

Filing status: Single Married filing jointly Married filing separately Head of household Qualifying widow(er)

Your first name and initial: Liz Last name: Brushstroke Your social security number: 333-44-5555

Your standard deduction: Someone can claim you as a dependent You were born before January 2, 1954 You are blind

If joint return, spouse's first name and initial: _____ Last name: _____ Spouse's social security number: _____

Spouse standard deduction: Someone can claim your spouse as a dependent Spouse was born before January 2, 1954 Full-year health care coverage or exempt (see inst.)

Spouse is blind Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions. Commonwealth Ave Apt. no. 5 Presidential Election Campaign (see inst.) You Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. Chestnut Hill MA 02467 If more than four dependents, see inst. and ✓ here

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

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	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	<u>Peter Jason Riley, CPA</u>		<u>Professor/Artist</u>	<input type="text"/>
	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.)
				<input type="text"/>

Paid Preparer Use Only

Preparer's name	Preparer's signature	PTIN	Firm's EIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
<u>Peter Jason Riley, CPA</u>	<u>Peter Jason Riley, CPA</u>	<u>P00413102</u>	<u>04-3577120</u>	
Firm's name ▶ <u>RILEY & ASSOCIATES, P.C.</u>	Phone no. <u>(978) 463-9350</u>			
Firm's address ▶ <u>5 PERRY WAY - P O BOX 157 NEWBURYPORT MA 01950</u>				

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

Standard Deduction for —
• Single or married filing separately, \$12,000
• Married filing jointly or Qualifying widow(er), \$24,000
• Head of household, \$18,000
• If you checked any box under Standard deduction, see instructions.

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	53,211.
2a	Tax-exempt interest	2a	
2b	Taxable interest	2b	
3a	Qualified dividends	3a	
3b	Ordinary dividends	3b	
4a	IRAs, pensions, and annuities	4a	
4b	Taxable amount	4b	
5a	Social security benefits	5a	
5b	Taxable amount	5b	
6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 <u>1,484.</u>	6	54,695.
7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	7	54,590.
8	Standard deduction or itemized deductions (from Schedule A)	8	12,000.
9	Qualified business income deduction (see instructions)	9	276.
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	10	42,314.
11	a Tax (see inst.) <u>5,251.</u> (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/> _____) b Add any amount from Schedule 2 and check here <input type="checkbox"/>	11	5,251.
12	a Child tax credit/credit for other dependents _____ b Add any amount from Schedule 3 and check here <input type="checkbox"/>	12	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	5,251.
14	Other taxes. Attach Schedule 4	14	210.
15	Total tax. Add lines 13 and 14	15	5,461.
16	Federal income tax withheld from Forms W-2 and 1099	16	6,144.
17	Refundable credits: a EIC (see inst.) <u>No</u> b Sch. 8812 _____ c Form 8863 _____ Add any amount from Schedule 5 _____	17	
18	Add lines 16 and 17. These are your total payments	18	6,144.
19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid	19	683.
20a	Amount of line 19 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	20a	683.
b	Routing number <u>X X X X X X X X X X</u> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <u>X X X X X X X X X X X X X X X X</u>		
21	Amount of line 19 you want applied to your 2019 estimated tax	21	
22	Amount you owe . Subtract line 18 from line 15. For details on how to pay, see instructions	22	
23	Estimated tax penalty (see instructions)	23	



SCHEDULE 1
(Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2018
Attachment
Sequence No. **01**

