

For the year Jan. 1–Dec. 31, 2015, or other tax year beginning \_\_\_\_\_, 2015, ending \_\_\_\_\_, 20

See separate instructions.

|                                                                                                                                                              |                               |                                                                                                                                                                                                                                                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Your first name and initial<br><b>Guy</b>                                                                                                                    | Last name<br><b>Focal</b>     | Your social security number<br><b>444-55-6666</b>                                                                                                                                                                                                   |
| If a joint return, spouse's first name and initial<br><b>Mary</b>                                                                                            | Last name<br><b>Focal</b>     | Spouse's social security number<br><b>555-66-7777</b>                                                                                                                                                                                               |
| Home address (number and street). If you have a P.O. box, see instructions.<br><b>Camp Place</b>                                                             |                               | Apt. no.                                                                                                                                                                                                                                            |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).<br><b>New Orleans LA 70130</b> |                               | <b>Presidential Election Campaign</b><br>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.<br><input type="checkbox"/> You <input type="checkbox"/> Spouse |
| Foreign country name                                                                                                                                         | Foreign province/state/county | Foreign postal code                                                                                                                                                                                                                                 |

**Filing Status**

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

Check only one box.

**Exemptions**

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

b  Spouse . . . . .

| c Dependents:  |           | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions) |
|----------------|-----------|----------------------------------------|-------------------------------------|------------------------------------------------------------------------------------------------------------------|
| (1) First name | Last name |                                        |                                     |                                                                                                                  |
|                |           |                                        |                                     | <input type="checkbox"/>                                                                                         |
|                |           |                                        |                                     | <input type="checkbox"/>                                                                                         |
|                |           |                                        |                                     | <input type="checkbox"/>                                                                                         |
|                |           |                                        |                                     | <input type="checkbox"/>                                                                                         |

If more than four dependents, see instructions and check here

d Total number of exemptions claimed . . . . .

**Boxes checked on 6a and 6b** 2

**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**   

**Add numbers on lines above** 2

**Income**

|     |                                                                                                                        |     |         |
|-----|------------------------------------------------------------------------------------------------------------------------|-----|---------|
| 7   | Wages, salaries, tips, etc. Attach Form(s) W-2                                                                         | 7   | 89,632. |
| 8a  | Taxable interest. Attach Schedule B if required                                                                        | 8a  | 147.    |
| b   | Tax-exempt interest. Do not include on line 8a                                                                         | 8b  |         |
| 9a  | Ordinary dividends. Attach Schedule B if required                                                                      | 9a  | 89.     |
| b   | Qualified dividends                                                                                                    | 9b  | 71.     |
| 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  | 2,379.  |
| 13  | Capital gain or (loss). Attach Schedule D if required. If not required, check here <input checked="" type="checkbox"/> | 13  | 44.     |
| 14  | Other gains or (losses). Attach Form 4797                                                                              | 14  |         |
| 15a | IRA distributions                                                                                                      | 15a |         |
| b   | Taxable amount                                                                                                         | 15b |         |
| 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  | 92,291. |

**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  | 168.    |
| 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  | 418.    |
| 37  | Subtract line 36 from line 22. This is your adjusted gross income ▶                                                          | 37  | 91,873. |

**Tax and Credits**

38 Amount from line 37 (adjusted gross income) 38 91,873.

39a Check  You were born before January 2, 1951,  Blind.  Spouse was born before January 2, 1951,  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 13,604.

41 Subtract line 40 from line 38 41 78,269.

42 Exemptions. If line 38 is \$154,950 or less, multiply \$4,000 by the number on line 6d. Otherwise, see instructions 42 8,000.

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 70,269.

44 Tax (see instructions). Check if any from: a  Form(s) 8814 b  Form 4972 c  44 9,604.

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 9,604.

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

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

56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- 56 9,604.

**Other Taxes**

57 Self-employment tax. Attach Schedule SE 57 336.

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

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 9,940.

**Payments**

64 Federal income tax withheld from Forms W-2 and 1099 64 12,310.

65 2015 estimated tax payments and amount applied from 2014 return 65

66a Earned income credit (EIC) No 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  8885 d  73

74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments 74 12,310.

**Refund**

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid 75 2,370.

76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here  76a 2,370.

Direct deposit?  See instructions.

b Routing number X 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 X

77 Amount of line 75 you want applied to your 2016 estimated tax 77

**Amount You Owe**

78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions 78

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.

