMT depreciation deduction	________	
12	AMT adjustment/preference	________	See Tax Help for computation

13 **QuickZoom** to Asset Life History . . . . ►

14 If a computer or peripheral equipment (asset type A), was asset used exclusively at your regular business establishment? . . . . ☐ Yes ☐ No

15 If video, photo, or phono equipment (asset type B), was asset used exclusively at your regular business establishment, or in connection with your principal trade or business? . . . . ☐ Yes ☐ No

16 If rental appliances, carpeting, or furniture (asset type F), have you amended a prior year tax return to change the recovery period to 5 years? . . . . ☐ Yes ☐ No

17 Enter the IRC section under which you amortize the cost of intangibles (asset type L) . . . . ________

Dispositions – Complete this part only if you sold or otherwise disposed of this asset in 2014

18 Date sold, given away, or abandoned in 2014 . . . . ______ Example: 12/01/2014
19 Date acquired, if different from line 2 . . . . ______ If converted from personal use
20 Asset sales price . . . . ______ Enter business portion only
21 Asset expense of sale . . . . ______ Enter business portion only
22 Property type . . . . ______
23 Land sales price . . . . ______ Enter business portion only
24 Land expense of sale . . . . ______ Enter business portion only
25 Section 179 deduction allowed . . . . ______
26 If Section 1250:
a Additional depreciation after 12/31/76 . . . . ______
b Applicable percentage . . . . ______ %
c Additional depreciation after 12/31/70 and before 1/1/77 . . . . ______
27 a Double click to link sale to Form 3805E . . . . . . ► ______
b Double click to link sale to Home Sale Wks . . . . ► ______
28 Basis for gain or loss, if different from line 3 . . . . . ______ Enter 100% of basis
29 Basis for AMT gain or loss, if diff from line 50 . . . . ______ Enter 100% of basis
30 Gain or loss . . . . ______
31 AMT gain or loss . . . . ______
32 Part of Schedule D-1 that gain or loss carries to . . . . ______
33 Land gain or loss (if separate) . . . . ______ Only applies if line 23 is entered
34 Part of Schedule D-1 that land gain or loss carries to (if separate) . . . . ______
35 Check to compute personal residence depreciation after May 6, 1997 . . . . . ☐
Regular tax after 5/6/97 . . . ______ AMT after 5/6/97 . . . . ______
If claiming a **Home Office** deduction for this business, was the asset used in your home office? . . . . ☒ N/A ☐ Home Office 1 ☐ Home Office 2

Detail Asset Information – This section is calculated for most assets from the data above.
Use Find Next Error feature to check for any required entries.

36	Listed property?	☐ Yes	☐ No	See Tax Help
37	Subject to automobile limitations?	☐ Yes	☐ No	
38	Truck or van?	☐ Yes	☐ No	
39	Electric passenger vehicle?	☐ Yes	☐ No	
40	Heavy SUV?	☐ Yes	☐ No	
41	Eligible Section 179 property?	☐ Yes	☐ No	Applies to current year assets only.
42	Use IRS tables for MACRS property?	☐ Yes	☐ No	

Regular Depreciation

43 Depreciation Type . . . . ______
44 Asset class . . . . ______
45 Depreciation Method . . . . ______
46 MACRS convention . . . . ______
47 **QuickZoom** to set 2014 convention . . . . . . ►
48 Recovery period . . . . ______
49 Year of depreciation . . . . ______
50 Depreciable basis . . . . ______ See Tax Help for computation

Alternative Minimum Tax Depreciation

51 AMT basis, if different from line 3 . . . . ______
52 If placed in service before 1987, is asset . . . . ______
53 AMT depreciation method . . . . ______
54 AMT recovery period . . . . ______
55 AMT depreciable basis . . . . ______

MACRS Property Involved in a Like-kind Exchange or Involuntary Conversion

56 Elect OUT of regs under Sec 1.168(i)-6T(i) . . . . ☐ Yes ☐ No ☐ N/A

57 Asset ID (Enter same ID on all related assets) . . . . ______

58 If this asset represents entire basis of replacement property, enter excess basis . . . . ______

59 If this asset represents exchanged basis of replacement property, enter:

- **a** Date placed in service of relinquished property . . . . ______
- **b** Date of disposition of relinquished property . . . . ______
- **c** MACRS convention for relinquished property . . . . ______
- **d** Depreciation claimed on relinquished property in year of disposition . . . . ______
- **e** AMT depreciation claimed on relinquished property in year of disposition . . . . ______

California Asset Life History 2014

Yearly Allowable Depreciation

Name as Shown on Return: Kristian D & Deborah C Secor

Social Security Number: 041-80-2377

Description: Depreciation type: Asset class:

Cost/ Basis: Depreciable Basis: Method: Life:

AMT Cost/ Basis: AMT Depreciable Basis: AMT Method: AMT Life:

	Tax Year	Prior Depreciation	Deduction for the Year	AMT Prior Depreciation	AMT Deduction for the Year
1					
2					
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43					

Depreciation and Amortization Report **2014**

► Keep for your records

Asset Description	*Code	Date In Service	Cost (Net of Land)	Land	Bus Use %	Section 179	Special Depreciation Allowance	Depreciable Basis	Life	Method/ Convention	Prior Depreciation	Current Depreciation

* Code:

Alternative Minimum Tax Depreciation Report 2014

► Keep for your records

Asset Description	*Code	Date In Service	Cost (Net of Land)	Land	Bus Use %	Section 179	Special Depreciation Allowance	Depreciable Basis	Life	Method/ Convention	Prior Depreciation	Current Depreciation	Adjustments Preferences

* Code:

California Car and Truck Expenses Worksheet 2014

► Keep for your records

Name as Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Activity: Sch C Service: Programming