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.**

▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

Name(s) shown on Form 1040

Liz Brushstroke

Your social security number

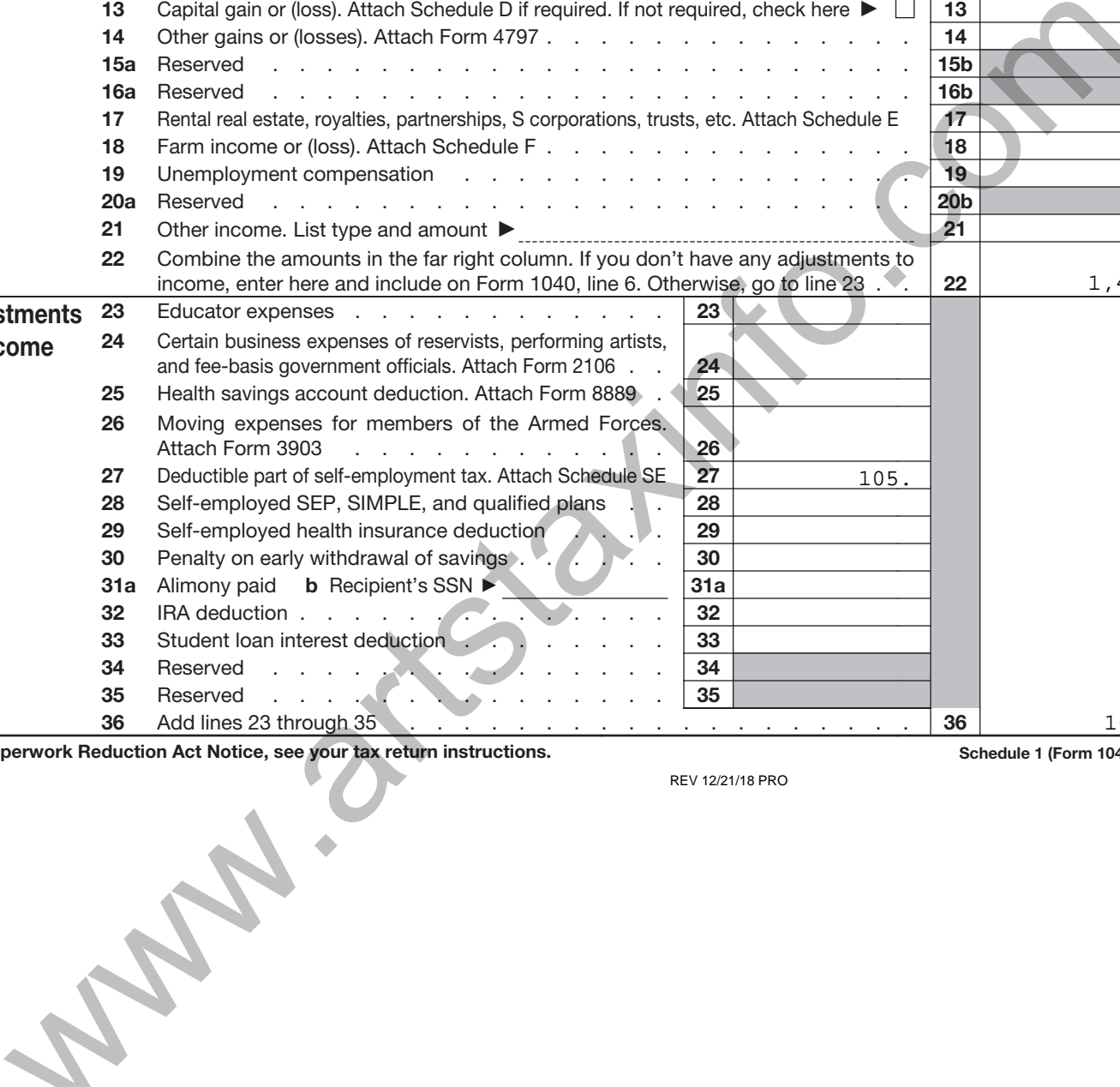
333-44-5555

Additional Income	1-9b	Reserved	1-9b
	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 1,484.
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13
	14	Other gains or (losses). Attach Form 4797	14
	15a	Reserved	15b
	16a	Reserved	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	Reserved	20b
	21	Other income. List type and amount ▶	21
	22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23	22 1,484.
Adjustments to Income	23	Educator expenses	23
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	24
	25	Health savings account deduction. Attach Form 8889	25
	26	Moving expenses for members of the Armed Forces. Attach Form 3903	26
	27	Deductible part of self-employment tax. Attach Schedule SE	27 105.
	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	Reserved	34
	35	Reserved	35
	36	Add lines 23 through 35	36 105.