Your signature \_\_\_\_\_ Date \_\_\_\_\_ Your occupation **Writer** Daytime phone number \_\_\_\_\_

Spouse's signature. If a joint return, both must sign. \_\_\_\_\_ Date \_\_\_\_\_ Spouse's occupation **Teacher** If the IRS sent you an Identity Protection PIN, enter it here (see inst.) \_\_\_\_\_

**Paid Preparer Use Only**

Print/Type preparer's name \_\_\_\_\_ Preparer's signature **Peter Jason Riley CPA** Date **01/24/2016** Check  if self-employed PTIN **P00413102**

Firm's name **RILEY & ASSOCIATES, P.C.** Firm's EIN **04-3577120**

Firm's address **5 PERRY WAY - P O BOX 157 NEWBURYPORT MA 01950** Phone no. **(978)463-9350**

**SCHEDULE A  
(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

**2015**  
Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service (99)

► **Information about Schedule A and its separate instructions is at [www.irs.gov/schedulea](http://www.irs.gov/schedulea).**  
► **Attach to Form 1040.**

Name(s) shown on Form 1040

Your social security number

Guy & Mary Focal

444-55-6666

|                                                                                                 |                                                                                                                                                                                                      | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 |  |  |
|-------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|--|--|
| <b>Caution:</b> Do not include expenses reimbursed or paid by others.                           |                                                                                                                                                                                                      |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
| <b>Medical and Dental Expenses</b>                                                              | <b>1</b> Medical and dental expenses (see instructions) . . . . .                                                                                                                                    |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|                                                                                                 | <b>2</b> Enter amount from Form 1040, line 38 <b>2</b>                                                                                                                                               |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|                                                                                                 | <b>3</b> Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1951, multiply line 2 by 7.5% (.075) instead                                                      |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|                                                                                                 | <b>4</b> Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-                                                                                                                       |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
| <b>Taxes You Paid</b>                                                                           | <b>5</b> State and local ( <b>check only one box</b> ):                                                                                                                                              |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|                                                                                                 | <b>a</b> <input checked="" type="checkbox"/> Income taxes, or                                                                                                                                        |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|                                                                                                 | <b>b</b> <input type="checkbox"/> General sales taxes                                                                                                                                                |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|                                                                                                 | <b>6</b> Real estate taxes (see instructions) . . . . .                                                                                                                                              |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|                                                                                                 | <b>7</b> Personal property taxes . . . . .                                                                                                                                                           |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|                                                                                                 | <b>8</b> Other taxes. List type and amount ►                                                                                                                                                         |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|                                                                                                 | <b>9</b> Add lines 5 through 8 . . . . .                                                                                                                                                             |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|                                                                                                 | <b>10</b> Home mortgage interest and points reported to you on Form 1098                                                                                                                             |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|                                                                                                 | <b>11</b> Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ► |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
| <b>Note:</b><br>Your mortgage interest deduction may be limited (see instructions).             |                                                                                                                                                                                                      |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
| <b>12</b> Points not reported to you on Form 1098. See instructions for special rules . . . . . |                                                                                                                                                                                                      |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
| <b>13</b> Mortgage insurance premiums (see instructions) . . . . .                              |                                                                                                                                                                                                      |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
| <b>14</b> Investment interest. Attach Form 4952 if required. (See instructions.)                |                                                                                                                                                                                                      |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
| <b>15</b> Add lines 10 through 14 . . . . .                                                     |                                                                                                                                                                                                      |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
| <b>Gifts to Charity</b>                                                                         | <b>16</b> Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .                                                                                                  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|                                                                                                 | <b>17</b> Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 . . . . .                                                      |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|                                                                                                 | <b>18</b> Carryover from prior year . . . . .                                                                                                                                                        |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|                                                                                                 | <b>19</b> Add lines 16 through 18 . . . . .                                                                                                                                                          |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
| <b>Casualty and Theft Losses</b>                                                                | <b>20</b> Casualty or theft loss(es). Attach Form 4684. (See instructions.) . . . . .                                                                                                                |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
| <b>Job Expenses and Certain Miscellaneous Deductions</b>                                        | <b>21</b> Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► See Schedule A, Line 21 Statement                |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|                                                                                                 | <b>22</b> Tax preparation fees . . . . .                                                                                                                                                             |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|                                                                                                 | <b>23</b> Other expenses—investment, safe deposit box, etc. List type and amount ►                                                                                                                   |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|                                                                                                 | <b>24</b> Add lines 21 through 23 . . . . .                                                                                                                                                          |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|                                                                                                 | <b>25</b> Enter amount from Form 1040, line 38 <b>25</b> 91,873 . . . . .                                                                                                                            |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|                                                                                                 | <b>26</b> Multiply line 25 by 2% (.02) . . . . .                                                                                                                                                     |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|                                                                                                 | <b>27</b> Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-                                                                                                                  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
| <b>Other Miscellaneous Deductions</b>                                                           | <b>28</b> Other—from list in instructions. List type and amount ►                                                                                                                                    |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
| <b>Total Itemized Deductions</b>                                                                | <b>29</b> Is Form 1040, line 38, over \$154,950?                                                                                                                                                     |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|                                                                                                 | <input checked="" type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.         |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|                                                                                                 | <input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.                                         |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |
|                                                                                                 | <b>30</b> If you elect to itemize deductions even though they are less than your standard deduction, check here . . . . .                                                                            |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |  |

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

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

► **Information about Schedule C and its separate instructions is at [www.irs.gov/schedulec](http://www.irs.gov/schedulec).**  
► **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