Part I – Vehicle Information

1	Make and model of vehicle		Example: Ford F-150 SVT Raptor
2	Date placed in service		Example: 06/15/2014
3	Type of vehicle		
4 a	Ending mileage reading		Enter mileage readings, or
b	Beginning mileage reading		enter total miles on line 4c
c	**Total miles** vehicle was driven during 2014		Line 4a less line 4b
5	Number of miles driven for business		
6	Number of miles driven for commuting		Travel between home and work
7	Number of miles driven for personal purposes		Line 4c less lines 5 and 6
8	Percent of business use	%	Line 5 divided by line 4c
9	Months for special allocation		See Tax Help

10	Do you have another vehicle available for personal use?	☐ Yes	☐ No
11	Was the vehicle available for personal use during off duty hours?	☐ Yes	☐ No
12	Was the vehicle used primarily by a more than 5% owner of the business or related person?	☐ Yes	☐ No
13 a	Do you have evidence to support the business use claimed?	☐ Yes	☐ No
b	If **Yes,** is the evidence written?	☐ Yes	☐ No

Part II – Standard Mileage Rate

14	Did you own this vehicle, lease this vehicle, or was it not your vehicle?	☐ Own ☐ Not my vehicle	☐ Lease	
15	Did you use this vehicle for hire?	☐ Yes	☐ No	Example: taxicab
16	Did you use less than 5 vehicles for business at a time?	☐ Yes	☐ No	
17	If you **owned** this vehicle, did you use the standard mileage rate for this vehicle's first year, OR if you **leased** this vehicle, did you use the standard mileage rate for the portion of the lease period after 1997?	☐ Yes	☐ No	Only applies to vehicles placed in service in prior years

If you answered Own or Lease to line 14, No to line 15, and Yes to lines 16 and 17 you can take standard mileage for this vehicle:

18	**Standard mileage deduction**		line 5 times .56

Part III – Actual Expenses

19 a	Gasoline	
b	Oil	
c	Tires	
d	Repairs	
e	Vehicle insurance	
f	Vehicle registration, license (excluding property tax)	
g	Garage rent	
h	Vehicle lease or rental fees:	
1	30 days or more	
2	29 days or less	
3	Total vehicle lease/rental fees	
i	Leased vehicle inclusion amount:	
1	Year lease began	
2	FMV of leased vehicle	
3	Number of lease days in year	
4	Inclusion amount	
j	Other	

20	Expenses subtotal		Sum of lines 19a thru 19j
21	Expenses applicable to business		Line 20 times line 8
22	Vehicle depreciation and Section 179		From Part VI
23	**Total actual expenses**		Line 21 plus line 22

Vehicle:
Activity: Sch C Service: Programming

Part IV — Standard Mileage versus Actual Expenses

24 ☐ Standard mileage . . . . ______
25 ☐ Actual expenses . . . . ______

The program automatically chooses the method that gives you the largest deduction. Check the other method if you want to use it instead.

Part V — Total Car and Truck Expenses

26		Line 24 or line 25		
27		Additional expenses:		
	a	Parking fees		
	b	Tolls		
	c	Local transportation		
	d	Property taxes (include property tax portion of registration)		
	e	Less: personal portion of property taxes	( )	
	f	Interest on vehicle		
	g	Less: personal portion of vehicle interest	( )	
28		Total expenses		Sum of lines 26 & 27a thru 27g.
29		Less: business portion of lease or rental fees less inclusion amount (if using actual expenses)	( )	Line 19h - 19i times line 8. Reported separately.
30		Less: depreciation and Section 179 (if using actual expenses)	( )	From line 22. Reported separately.
31		**Total car and truck expenses**		

Part VI — Vehicle Depreciation Information

32	Enter the total cost when vehicle was acquired		Include sales tax. For trade-in or vehicle converted from personal use, see Tax Help.
33	Enter the amount of Section 179 expense elected		Cannot be greater than limit shown below.
34	Depreciation and Section 179 limit for luxury cars		See Tax Help for computation

If blank, prior depreciation from Asset Life History is used. Required if sold, or if standard mileage rate used in a prior year.

35	Prior depreciation		
36	**Depreciation deduction** ►		☐ Limited to luxury car maximum

If blank, prior depreciation from Asset Life History is used. Required if sold, or if standard mileage rate used in a prior year.

37	AMT prior depreciation		
38	AMT depreciation deduction		☐ Limited to luxury car maximum
39	AMT adjustment/preference		See Tax Help for computation.
40	**QuickZoom** to Asset Life History ►		

Vehicle:
Activity: Sch C Service: Programming

Part VII — Disposition of Vehicle — Complete this part only if you sold, abandoned, or otherwise disposed of this vehicle, or removed it from business use in 2014.

41	Date vehicle sold, given away or abandoned in 2014		Example: 10/23/2014
42	Date vehicle acquired, if different from line 2		If converted from personal use
43	Sales price		Enter business portion only
44	Expense of sale		Enter business portion only
45	Sec 179 deduction allowed		
46	Double click to link sale to Form 3805E ►		
47 a	Double click to link sale to Form 8824 ►		
b	Form 8824: Depreciation at 100% business use		
c	Form 8824: AMT depr at 100% business use		
48	Gain/loss basis, if different from line 32		Enter 100% of basis
49	AMT gain/loss basis, if different from line 70		Enter 100% of basis
50	Depreciation allowed or allowable		
51	AMT depreciation allowed or allowable		
52	Gain or loss		
53	AMT gain or loss		
54	Part of Schedule D-1 to which gain/loss carries		

Part VIII — Detail Vehicle Depreciation Information — This section is calculated for most vehicles from the data entered above. Use Find Next Error feature to check for any required entries.