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

Schedule 1 (Form 1040) 2018

REV 12/21/18 PRO



**SCHEDULE 4
(Form 1040)**

Other Taxes

OMB No. 1545-0074

2018
Attachment
Sequence No. **04**

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.**

▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

Name(s) shown on Form 1040

Liz Brushstroke

Your social security number

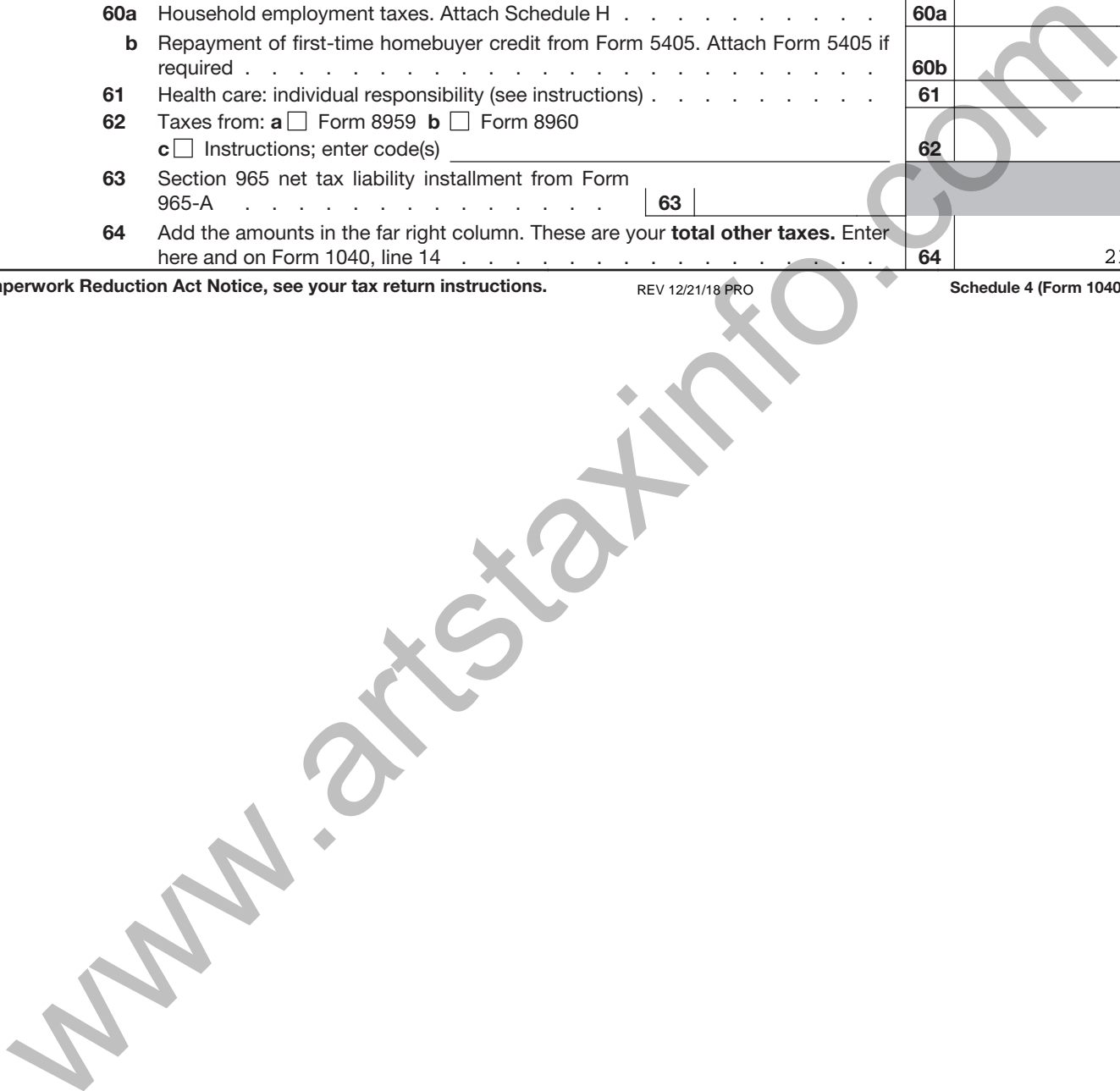
333-44-5555

Other Taxes				
57	Self-employment tax. Attach Schedule SE		57	210.
58	Unreported social security and Medicare tax from: Form a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919		58	
59	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required		59	
60a	Household employment taxes. Attach Schedule H		60a	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required		60b	
61	Health care: individual responsibility (see instructions)		61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) _____		62	
63	Section 965 net tax liability installment from Form 965-A	63		
64	Add the amounts in the far right column. These are your total other taxes . Enter here and on Form 1040, line 14		64	210.

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

REV 12/21/18 PRO

Schedule 4 (Form 1040) 2018



**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

**Profit or Loss From Business
(Sole Proprietorship)**

▶ Go to www.irs.gov/ScheduleC for instructions and the latest information.
▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2018
Attachment
Sequence No. **09**

Name of proprietor Liz Brushstroke		Social security number (SSN) 333-44-5555
A Principal business or profession, including product or service (see instructions) Visual Artist	B Enter code from instructions ▶ 7 1 1 5 1 0	
C Business name. If no separate business name, leave blank. Big Orb Art Studio	D Employer ID number (EIN) (see instr.) 	
E Business address (including suite or room no.) ▶ Commonwealth Ave City, town or post office, state, and ZIP code Chestnut Hill, MA 02467		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2018, check here		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	<input type="checkbox"/>	1	29,540.
2 Returns and allowances		2	
3 Subtract line 2 from line 1		3	29,540.
4 Cost of goods sold (from line 42)		4	10,500.
5 Gross profit. Subtract line 4 from line 3		5	19,040.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	0.