**2015**  
Attachment  
Sequence No. **09**

|                                                                                                                                                              |                                                                         |                                                                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------|
| Name of proprietor<br><b>Guy Focal</b>                                                                                                                       |                                                                         | Social security number (SSN)<br><b>444-55-6666</b>                                |
| <b>A</b> Principal business or profession, including product or service (see instructions)<br><b>Writer</b>                                                  | <b>B</b> Enter code from instructions<br>► <b>7   1   1   5   1   0</b> |                                                                                   |
| <b>C</b> Business name. If no separate business name, leave blank.                                                                                           | <b>D</b> Employer ID number (EIN), (see instr.)<br>                     |                                                                                   |
| <b>E</b> Business address (including suite or room no.) ► <b>Camp Place</b><br>City, town or post office, state, and ZIP code <b>New Orleans, LA 70130</b>   |                                                                         |                                                                                   |
| <b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ► |                                                                         |                                                                                   |
| <b>G</b> Did you "materially participate" in the operation of this business during 2015? If "No," see instructions for limit on losses                       |                                                                         | <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> |
| <b>H</b> If you started or acquired this business during 2015, check here                                                                                    |                                                                         | <input type="checkbox"/>                                                          |
| <b>I</b> Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions)                                                   |                                                                         | <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> |
| <b>J</b> If "Yes," did you or will you file required Forms 1099?                                                                                             |                                                                         | <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> |

**Part I Income**

|                                                                                                                                                                                                    |   |         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---------|
| <b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . | 1 | 22,744. |
| <b>2</b> Returns and allowances . . . . .                                                                                                                                                          | 2 |         |
| <b>3</b> Subtract line 2 from line 1 . . . . .                                                                                                                                                     | 3 | 22,744. |
| <b>4</b> Cost of goods sold (from line 42) . . . . .                                                                                                                                               | 4 | 2,757.  |
| <b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .                                                                                                                                | 5 | 19,987. |
| <b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .                                                                              | 6 | 350.    |
| <b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . .                                                                                                                                          | 7 | 20,337. |

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

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |        |                                                                           |     |        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--------|---------------------------------------------------------------------------|-----|--------|
| <b>8</b> Advertising . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 8   |        | <b>18</b> Office expense (see instructions)                               | 18  | 187.   |
| <b>9</b> Car and truck expenses (see instructions). . . . .                                                                                                                                                                                                                                                                                                                                                                                                                              | 9   | 1,191. | <b>19</b> Pension and profit-sharing plans . . . . .                      | 19  |        |
| <b>10</b> Commissions and fees . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 10  |        | <b>20</b> Rent or lease (see instructions):                               |     |        |
| <b>11</b> Contract labor (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                              | 11  | 1,520. | <b>a</b> Vehicles, machinery, and equipment                               | 20a |        |
| <b>12</b> Depletion . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 12  |        | <b>b</b> Other business property . . . . .                                | 20b |        |
| <b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions). . . . .                                                                                                                                                                                                                                                                                                                                                                          | 13  | 3,462. | <b>21</b> Repairs and maintenance . . . . .                               | 21  | 120.   |
| <b>14</b> Employee benefit programs (other than on line 19) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                    | 14  |        | <b>22</b> Supplies (not included in Part III) . . . . .                   | 22  | 288.   |
| <b>15</b> Insurance (other than health)                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 15  |        | <b>23</b> Taxes and licenses . . . . .                                    | 23  |        |
| <b>16</b> Interest:                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |     |        | <b>24</b> Travel, meals, and entertainment:                               |     |        |
| <b>a</b> Mortgage (paid to banks, etc.)                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 16a |        | <b>a</b> Travel . . . . .                                                 | 24a | 3,940. |
| <b>b</b> Other . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 16b |        | <b>b</b> Deductible meals and entertainment (see instructions) . . . . .  | 24b | 421.   |
| <b>17</b> Legal and professional services                                                                                                                                                                                                                                                                                                                                                                                                                                                | 17  | 300.   | <b>25</b> Utilities . . . . .                                             | 25  |        |
| <b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . .                                                                                                                                                                                                                                                                                                                                                                              | 28  |        | <b>26</b> Wages (less employment credits) . . . . .                       | 26  |        |
| <b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                             | 29  |        | <b>27a</b> Other expenses (from line 48) . . . . .                        | 27a | 3,106. |
| <b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).<br><b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____<br>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  |        | <b>27b</b> <b>Reserved for future use</b> . . . . .                       | 27b |        |
| <b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29.<br>• If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> .<br>• If a loss, you <b>must</b> go to line 32.                                                                                                                       | 31  |        | <b>32a</b> <input checked="" type="checkbox"/> All investment is at risk. |     |        |
| <b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions).<br>• If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> .<br>• If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited. |     |        | <b>32b</b> <input type="checkbox"/> Some investment is not at risk.       |     |        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |        |                                                                           |     | 2,379. |