55	Subject to automobile limitations?	☐ Yes	☐ No	
56	Truck or van?	☐ Yes	☐ No	
57	Electric passenger vehicle?	☐ Yes	☐ No	
58	Heavy SUV?	☐ Yes	☐ No	
59	Listed property?	☐ Yes	☐ No	See Tax Help.
60	Eligible Section 179 property?	☐ Yes	☐ No	Applies to current year assets only.
61	Use IRS tables for MACRS property?	☐ Yes	☐ No	

Regular Depreciation

62	Depreciation type	
63	Asset class	
64	Depreciation method	
65	MACRS convention	
66	**QuickZoom** to set 2014 convention ►	
67	Recovery period	
68	Year of depreciation	
69	Depreciable basis	

Alternative Minimum Tax Depreciation

70	AMT basis, if different from line 32	
71	AMT depreciation method	
72	AMT recovery period	
73	AMT depreciable basis	

Vehicle:
Activity: Sch C Service: Programming

MACRS Property Involved in a Like-Kind Exchange or Involuntary Conversion

74	Elect OUT of regs under Sec 1.168(i)-6T(i)	☐ Yes ☐ N/A	Only election out supported
75	If asset represents entire basis of replacement property, enter excess basis		Excess basis is not eligible for Section 179
	Pre-02/28/04 transactions only (See Tax Help):		
76	Asset ID (Enter same ID on all related assets) . . .		
77	Does asset represent exchanged basis of replacement property	☐ Yes ☐ No	"Yes" if exchanged basis, "No" if excess basis
78	Total basis of all related parts.		Only required if line 55 is "Yes"

Form 3526 | **Investment Interest Expense Worksheet** | **2014**

► Keep for your records

Name as Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

	(a) Amount From Federal Form 4952	(b) California Adjustment, If Any
Investment Interest Expense (Form 3526, line 1)		
1 Investment interest expense from Schedule K-1		
2 Investment interest expense from royalties		
3 Other investment interest expense:		
a		
b		
c		
d		
4 **Total investment interest expense.** Add lines 1 through 3		
Gross Income from Property Held for Investment (Form 3526, line 4a)		
5 Taxable investment income from Schedule B, K-1s and Form 3803		
6 Royalty income from Schedule E		
7 Net passive income from publicly traded partnerships		
8 Income from **nonpassive** trade or business **without** material participation		
9 Other investment income:		
a		
b		
c		
d		
10 **Total investment income.** Add lines 5 through 9		
Net Gain from the Disposition of Property Held for Investment (Form 3526, line 4b)		
11 a Net gains from Schedule D, line 8		
b Less net gains from property not held for investment		
c **Net gains from property held for investment.** Line 11a less line 11b		
Net Capital Gain from the Disposition of Property Held for Investment (Form 3526, line 4c)		
12 Net capital gain from the disposition of property held for investment		

	(a) Amount From Federal Form 4952	(b) California Adjustment, If Any
Investment Expenses (Form 3526, line 5)		
13 Royalty expenses		
14 a Investment expenses included as itemized deductions (after the 2% limitation)		
b Investment expenses included as itemized deductions (not 2% limitation)		
15 Expenses from **nonpassive** trade or business **without** material participation		
16 Other investment expenses:		
a		
b		
c		
d		
17 **Total investment expenses.** Add lines 13 through 16		

	(a) Regular Tax	(b) Alternative Minimum Tax
Allocation of Investment Interest Expense		
18 Allowed investment interest expense, from Form 3526, line 8		
19 Less interest expense deducted on other forms and schedules:		
a Deducted on Schedule E, page 2 for passthru entities		
b Deducted on Schedule E, page 1 for royalties		
c Other amounts deducted on other forms and schedules		
d Total amount deducted on other forms and schedules		
20 California investment interest expense		
21 Allowed federal investment interest expense deducted elsewhere		
22 Allowed federal Schedule A investment interest expense		
23 Adjustment for interest expense deducted on other forms and schedules. Subtract line 21 from line 19		
24 Adjustment for itemized deductions. Subtract line 22 from line 20. Enter here and on Schedule CA, line 41		

California Section 179 Expense Report

2014

► Keep for your records

Name(s) Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

Activity	Description of Property	Business Use Cost/Basis	Elected Section 179 Expense
From K-1(s): Current year			
Prior year carryover			
Totals: Current year			
Prior year carryover			

California Depreciation Options 2014

Name as Shown on Return	Social Security Number
Kristian D & Deborah C Secor	041-80-2377

MACRS Convention

The program uses the half-year convention for all MACRS personal property assets placed in service in 2014 unless you check 'Mid-quarter convention' below.

1 [X] Half-year convention
2 [ ] Mid-quarter convention

MACRS Computation

Use IRS tables for all MACRS property placed in service this year? . . . . [ ] Yes [X] No

Section 179 Limitation

If more than one business activity is claiming a Section 179 expense deduction, the limitation must be computed on a separate copy of the Section 179 Worksheet. This is the copy that appears on the menu as Form 3885A:Section 179 Limitation. Please review Tax Help for instructions on allocating the allowable Section 179 back to the individual activities when the deduction is limited.

If only one business activity is claiming a Section 179 expense deduction, the limitation will be computed on the Section 179 Worksheet for that activity.

Section 179 Information

1 a	Calculated "Total cost of Section 179 property placed in service"	**1 a**	0.
b	Additions or subtractions to calculated value	**b**	
2	If Married Filing Separately, enter:		
a	Total cost of eligible property placed in service this year by spouse	**2 a**	
b	Allocation percentage elected for your return, if other than 50%	**b**	%
3	Taxable Income for the Section 179 Limitation		
a	Federal taxable income for the Section 179 limitation	**3 a**	66,070.
b	California Adjustments (calculated)	**b**	
c	Other additions or subtractions to taxable income	**c**	
d	California Taxable Income for the Section 179 Limitation	**d**	66,070.