7 Gross income. Add lines 5 and 6		7	19,040.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		18 Office expense (see instructions)	18	104.
9 Car and truck expenses (see instructions).	9	2,255.	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13	656.	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	207.
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	3,835.
b Other	16b		b Deductible meals (see instructions)	24b	888.
17 Legal and professional services	17	250.	25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a			26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7			27a Other expenses (from line 48)	27a	5,831.
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30			27b Reserved for future use	27b	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.			28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	14,026.
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.			29 Tentative profit or (loss). Subtract line 28 from line 7	29	5,014.
			30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	3,530.
			31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	1,484.
			32a <input type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input checked="" type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . .	35 5,000.
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38 3,000.
39	Other costs	39 8,000.
40	Add lines 35 through 39	40 16,000.
41	Inventory at end of year	41 5,500.
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42 10,500.

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) ▶
44	Of the total number of miles you drove your vehicle during 2018, enter the number of miles you used your vehicle for:	
a	Business	b Commuting (see instructions)
		c Other
45	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?.	<input type="checkbox"/> Yes <input type="checkbox"/> No
47a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

AMORTIZATION	324.
Graphics Design Fees	395.
Printing	498.
Photo Costs	525.
Processing	314.
Internet Service	304.
Cell & Skype Service	315.
Museum Memberships	220.
See Line 48 Other Expenses	2,936.
48 Total other expenses. Enter here and on line 27a	48 5,831.

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

2018
Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

► Go to www.irs.gov/ScheduleSE for instructions and the latest information.
► Attach to Form 1040 or Form 1040NR.

Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)
Liz Brushstroke

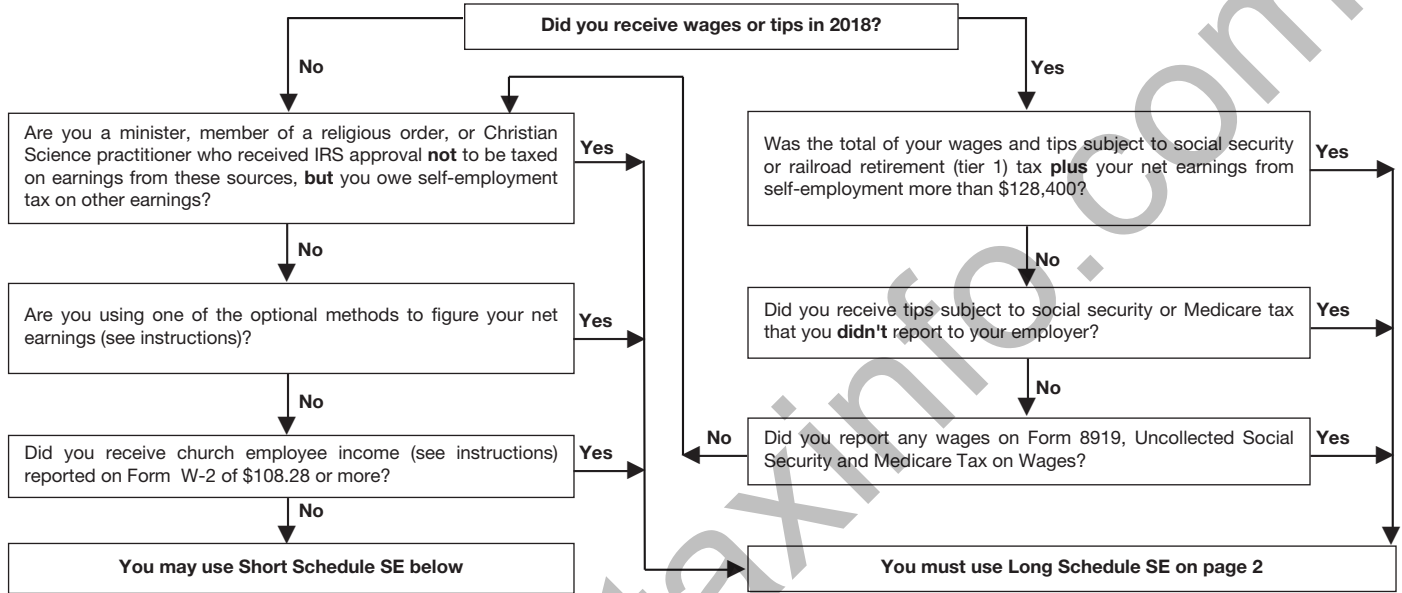
Social security number of person
with self-employment income ►

333-44-5555

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 AH	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	1,484.
3	Combine lines 1a, 1b, and 2	3	1,484.
4	Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b. ►	4	1,370.
5	Self-employment tax. If the amount on line 4 is: • \$128,400 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55 • More than \$128,400, multiply line 4 by 2.9% (0.029). Then, add \$15,921.60 to the result. Enter the total here and on Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55 . . .	5	210.
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040), line 27, or Form 1040NR, line 27 . . .	6	105.

Expenses for Business Use of Your Home

Department of the Treasury
Internal Revenue Service (99)

▶ **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**
▶ **Go to www.irs.gov/Form8829 for instructions and the latest information.**

2018

Attachment
Sequence No. **176**

Name(s) of proprietor(s) Liz Brushstroke	Your social security number 333-44-5555
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Part I Part of Your Home Used for Business	Visual Artist
1 Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1 190
2 Total area of home	2 1,085
3 Divide line 1 by line 2. Enter the result as a percentage	3 17.51 %
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.	
4 Multiply days used for daycare during year by hours used per day	4 hr.
5 Total hours available for use during the year (365 days x 24 hours) (see instructions)	5 8,760 hr.
6 Divide line 4 by line 5. Enter the result as a decimal amount	6
7 Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7 17.51 %