**Part III Cost of Goods Sold** (see instructions)

|           |                                                                                                                                                                                                          |                                                                        |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|
| <b>33</b> | Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation) |                                                                        |
| <b>34</b> | Was there any change in determining quantities, costs, or valuations between opening and closing inventory?<br>If "Yes," attach explanation . . . . .                                                    | <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> |
| <b>35</b> | Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . .                                                                                                | <b>35</b> _____                                                        |
| <b>36</b> | Purchases less cost of items withdrawn for personal use . . . . .                                                                                                                                        | <b>36</b> 1,307.                                                       |
| <b>37</b> | Cost of labor. Do not include any amounts paid to yourself . . . . .                                                                                                                                     | <b>37</b> 1,450.                                                       |
| <b>38</b> | Materials and supplies . . . . .                                                                                                                                                                         | <b>38</b> _____                                                        |
| <b>39</b> | Other costs . . . . .                                                                                                                                                                                    | <b>39</b> _____                                                        |
| <b>40</b> | Add lines 35 through 39 . . . . .                                                                                                                                                                        | <b>40</b> 2,757.                                                       |
| <b>41</b> | Inventory at end of year . . . . .                                                                                                                                                                       | <b>41</b> _____                                                        |
| <b>42</b> | <b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .                                                                                                  | <b>42</b> 2,757.                                                       |

**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.

|            |                                                                                                                       |                                                                        |
|------------|-----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|
| <b>43</b>  | When did you place your vehicle in service for business purposes? (month, day, year) ▶                                | _____                                                                  |
| <b>44</b>  | Of the total number of miles you drove your vehicle during 2015, enter the number of miles you used your vehicle for: |                                                                        |
| <b>a</b>   | Business _____                                                                                                        |                                                                        |
| <b>b</b>   | Commuting (see instructions) _____                                                                                    |                                                                        |
| <b>c</b>   | Other _____                                                                                                           |                                                                        |
| <b>45</b>  | Was your vehicle available for personal use during off-duty hours? . . . . .                                          | <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> |
| <b>46</b>  | Do you (or your spouse) have another vehicle available for personal use?. . . . .                                     | <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> |
| <b>47a</b> | Do you have evidence to support your deduction? . . . . .                                                             | <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> |
| <b>b</b>   | If "Yes," is the evidence written? . . . . .                                                                          | <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> |

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

|                                                                      |                  |
|----------------------------------------------------------------------|------------------|
| AMORTIZATION                                                         | 308.             |
| Merchant/PayPal Fees                                                 | 143.             |
| Image Scanning                                                       | 395.             |
| ISP                                                                  | 205.             |
| Publications                                                         | 877.             |
| Research - Streaming Video/DVD                                       | 204.             |
| Dues and Subscriptions                                               | 305.             |
| Communications                                                       | 287.             |
| Postage                                                              | 382.             |
| <b>48 Total other expenses.</b> Enter here and on line 27a . . . . . | <b>48</b> 3,106. |

**SCHEDULE SE  
(Form 1040)**

**Self-Employment Tax**

OMB No. 1545-0074

**2015**  
Attachment  
Sequence No. **17**

Department of the Treasury  
Internal Revenue Service (99)

► **Information about Schedule SE and its separate instructions is at [www.irs.gov/schedulese](http://www.irs.gov/schedulese).**  
► **Attach to Form 1040 or Form 1040NR.**

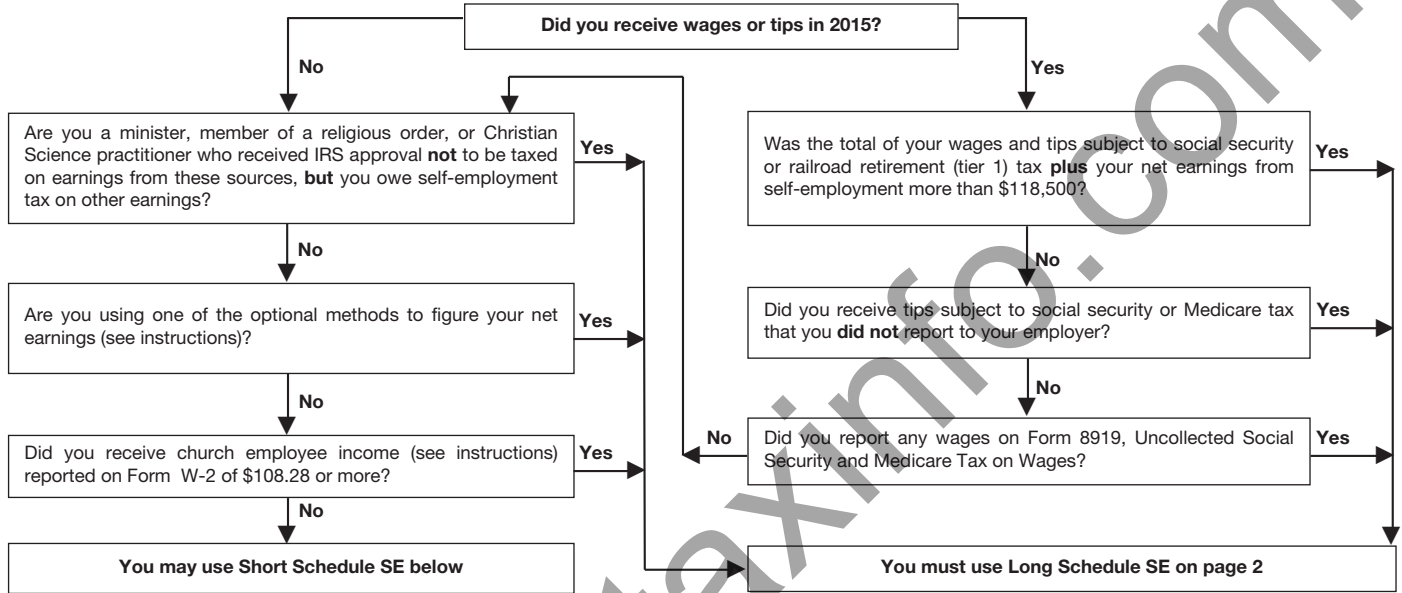
Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)  
Guy Focal