Two-Year Comparison 2014

Kristian D & Deborah C Secor

Income	2013	2014	Difference	%
Form 540 and 540NR Filers:				
Federal adjusted gross income	92,458.	90,643.	-1,815.	-1.96
California adjustments	-362.	250.	612.	169.06
Form 540 2EZ Filers:				
Total income				
Adjusted Gross Income	92,096.	90,893.	-1,203.	-1.31
Standard or Itemized Deduction	7,812.	7,984.	172.	2.20
Taxable Income	84,284.	82,909.	-1,375.	-1.63
Tax	3,163.	2,972.	-191.	-6.04
Exemption credits	212.	216.	4.	1.89
Tax less exemption credits	2,951.	2,756.	-195.	-6.61
Schedule G-1 and Form 5870A tax				
Tax before credits	2,951.	2,756.	-195.	-6.61
Credits				
Tax after credits	2,951.	2,756.	-195.	-6.61
Alternative minimum tax				
Other taxes and IRC interest		473.	473.	
Total Tax After Credits	2,951.	3,229.	278.	9.42
Withholding	2,289.	1,980.	-309.	-13.50
Estimated payments				
Other payments				
Total Payments	2,289.	1,980.	-309.	-13.50
Use tax				
Contributions				
Form 5805/5805F penalty		11.	11.	
Other penalties and interest				
Applied to next year's estimated tax				
Amount Refund				
Amount Due	662.	1,260.	598.	90.33

Current year effective tax rate . . . 3.03 %

Tax Summary 2014

► Keep for your records

Name(s)
Kristian D & Deborah C Secor

Federal adjusted gross income	90,643.
Net California adjustments	250.
California adjusted gross income	90,893.
Itemized/standard deduction	7,984.
California taxable income	82,909.
Tax	2,972.
Exemption credits	216.
Tax less exemptions	2,756.
Tax from Schedule G-1/FTB 5870A	
Credits	
Other taxes	473.
Total tax	3,229.
Total payments	1,980.
Use tax	
Contributions	
Underpayment penalty	11.
Interest, late filing and late payment penalties	
Refund	
Balance due	1,260.
Tax bracket	8.0%

Form 5805
Part III, Line 10

Tax Worksheet for Annualized Income Installment Method

2014

► Keep for your records

Name(s) as Shown on Return	Social Security Number

	1/1/14 to 3/31/14	1/1/14 to 5/31/14	1/1/14 to 8/31/14	1/1/14 to 12/31/14
1 Amount from form FTB 5805, Part III, line 9				
2 Figure the tax on the amount in each column of line 1 using the tax table, tax rate schedule or Form 3800. Also, include any tax from Form 3803, if applicable. Check appropriate box(es) below.				
a ☐ Tax rate schedule				
b ☐ FTB 3803				
☐ FTB 3800				
c Total tax (to form FTB 5805, Part III, line 10)				

CAIX0001.SCR 06/02/14

Smart Worksheets from your 2014 California Tax Return

SMART WORKSHEET FOR: Form 540: California Resident Income Tax Return

Form 540 California Income Tax Withheld Smart Worksheet

A	California income tax withheld from the Tax Payments Worksheet	1,980.
B	Real estate and other withholding from Form(s) 592-B and 593 entered on the federal Tax Payments Worksheet and included on line A **Note**: Make sure that the amount on line B is reported on the federal Tax Payments Worksheet or you will not get the state income tax deduction on your federal Schedule A.	
C	California income tax withheld for line 71. Subtract line B from line A	1,980.

SMART WORKSHEET FOR: Form 3805P, TP: Retirement Plan Taxes

Line 1 Smart Worksheet

☐ Check this box to activate the Roth IRA Distribution calculations if:
- * you received a Roth IRA Distribution in 2014 or
- * you made a conversion from a traditional IRA to a Roth IRA in 2014 or prior year, and
- * the federal basis of the traditional IRA is different from the California basis

Roth IRA Distributions

A 1	Enter the amount from 2014 FTB Pub. 1005, page 9, line 19. This is the 2014 California taxable amount of Roth IRA conversions	
2	Enter the portion of the 2014 federal Form 8606, line 23 allocable to a prior year Roth IRA conversion	
3	Refigure the amount from 2014 federal Form 8606, line 25 using California amounts, and enter the result	
B	Add lines A1, A2 and A3	
C	Enter the amount from 2014 federal Form 8606, line 23	
D	Smaller of line B or line C	

Other Non SIMPLE Distributions

E	Early Non SIMPLE distributions included in gross income	25,000.

SIMPLE Distributions

F	Early SIMPLE distributions included in gross income	

HSA Rollover

G	IRA to HSA Rollover	

SMART WORKSHEET FOR: Form 3805P, TP: Retirement Plan Taxes

Line 2 Smart Worksheet

		Non SIMPLE Distributions	SIMPLE Distributions
A	Distributions not subject to additional tax	6,085.	

SMART WORKSHEET FOR: Form 3805P, TP: Retirement Plan Taxes

Line 3 Smart Worksheet

A	Amount subject to the 2.5% tax	18,915.
B	Amount subject to the 6% tax	0.

SMART WORKSHEET FOR: Form 3805P, TP: Retirement Plan Taxes

Line 10 Smart Worksheet

A	Taxable MSA distribution from line 9 above	
B	Over age 65 exception to penalty	
C	Exception due to disability	
D	Exception due to death	
E	Return of excess contributions made by employer	
F	Death or disability exception with code 1 on 1099-SA	
G	Distribution subject to penalty Line A minus lines B, C, D, E and F	0.

SMART WORKSHEET FOR: Form 5805: Underpayment of Estimated Tax

Form 5805 Information Smart Worksheet

A If at least two thirds of your 2013 or 2014 gross income is from farming or fishing, **QuickZoom** to use Form 5805F instead of Form 5805 ►

B Check to have the FTB figure the penalty and send a bill if penalty due ☐

C Check if you were **not** required to file a California return in 2013 ☐

D Check if your 2013 California return was **not** for a full 12 months ☐

E Date return will be filed and remaining tax due will be paid 10/15/2015
To enter a different date, QuickZoom to the Tax Payments Worksheet.
If there's no entry on the Tax Payments Worksheet, line 15, the program will use 4/15/2015.

F If penalty exception number 1 or 2 is met, the exception number will be listed to the right ► ______

1 The amount of your tax liability (not including tax on lump-sum distributions) less credits (including the withholding credit) but not including estimated tax payments for either 2013 or 2014 was less than $500 (or less than $250 if married filing a separate return).

2 Your 2013 return was for a full 12 months (or would have been if you were required to file) and you did not have any tax liability on that return.