Part II Figure Your Allowable Deduction	(a) Direct expenses	(b) Indirect expenses
8 Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home (see instructions) See instructions for columns (a) and (b) before completing lines 9-22.		
9 Casualty losses (see instructions)	9	
10 Deductible mortgage interest (see instructions)	10	
11 Real estate taxes (see instructions)	11	
12 Add lines 9, 10, and 11	12	
13 Multiply line 12, column (b), by line 7.		13
14 Add line 12, column (a), and line 13		14
15 Subtract line 14 from line 8. If zero or less, enter -0-		15 5,014.
16 Excess mortgage interest (see instructions)	16	
17 Excess real estate taxes (see instructions)	17	
18 Insurance	18	308.
19 Rent	19	19,850.
20 Repairs and maintenance	20	
21 Utilities	21	
22 Other expenses (see instructions)	22	
23 Add lines 16 through 22	23	20,158.
24 Multiply line 23, column (b), by line 7.	24	3,530.
25 Carryover of prior year operating expenses (see instructions)	25	
26 Add line 23, column (a), line 24, and line 25		26 3,530.
27 Allowable operating expenses. Enter the smaller of line 15 or line 26		27 3,530.
28 Limit on excess casualty losses and depreciation. Subtract line 27 from line 15		28 1,484.
29 Excess casualty losses (see instructions)	29	
30 Depreciation of your home from line 42 below	30	
31 Carryover of prior year excess casualty losses and depreciation (see instructions)	31	
32 Add lines 29 through 31		32
33 Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32		33
34 Add lines 14, 27, and 33.		34 3,530.
35 Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684 (see instructions)		35
36 Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions		36 3,530.

Part III Depreciation of Your Home	
37 Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	37
38 Value of land included on line 37	38
39 Basis of building. Subtract line 38 from line 37	39
40 Business basis of building. Multiply line 39 by line 7.	40
41 Depreciation percentage (see instructions)	41 %
42 Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42

Part IV Carryover of Unallowed Expenses to 2019	
43 Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43 0.
44 Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return Liz Brushstroke	Business or activity to which this form relates Sch C Visual Artist	Identifying number 333-44-5555
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Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	1,000,000.
2 Total cost of section 179 property placed in service (see instructions)	2	3,893.
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,500,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
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	1,000,000.
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
Digital Camera	399.	399.
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	399.
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	399.
10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	55,094.
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	399.
13 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12	13	0.

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2018	17	0.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>	18	

Section B—Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property		3,494.	7.0	MQ	200 DB	257.
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	656.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? **Yes** **No** **24b** If "Yes," is the evidence written? **Yes** **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
Auto	01/01/2010	25.57 %				S/L-		
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles)	4,137											
31 Total commuting miles driven during the year	2,650											
32 Total other personal (noncommuting) miles driven	9,391											
33 Total miles driven during the year. Add lines 30 through 32	16,178											
34 Was the vehicle available for personal use during off-duty hours?	X											
35 Was the vehicle used primarily by a more than 5% owner or related person?	X											
36 Is another vehicle available for personal use?		X										

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2018 tax year (see instructions):					
Website Costs	07/01/2018	1,945.	A197	3.00 yrs	324.
43 Amortization of costs that began before your 2018 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report				44	324.

Additional information from your 2018 Federal Tax Return

Schedule C (Visual Artist): Profit or Loss from Business

Ln 24b: 50% limit

Itemization Statement

Description	Amount
Ireland 8 Days @ \$126	1,008.
Phoenix 3 Days @ \$59	177.
Lunch NYC	42.
NYC 2 days @ \$74	148.
Other	401.
Total	1,776.

Schedule C (Visual Artist): Profit or Loss from Business

Line 24a

Itemization Statement

Description	Amount
Ireland - Airfare & Transportation	1,952.
Ireland - AirBnB - 8 Days	1,112.
Phoenix - Airfare	348.
Phoenix	423.
Total	3,835.

Schedule C (Visual Artist): Profit or Loss from Business

Line 39

Itemization Statement

Description	Amount
Printing	2,000.
Framing	6,000.
Total	8,000.

Schedule C (Visual Artist): Profit or Loss from Business

Line 48 Other Expenses

Continuation Statement

Description	Amount
Gallery Costs	89.
Shipping & Postage	1,341.
Publications	177.
Dues & Memberhips	215.
Show Entry Fees	195.
Art History Class (Ireland)	622.
Promotional Expense	297.
Total	2,936.