Social security number of person  
with **self-employment** income ► 444-55-6666

**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.

|           |                                                                                                                                                                                                                                                                                                                                                                                       |           |        |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|
| <b>1a</b> | Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .                                                                                                                                                                                                                                                         | <b>1a</b> |        |
| <b>b</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 . . . . .                                                                                                                                                         | <b>1b</b> | ( )    |
| <b>2</b>  | 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 . . . . .                                    | <b>2</b>  | 2,379. |
| <b>3</b>  | Combine lines 1a, 1b, and 2 . . . . .                                                                                                                                                                                                                                                                                                                                                 | <b>3</b>  | 2,379. |
| <b>4</b>  | Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; <b>do not</b> file this schedule unless you have an amount on line 1b . . . . . ►                                                                                                                                                                                                          | <b>4</b>  | 2,197. |
| <b>5</b>  | <b>Self-employment tax.</b> If the amount on line 4 is:<br>• \$118,500 or less, multiply line 4 by 15.3% (.153). Enter the result here and on <b>Form 1040, line 57, or Form 1040NR, line 55</b><br>• More than \$118,500, multiply line 4 by 2.9% (.029). Then, add \$14,694 to the result. Enter the total here and on <b>Form 1040, line 57, or Form 1040NR, line 55</b> . . . . . | <b>5</b>  | 336.   |
| <b>6</b>  | <b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.50). Enter the result here and on <b>Form 1040, line 27, or Form 1040NR, line 27</b> . . . . .                                                                                                                                                                                                         | <b>6</b>  | 168.   |

## Unreimbursed Employee Business Expenses

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

**2015**  
Attachment  
Sequence No. **129A**

▶ Information about Form 2106 and its separate instructions is available at [www.irs.gov/form2106](http://www.irs.gov/form2106).

|                               |                                                                  |                                              |
|-------------------------------|------------------------------------------------------------------|----------------------------------------------|
| Your name<br><b>Guy Focal</b> | Occupation in which you incurred expenses<br><b>Staff Writer</b> | Social security number<br><b>444-55-6666</b> |
|-------------------------------|------------------------------------------------------------------|----------------------------------------------|

**You Can Use This Form Only if All of the Following Apply.**

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2015.

**Caution:** You can use the standard mileage rate for 2015 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

**Part I Figure Your Expenses**

|                                                                                                                                                                                                                                                                                                                                                                                       |          |        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------|
| 1 Complete Part II. Multiply line 8a by 57.5¢ (.575). Enter the result here . . . . .                                                                                                                                                                                                                                                                                                 | <b>1</b> |        |
| 2 Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work . . . . .                                                                                                                                                                                                                           | <b>2</b> | 386.   |
| 3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment . . . . .                                                                                                                                                                                                                                | <b>3</b> | 1,178. |
| 4 Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment . . . . .                                                                                                                                                                                                                                                                        | <b>4</b> | 295.   |
| 5 Meals and entertainment expenses: \$ <u>222.</u> × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)                                                                                                       | <b>5</b> | 111.   |
| 6 <b>Total expenses.</b> Add lines 1 through 5. Enter here and on <b>Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040NR), line 7</b> ). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.) . . . . . | <b>6</b> | 1,970. |

**Part II Information on Your Vehicle.** Complete this part **only** if you are claiming vehicle expense on line 1.

- 7 When did you place your vehicle in service for business use? (month, day, year) ▶ \_\_\_\_\_
- 8 Of the total number of miles you drove your vehicle during 2015, enter the number of miles you used your vehicle for:
- a Business \_\_\_\_\_ b Commuting (see instructions) \_\_\_\_\_ c Other \_\_\_\_\_
- 9 Was your vehicle available for personal use during off-duty hours? . . . . .  Yes  No
- 10 Do you (or your spouse) have another vehicle available for personal use? . . . . .  Yes  No
- 11a Do you have evidence to support your deduction? . . . . .  Yes  No
- b If "Yes," is the evidence written? . . . . .  Yes  No