SMART WORKSHEET FOR: Sch C Wks (Service: Programming): Profit or Loss from Business

Activity Summary Smart Worksheet

Supporting information provided by program. NO ENTRIES ARE NEEDED.

		Regular Tax	Alternative Minimum Tax
A	Ownership	Taxpayer	
B	At risk status	All	
C	Passive status	Nonpassive	
	Schedule C		
D	Tentative profit (loss)	2,500.	2,500.
E	Other preferences and adjustments		
F	At risk disallowed loss		
G	Passive carryover loss		
H	Passive disallowed loss		
I	Net profit (loss) allowed	2,500.	2,500.
	Related Dispositions		
J	Tentative profit (loss)		
K	At risk disallowed loss		
L	Passive carryover loss		
M	Passive disallowed loss		
N	Net profit (loss) allowed		
	AMT Exclusion		
O	Schedule C income/loss	2,500.	

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return 2014
OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning , 2014, ending , 20 — See separate instructions.

Your first name and initial	Last name	Your social security number
Kristian D	Secor	041-80-2377
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Deborah C	Secor	350-50-3135

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
2937 Worden St		

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
San Diego CA 92110

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

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

Filing Status
Check only one box.

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

Exemptions
6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☒ **Spouse**
Boxes checked on 6a and 6b: 2

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

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

d Total number of exemptions claimed — Add numbers on lines above ▶ 2

Income
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2		63,570.
8a	**Taxable** interest. Attach Schedule B if required		
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required		
b	Qualified dividends	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes		
11	Alimony received		
12	Business income or (loss). Attach Schedule C or C-EZ		2,500.
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		
14	Other gains or (losses). Attach Form 4797		
15a	IRA distributions 15a — b Taxable amount	15b	25,000.
16a	Pensions and annuities 16a — b Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		
18	Farm income or (loss). Attach Schedule F		
19	Unemployment compensation		
20a	Social security benefits 20a — b Taxable amount	20b	
21	Other income. List type and amount		
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		91,070.

Adjusted Gross Income

23	Educator expenses	250.	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ		
25	Health savings account deduction. Attach Form 8889		
26	Moving expenses. Attach Form 3903		
27	Deductible part of self-employment tax. Attach Schedule SE	177.	
28	Self-employed SEP, SIMPLE, and qualified plans		
29	Self-employed health insurance deduction		
30	Penalty on early withdrawal of savings		
31a	Alimony paid b Recipient's SSN ▶		
32	IRA deduction		
33	Student loan interest deduction		
34	Tuition and fees. Attach Form 8917		
35	Domestic production activities deduction. Attach Form 8903		
36	Add lines 23 through 35		427.
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		90,643.

Tax and Credits

38	Amount from line 37 (adjusted gross income)			38	90,643.
39a	Check if: ☐ You were born before January 2, 1950, ☐ Blind. ☐ Spouse was born before January 2, 1950, ☐ Blind. Total boxes checked ▶ 39a				
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐				
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	12,400.
41	Subtract line 40 from line 38			41	78,243.
42	**Exemptions.** If line 38 is $152,525 or less, multiply $3,950 by the number on line 6d. Otherwise, see instructions			42	7,900.
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	70,343.
44	**Tax** (see instructions). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐			44	9,641.
45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	
46	Excess advance premium tax credit repayment. Attach Form 8962			46	
47	Add lines 44, 45, and 46 ▶			47	9,641.
48	Foreign tax credit. Attach Form 1116 if required	48			
49	Credit for child and dependent care expenses. Attach Form 2441	49			
50	Education credits from Form 8863, line 19	50	1,318.		
51	Retirement savings contributions credit. Attach Form 8880	51			
52	Child tax credit. Attach Schedule 8812, if required	52			
53	Residential energy credits. Attach Form 5695	53			
54	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	54			
55	Add lines 48 through 54. These are your **total credits**			55	1,318.
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶			56	8,323.

Standard Deduction for—
- People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,200

Married filing jointly or Qualifying widow(er), $12,400

Head of household, $9,100

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	353.
58	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	1,892.
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage ☒	61	
62	Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s)	62	
63	Add lines 56 through 62. This is your **total tax** ▶	63	10,568.

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	9,887.		
65	2014 estimated tax payments and amount applied from 2013 return	65			
66a	**Earned income credit (EIC)**	66a			
b	Nontaxable combat pay election 66b				
67	Additional child tax credit. Attach Schedule 8812	67			
68	American opportunity credit from Form 8863, line 8	68			
69	Net premium tax credit. Attach Form 8962	69			
70	Amount paid with request for extension to file	70			
71	Excess social security and tier 1 RRTA tax withheld	71			
72	Credit for federal tax on fuels. Attach Form 4136	72			
73	Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ Reserved d ☐	73			
74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶			74	9,887.

Refund

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**	75	
76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	76a	
▶ b	Routing number X X X X X X X X X ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number X X X X X X X X X X X X X X X X X		
77	Amount of line 75 you want **applied to your 2015 estimated tax** ▶ 77		

Direct deposit? See instructions.

Amount You Owe

78	**Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶	78	681.
79	Estimated tax penalty (see instructions) 79		

Third Party Designee

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

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

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

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

Your signature	Date	Your occupation	Daytime phone number
		Teacher/Web Designer	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		Pet Sitter/Dog Walker	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶ Self-Prepared			Firm's EIN ▶	
Firm's address ▶			Phone no.	

SCHEDULE C-EZ (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Net Profit From Business

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.
▶ Attach to Form 1040, 1040NR, or 1041. ▶ See instructions on page 2.

OMB No. 1545-0074

2014

Attachment Sequence No. **09A**

Name of proprietor	Social security number (SSN)
Kristian D Secor	041-80-2377

Part I General Information

You May Use Schedule C-EZ Instead of Schedule C Only If You:

- Had business expenses of $5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562,** Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service
Service: Programming

B Enter business code (see page 2) ▶ 999999

C Business name. If no separate business name, leave blank.

D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.
2937 Worden St
City, town or post office, state, and ZIP code
San Diego, CA 92110

F Did you make any payments in 2014 that would require you to file Form(s) 1099? (see the Schedule C instructions) . . . ☐ Yes ☒ No

G If "Yes," did you or will you file required Forms 1099? . . . ☐ Yes ☐ No

Part II Figure Your Net Profit

1	**Gross receipts. Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see *Statutory employees* in the instructions for Schedule C, line 1, and check here . . . ▶ ☐	1	2,500.
2	**Total expenses** (see page 2). If more than $5,000, you **must** use Schedule C . . .	2	
3	**Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13** and **Schedule SE, line 2** (see instructions). (Statutory employees **do not** report this amount on Schedule SE, line 2.) Estates and trusts, enter on **Form 1041, line 3** . . .	3	2,500.

Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ▶ ____________.

5 Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for:

a Business ____________ **b** Commuting (see page 2) ____________ **c** Other ____________

6 Was your vehicle available for personal use during off-duty hours? . . . ☐ Yes ☐ No

7 Do you (or your spouse) have another vehicle available for personal use? . . . ☐ Yes ☐ No

8a Do you have evidence to support your deduction? . . . ☐ Yes ☐ No

b If "Yes," is the evidence written? . . . ☐ Yes ☐ No

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

2014

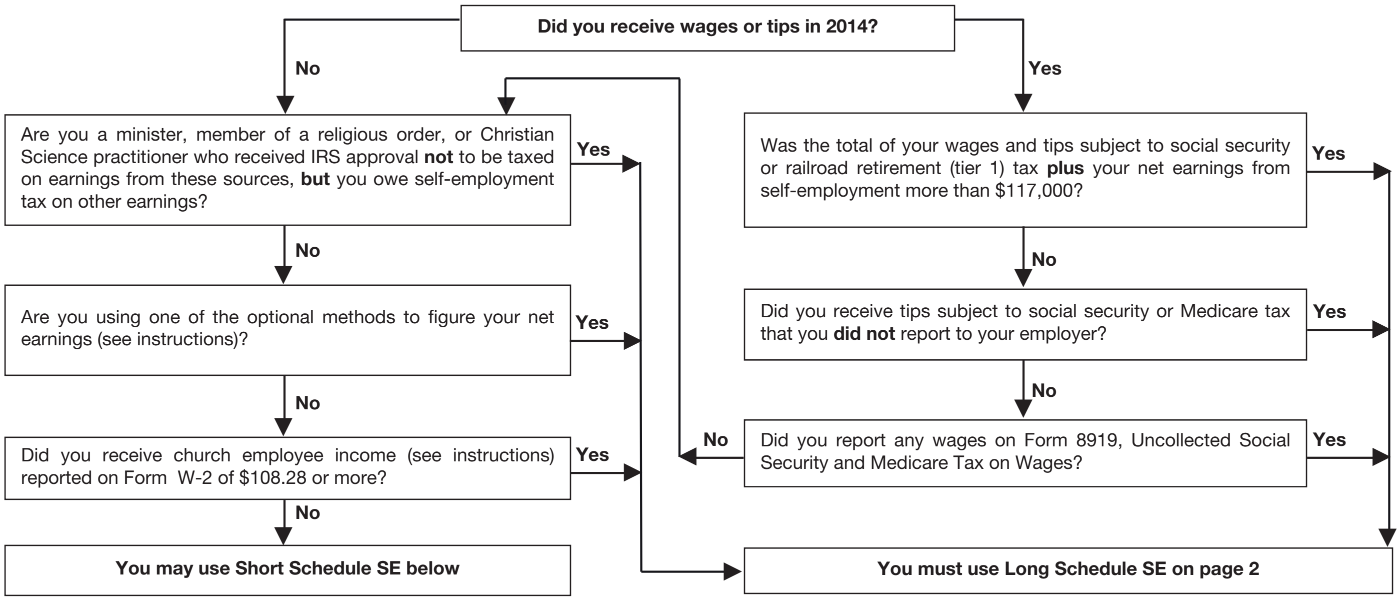
Attachment Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)	Social security number of person with **self-employment** income ▶
Kristian D Secor	041-80-2377

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**	
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**	2,500.
3	Combine lines 1a, 1b, and 2 . . .	**3**	2,500.
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**	2,309.
	Note. If line 4 is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.		
5	**Self-employment tax.** If the amount on line 4 is: • $117,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on **Form 1040, line 57,** or **Form 1040NR, line 55** • More than $117,000, multiply line 4 by 2.9% (.029). Then, add $14,508 to the result. Enter the total here and on **Form 1040, line 57,** or **Form 1040NR, line 55** . . .	**5**	353.
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** 177.		

Form **5329**

Department of the Treasury
Internal Revenue Service (99)

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Form 5329 and its separate instructions is at *www.irs.gov/form5329*.

OMB No. 1545-0074

2014

Attachment Sequence No. 29

Name of individual subject to additional tax. If married filing jointly, see instructions.	Your social security number
Kristian D Secor	041-80-2377

Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street), or P.O. box if mail is not delivered to your home		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).		If this is an amended return, check here ▶ ☐
Foreign country name	Foreign province/state/county	Foreign postal code

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 59, or Form 1040NR, line 57, without filing Form 5329. See the instructions for Form 1040, line 59, or for Form 1040NR, line 57.

Part I Additional Tax on Early Distributions

Complete this part if you took a taxable distribution before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	25,000.
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: 08	2	6,085.
3	Amount subject to additional tax. Subtract line 2 from line 1	3	18,915.
4	**Additional tax.** Enter 10% (.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	4	1,892.
	Caution: *If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).*		

Part II Additional Tax on Certain Distributions From Education Accounts

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5	Distributions included in income from Coverdell ESAs and QTPs	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	**Additional tax.** Enter 10% (.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	8	

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2014 than is allowable or you had an amount on line 17 of your 2013 Form 5329.