**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.**

**2015**  
Attachment  
Sequence No. **176**

▶ **Information about Form 8829 and its separate instructions is at [www.irs.gov/form8829](http://www.irs.gov/form8829).**

Name(s) of proprietor(s)

Your social security number

Guy Focal

444-55-6666

| <b>Part I Part of Your Home Used for Business</b>                                                        |                                                                                                                                                                                       | Writer      |
|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 1                                                                                                        | Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)                                            | 1 236       |
| 2                                                                                                        | Total area of home                                                                                                                                                                    | 2 1,688     |
| 3                                                                                                        | Divide line 1 by line 2. Enter the result as a percentage                                                                                                                             | 3 13.98 %   |
| <b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b> |                                                                                                                                                                                       |             |
| 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 13.98 %   |

| <b>Part II Figure Your Allowable Deduction</b>                                |                                                                                                                                                                                                                                |           |
|-------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 8                                                                             | Enter the amount from Schedule C, line 29, <b>plus</b> any gain derived from the business use of your home, <b>minus</b> any loss from the trade or business not derived from the business use of your home (see instructions) | 8 5,802.  |
| <b>See instructions for columns (a) and (b) before completing lines 9-21.</b> |                                                                                                                                                                                                                                |           |
| 9                                                                             | Casualty losses (see instructions)                                                                                                                                                                                             | 9         |
| 10                                                                            | Deductible mortgage interest (see instructions)                                                                                                                                                                                | 10 6,411. |
| 11                                                                            | Real estate taxes (see instructions)                                                                                                                                                                                           | 11 3,144. |
| 12                                                                            | Add lines 9, 10, and 11                                                                                                                                                                                                        | 12 9,555. |
| 13                                                                            | Multiply line 12, column (b) by line 7                                                                                                                                                                                         | 13 1,336. |
| 14                                                                            | Add line 12, column (a) and line 13                                                                                                                                                                                            | 14 1,336. |
| 15                                                                            | Subtract line 14 from line 8. If zero or less, enter -0-                                                                                                                                                                       | 15 4,466. |
| 16                                                                            | Excess mortgage interest (see instructions)                                                                                                                                                                                    | 16        |
| 17                                                                            | Insurance                                                                                                                                                                                                                      | 17 2,966. |
| 18                                                                            | Rent                                                                                                                                                                                                                           | 18        |
| 19                                                                            | Repairs and maintenance                                                                                                                                                                                                        | 19 841.   |
| 20                                                                            | Utilities                                                                                                                                                                                                                      | 20 3,188. |
| 21                                                                            | Other expenses (see instructions)                                                                                                                                                                                              | 21        |
| 22                                                                            | Add lines 16 through 21                                                                                                                                                                                                        | 22 6,995. |
| 23                                                                            | Multiply line 22, column (b) by line 7                                                                                                                                                                                         | 23 978.   |
| 24                                                                            | Carryover of prior year operating expenses (see instructions)                                                                                                                                                                  | 24        |
| 25                                                                            | Add line 22, column (a), line 23, and line 24                                                                                                                                                                                  | 25 978.   |
| 26                                                                            | Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 25                                                                                                                                                   | 26 978.   |
| 27                                                                            | Limit on excess casualty losses and depreciation. Subtract line 26 from line 15                                                                                                                                                | 27 3,488. |
| 28                                                                            | Excess casualty losses (see instructions)                                                                                                                                                                                      | 28        |
| 29                                                                            | Depreciation of your home from line 41 below                                                                                                                                                                                   | 29 1,109. |
| 30                                                                            | Carryover of prior year excess casualty losses and depreciation (see instructions)                                                                                                                                             | 30        |
| 31                                                                            | Add lines 28 through 30                                                                                                                                                                                                        | 31 1,109. |
| 32                                                                            | Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 27 or line 31                                                                                                                              | 32 1,109. |
| 33                                                                            | Add lines 14, 26, and 32                                                                                                                                                                                                       | 33 3,423. |
| 34                                                                            | Casualty loss portion, if any, from lines 14 and 32. Carry amount to <b>Form 4684</b> (see instructions)                                                                                                                       | 34        |
| 35                                                                            | <b>Allowable expenses for business use of your home.</b> Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions                              | 35 3,423. |

| <b>Part III Depreciation of Your Home</b> |                                                                                                         |             |
|-------------------------------------------|---------------------------------------------------------------------------------------------------------|-------------|
| 36                                        | Enter the <b>smaller</b> of your home's adjusted basis or its fair market value (see instructions)      | 36 370,000. |
| 37                                        | Value of land included on line 36                                                                       | 37 65,000.  |
| 38                                        | Basis of building. Subtract line 37 from line 36                                                        | 38 305,000. |
| 39                                        | Business basis of building. Multiply line 38 by line 7.                                                 | 39 42,639.  |
| 40                                        | Depreciation percentage (see instructions)                                                              | 40 2.5641 % |
| 41                                        | Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above | 41 1,109.   |

| <b>Part IV Carryover of Unallowed Expenses to 2016</b> |                                                                                                      |       |
|--------------------------------------------------------|------------------------------------------------------------------------------------------------------|-------|
| 42                                                     | Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-                      | 42 0. |
| 43                                                     | Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0- | 43 0. |