9	Enter your excess contributions from line 16 of your 2013 Form 5329 (see instructions). If zero, go to line 15			9	
10	If your traditional IRA contributions for 2014 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2014 traditional IRA distributions included in income (see instructions)	11			
12	2014 distributions of prior year excess contributions (see instructions)	12			
13	Add lines 10, 11, and 12			13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-			14	
15	Excess contributions for 2014 (see instructions)			15	
16	Total excess contributions. Add lines 14 and 15			16	
17	**Additional tax.** Enter 6% (.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			17	

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2014 than is allowable or you had an amount on line 25 of your 2013 Form 5329.

18	Enter your excess contributions from line 24 of your 2013 Form 5329 (see instructions). If zero, go to line 23			18	
19	If your Roth IRA contributions for 2014 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19			
20	2014 distributions from your Roth IRAs (see instructions)	20			
21	Add lines 19 and 20			21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-			22	
23	Excess contributions for 2014 (see instructions)			23	
24	Total excess contributions. Add lines 22 and 23			24	
25	**Additional tax.** Enter 6% (.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			25	

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2014 were more than is allowable or you had an amount on line 33 of your 2013 Form 5329.

26	Enter the excess contributions from line 32 of your 2013 Form 5329 (see instructions). If zero, go to line 31			26	
27	If the contributions to your Coverdell ESAs for 2014 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27			
28	2014 distributions from your Coverdell ESAs (see instructions)	28			
29	Add lines 27 and 28			29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-			30	
31	Excess contributions for 2014 (see instructions)			31	
32	Total excess contributions. Add lines 30 and 31			32	
33	**Additional tax.** Enter 6% (.06) of the **smaller** of line 32 **or** the value of your Coverdell ESAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			33	

Part VI Additional Tax on Excess Contributions to Archer MSAs

Complete this part if you or your employer contributed more to your Archer MSAs for 2014 than is allowable or you had an amount on line 41 of your 2013 Form 5329.

34	Enter the excess contributions from line 40 of your 2013 Form 5329 (see instructions). If zero, go to line 39			34	
35	If the contributions to your Archer MSAs for 2014 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35			
36	2014 distributions from your Archer MSAs from Form 8853, line 8	36			
37	Add lines 35 and 36			37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-			38	
39	Excess contributions for 2014 (see instructions)			39	
40	Total excess contributions. Add lines 38 and 39			40	
41	**Additional tax.** Enter 6% (.06) of the **smaller** of line 40 **or** the value of your Archer MSAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			41	

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs)

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2014 than is allowable or you had an amount on line 49 of your 2013 Form 5329.

42	Enter the excess contributions from line 48 of your 2013 Form 5329. If zero, go to line 47			42	
43	If the contributions to your HSAs for 2014 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43			
44	2014 distributions from your HSAs from Form 8889, line 16	44			
45	Add lines 43 and 44			45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-			46	
47	Excess contributions for 2014 (see instructions)			47	
48	Total excess contributions. Add lines 46 and 47			48	
49	**Additional tax.** Enter 6% (.06) of the **smaller** of line 48 **or** the value of your HSAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57			49	

Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

50	Minimum required distribution for 2014 (see instructions)	50	
51	Amount actually distributed to you in 2014	51	
52	Subtract line 51 from line 50. If zero or less, enter -0-	52	
53	**Additional tax.** Enter 50% (.50) of line 52. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	53	

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

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

▶ Your signature ▶ Date

Paid Preparer Use Only				
Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

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Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits (American Opportunity and Lifetime Learning Credits)

▶ Attach to Form 1040 or Form 1040A.

▶ Information about Form 8863 and its separate instructions is at *www.irs.gov/form8863.*

OMB No. 1545-0074

2014

Attachment Sequence No. 50

Name(s) shown on return	Your social security number
Kristian D & Deborah C Secor	041-80-2377

CAUTION *Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.*

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30			1	
2	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	2			
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3			
4	Subtract line 3 from line 2. If zero or less, **stop**; you cannot take any education credit	4			
5	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	5			
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)			6	
7	Multiply line 1 by line 6. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions described in the instructions, you **cannot** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ▶ ☐			7	
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below.			8	

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)			9	
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	6,590.
11	Enter the smaller of line 10 or $10,000			11	6,590.
12	Multiply line 11 by 20% (.20)			12	1,318.
13	Enter: $128,000 if married filing jointly; $64,000 if single, head of household, or qualifying widow(er)	13	128,000.		
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	90,643.		
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	37,357.		
16	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	16	20,000.		
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)			17	1.000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶			18	1,318.
19	**Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33			19	1,318.

Name(s) shown on return	Your social security number
Kristian D & Deborah C Secor	041-80-2377

Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

Part III **Student and Educational Institution Information**
See instructions.

20 Student name (as shown on page 1 of your tax return) Kristian D Secor	**21** Student social security number (as shown on page 1 of your tax return) 041-80-2377
22 Educational institution information (see instructions)	
a. Name of first educational institution Argosy University	**b.** Name of second educational institution (if any)
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 1615 Murray Canyon Rd #100 San Diego CA 92108	**(1)** Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2014? ☐ Yes ☒ No	**(2)** Did the student receive Form 1098-T from this institution for 2014? ☐ Yes ☐ No
(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? ☐ Yes ☒ No	**(3)** Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? ☐ Yes ☐ No
If you checked "No" in **both (2) and (3)**, skip **(4)**.	If you checked "No" in **both (2) and (3)**, skip **(4)**.
(4) If you checked "Yes" in **(2) or (3)**, enter the institution's federal identification number (from Form 1098-T). 36-2855674	**(4)** If you checked "Yes" in **(2) or (3)**, enter the institution's federal identification number (from Form 1098-T).

23	Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2014?	☐ Yes — **Stop!** Go to line 31 for this student.	☒ No — Go to line 24.
24	Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2014 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)	☒ Yes — Go to line 25.	☐ No — **Stop!** Go to line 31 for this student.
25	Did the student complete the first 4 years of post-secondary education before 2014?	☒ Yes — **Stop!** Go to line 31 for this student.	☐ No — Go to line 26.
26	Was the student convicted, before the end of 2014, of a felony for possession or distribution of a controlled substance?	☐ Yes — **Stop!** Go to line 31 for this student.	☐ No — Complete lines 27 through 30 for this student.