**Depreciation and Amortization**  
(Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to your tax return.**  
▶ **Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).**

|                                                        |                                                                        |                                          |
|--------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------|
| Name(s) shown on return<br><b>Guy &amp; Mary Focal</b> | Business or activity to which this form relates<br><b>Sch C Writer</b> | Identifying number<br><b>444-55-6666</b> |
|--------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------|

**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) . . . . .                                                                                                       | <b>1</b>                     | 500,000.         |
| 2 Total cost of section 179 property placed in service (see instructions) . . . . .                                                                 | <b>2</b>                     | 11,625.          |
| 3 Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .                                                | <b>3</b>                     | 2,000,000.       |
| 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .                                                        | <b>4</b>                     | 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 . . . . . | <b>5</b>                     | 500,000.         |
| <b>6</b> (a) Description of property                                                                                                                | (b) Cost (business use only) | (c) Elected cost |
| iMac                                                                                                                                                | 1,699.                       | 1,699.           |
| 7 Listed property. Enter the amount from line 29 . . . . .                                                                                          | <b>7</b>                     |                  |
| 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .                                                    | <b>8</b>                     | 1,699.           |
| 9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 . . . . .                                                                       | <b>9</b>                     | 1,699.           |
| 10 Carryover of disallowed deduction from line 13 of your 2014 Form 4562 . . . . .                                                                  | <b>10</b>                    |                  |
| 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .                     | <b>11</b>                    | 93,710.          |
| 12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .                                                  | <b>12</b>                    | 1,699.           |
| 13 Carryover of disallowed deduction to 2016. Add lines 9 and 10, less line 12 . . . . .                                                            | <b>13</b>                    | 0.               |

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not 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) . . . . . | <b>14</b> |  |
| 15 Property subject to section 168(f)(1) election . . . . .                                                                                              | <b>15</b> |  |
| 16 Other depreciation (including ACRS) . . . . .                                                                                                         | <b>16</b> |  |

**Part III MACRS Depreciation (Do not include listed property.)** (See instructions.)

**Section A**

|                                                                                                                                                                         |           |        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|
| 17 MACRS deductions for assets placed in service in tax years beginning before 2015 . . . . .                                                                           | <b>17</b> | 1,534. |
| 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"/> |           |        |

**Section B—Assets Placed in Service During 2015 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 |
|---------------------------------------|--------------------------------------|----------------------------------------------------------------------------|---------------------|----------------|------------|----------------------------|
| <b>19a</b> 3-year property            |                                      |                                                                            |                     |                |            |                            |
| <b>b</b> 5-year property              |                                      | 9,926.                                                                     | 5.0                 | HY             | Various    | 1,338.                     |
| <b>c</b> 7-year property              |                                      |                                                                            |                     |                |            |                            |
| <b>d</b> 10-year property             |                                      |                                                                            |                     |                |            |                            |
| <b>e</b> 15-year property             |                                      |                                                                            |                     |                |            |                            |
| <b>f</b> 20-year property             |                                      |                                                                            |                     |                |            |                            |
| <b>g</b> 25-year property             |                                      |                                                                            | 25 yrs.             |                | S/L        |                            |
| <b>h</b> Residential rental property  |                                      |                                                                            | 27.5 yrs.           | MM             | S/L        |                            |
| <b>i</b> Nonresidential real property |                                      |                                                                            | 27.5 yrs.           | MM             | S/L        |                            |
|                                       |                                      |                                                                            | 39 yrs.             | MM             | S/L        |                            |

**Section C—Assets Placed in Service During 2015 Tax Year Using the Alternative Depreciation System**

|                       |  |  |         |    |     |  |
|-----------------------|--|--|---------|----|-----|--|
| <b>20a</b> Class life |  |  |         |    | S/L |  |
| <b>b</b> 12-year      |  |  | 12 yrs. |    | S/L |  |
| <b>c</b> 40-year      |  |  | 40 yrs. | MM | S/L |  |

**Part IV Summary** (See instructions.)

|                                                                                                                                                                                                                                |           |        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|
| 21 Listed property. Enter amount from line 28 . . . . .                                                                                                                                                                        | <b>21</b> |        |
| 22 <b>Total.</b> 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 . . . . . | <b>22</b> | 4,571. |
| 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .                                                                           | <b>23</b> |        |