CAUTION *You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.*

American Opportunity Credit

27	Adjusted qualified education expenses (see instructions). **Do not enter more than $4,000**	**27**	
28	Subtract $2,000 from line 27. If zero or less, enter -0- . . .	**28**	
29	Multiply line 28 by 25% (.25) . . .	**29**	
30	If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1 .	**30**	

Lifetime Learning Credit

31	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 . . .	**31**	6,590.

Tax History Report

2014

► Keep for your records

Name(s) Shown on Return
Kristian D & Deborah C Secor

	Five Year Tax History:				
	2010	**2011**	**2012**	**2013**	**2014**
Filing status	MFJ	MFJ	MFJ	MFJ	MFJ
Total income	106,813.	98,721.	87,931.	93,434.	91,070.
Adjustments to income	250.	1,750.	576.	976.	427.
Adjusted gross income	106,563.	96,971.	87,355.	92,458.	90,643.
Tax expense	6,148.	14,732.	3,355.	3,369.	3,258.
Interest expense					
Contributions		1,800.			
Miscellaneous deductions		2,396.			0.
Other Itemized Deductions					
Total itemized/ standard deduction	11,400.	18,928.	11,900.	12,200.	12,400.
Exemption amount	7,300.	7,400.	7,600.	7,800.	7,900.
Taxable income	87,863.	70,643.	67,855.	72,458.	70,343.
Tax	14,331.	9,906.	9,311.	9,979.	9,641.
Alternative min tax					
Total credits			123.	310.	1,318.
Other taxes	453.		128.	133.	2,245.
Payments	11,663.	9,874.	8,520.	9,816.	9,887.
Form 2210 penalty	41.				
Amount owed	3,162.	32.	796.		681.
Applied to next year's estimated tax					
Refund				14.	
Effective tax rate %	12.70	10.22	10.52	10.46	9.18
**Tax bracket %	25.0	25.0	15.0	15.0	15.0

**Tax bracket % is based on Taxable income.

Smart Worksheets from your 2014 California Attachment

SMART WORKSHEET FOR: Form 1040: Individual Tax Return

Tax Smart Worksheet

A	Tax	9,641.
	Check if from:	
1	Tax table	X
2	Tax Computation Worksheet (see instructions)	
3	Schedule D Tax Worksheet	
4	Qualified Dividends and Capital Gain Tax Worksheet	
5	Schedule J	
6	Form 8615	
7	Foreign Earned Income Tax Worksheet	
B	Additional tax from Form 8814	
C	Additional tax from Form 4972	
D	Tax from additional Form(s) 4972	
E	Recapture tax from Form 8863	
F	IRC Section 197(f)(9)(B)(ii) election for an additional tax	
G	**Tax**. Add lines A through F. Enter the result here and on line **44**	9,641.

SMART WORKSHEET FOR: Form 5329: Additional Tax on Retirement Distributions (Taxpayer)

Early Distributions Included in Gross Income Smart Worksheet

	Complete column B for distributions from SIMPLE plans in first 2 years. Complete column A for all other distributions, including distributions from SIMPLE plans after first 2 years.	**Column A** Non SIMPLE Distributions	**Column B** SIMPLE Distributions
A	Qualified retirement plans (including IRAs) with code '1' on Form 1099-R reduced by rollovers, Roth conversions, and nontaxable part of IRA distributions	25,000.	
B	SIMPLE plan distributions with a code 'S' on Form 1099-R reduced by rollovers, Roth conversions, and nontaxable part of distributions		
C	Prohibited transaction with code '5' on Form 1099-R If this distribution is from a SIMPLE plan, *see Help*		
D	Other early distributions (Form 1099-R does not show a code '1', '5' or 'S')		
E	Roth IRA distributions		
F	Total	25,000.	

SMART WORKSHEET FOR: Form 5329: Additional Tax on Retirement Distributions (Taxpayer)

Distributions Not Subject to Additional Tax Smart Worksheet

Complete column B for distributions from SIMPLE plans in first 2 years. Complete column A for all other distributions, including distributions from SIMPLE plans after first 2 years.

		Column A Non SIMPLE Distributions	Column B SIMPLE Distributions
A	Separation from service in or after year reaching age 55 (age 50 for qualified public safety employees)		
B	Equal periodic payments		
C	Total and permanent disability		
D	Death (does not apply to modified endowment contracts)		
E	Extent of medical expenses *		
F	Paid alternate payee under a QDRO **		
G	Unemployed individuals for health insurance premiums *		
H	Higher education expenses *	6,085.	
I	First home purchases *		
J	IRS levy of the qualified plan		
K	Qualified distributions to reservists		
L	Other (including over age 59-1/2)		

* Does not apply to annuities or modified endowment contracts.

** Does not apply to distributions from IRAs or annuity or modified endowment contracts.

G, H, and I apply only to IRA distributions.

SMART WORKSHEET FOR: Form 5329: Additional Tax on Retirement Distributions (Taxpayer)

Line 3 Smart Worksheet

A	Amount subject to the 10% additional tax	18,915.
B	Amount subject to the 25% additional tax	

SMART WORKSHEET FOR: Form 8863: Education Credits

Nonrefundable Credit -- Form 8863, Line 19

1	Enter amount from line 18, Form 8863	**1**	1,318.
2	Enter amount from line 9, Form 8863	**2**	
3	Add lines 1 and 2	**3**	1,318.
4	Enter the amount from Form 1040, line 47; or Form 1040A, line 30	**4**	9,641.
5	Enter the amount from either: Form 1040, lines 48 and 49 and the amount from Schedule R, line 22; or Form 1040A, lines 31 and 32	**5**	
6	Subtract line 5 from line 4	**6**	9,641.
7	Enter the smaller of line 3 or line 6 here and on Form 8863, line 19	**7**	1,318.