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, 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)<br>Type of property (list vehicles first)                                                                                                                                        | (b)<br>Date placed in service | (c)<br>Business/investment use percentage | (d)<br>Cost or other basis | (e)<br>Basis for depreciation (business/investment use only) | (f)<br>Recovery period | (g)<br>Method/Convention | (h)<br>Depreciation deduction | (i)<br>Elected section 179 cost |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------------------|----------------------------|--------------------------------------------------------------|------------------------|--------------------------|-------------------------------|---------------------------------|
| <b>25</b> 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) . |                               |                                           |                            |                                                              |                        | <b>25</b>                |                               |                                 |
| <b>26</b> Property used more than 50% in a qualified business use:                                                                                                                   |                               |                                           |                            |                                                              |                        |                          |                               |                                 |
|                                                                                                                                                                                      |                               | %                                         |                            |                                                              |                        |                          |                               |                                 |
|                                                                                                                                                                                      |                               | %                                         |                            |                                                              |                        |                          |                               |                                 |
|                                                                                                                                                                                      |                               | %                                         |                            |                                                              |                        |                          |                               |                                 |
| <b>27</b> Property used 50% or less in a qualified business use:                                                                                                                     |                               |                                           |                            |                                                              |                        |                          |                               |                                 |
| Vehicle                                                                                                                                                                              | 01/01/2011                    | 17.54 %                                   |                            |                                                              |                        | S/L-                     |                               |                                 |
|                                                                                                                                                                                      |                               | %                                         |                            |                                                              |                        | S/L-                     |                               |                                 |
|                                                                                                                                                                                      |                               | %                                         |                            |                                                              |                        | S/L-                     |                               |                                 |
| <b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .                                                                                        |                               |                                           |                            |                                                              |                        |                          | <b>28</b>                     |                                 |
| <b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 .                                                                                                     |                               |                                           |                            |                                                              |                        |                          |                               | <b>29</b>                       |

**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)<br>Vehicle 1 |    | (b)<br>Vehicle 2 |    | (c)<br>Vehicle 3 |    | (d)<br>Vehicle 4 |    | (e)<br>Vehicle 5 |    | (f)<br>Vehicle 6 |    |
|-----------------------------------------------------------------------------------------------------|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|
|                                                                                                     | Yes              | No | Yes              | No | Yes              | No | Yes              | No | Yes              | No | Yes              | No |
| <b>30</b> Total business/investment miles driven during the year (do not include commuting miles) . | 2,072            |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>31</b> Total commuting miles driven during the year                                              | 3,500            |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>32</b> Total other personal (noncommuting) miles driven . . . . .                                | 6,241            |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .                     | 11,813           |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .               | X                |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .       | X                |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>36</b> 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 are not more than 5% owners or related persons (see instructions).

|                                                                                                                                                                                                                                            | Yes | No |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .                                                                                        |     |    |
| <b>38</b> 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 . . . . . |     |    |
| <b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .                                                                                                                                                         |     |    |
| <b>40</b> 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? . . . . .                                                   |     |    |
| <b>41</b> 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," do not complete Section B for the covered vehicles.

**Part VI Amortization**

| (a)<br>Description of costs                                                                    | (b)<br>Date amortization begins | (c)<br>Amortizable amount | (d)<br>Code section | (e)<br>Amortization period or percentage | (f)<br>Amortization for this year |
|------------------------------------------------------------------------------------------------|---------------------------------|---------------------------|---------------------|------------------------------------------|-----------------------------------|
| <b>42</b> Amortization of costs that begins during your 2015 tax year (see instructions):      |                                 |                           |                     |                                          |                                   |
| Website Costs                                                                                  | 07/01/2015                      | 1,850.                    | 197                 | 3.00 yrs                                 | 308.                              |
| <b>43</b> Amortization of costs that began before your 2015 tax year . . . . .                 |                                 |                           |                     |                                          | <b>43</b>                         |
| <b>44 Total.</b> Add amounts in column (f). See the instructions for where to report . . . . . |                                 |                           |                     |                                          | <b>44</b> 308.                    |

Depreciation and Amortization Report

Tax Year 2015  
 ► Keep for your records

Guy & Mary Focal  
 Sch C - Writer

444-55-6666

| 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               |       |                 |                    |        |           |             |                                |                   |      |                   |                    |                      |
| Cable Modem                |       | 07/01/15        | 129                |        | 100.00    |             |                                | 129               | 5.0  | 200DB/HY          |                    | 26                   |
| Netbook Computer           |       | 07/01/15        | 1,249              |        | 100.00    |             |                                | 1,249             | 5.0  | 200DB/HY          |                    | 250                  |
| Library (historical books) |       | 07/01/15        | 6,480              |        | 100.00    |             |                                | 6,480             | 5.0  | SL/HY             |                    | 648                  |
| iPad                       |       | 07/01/15        | 544                |        | 100.00    |             |                                | 544               | 5.0  | 200DB/HY          |                    | 109                  |
| Galaxy S7 phone            |       | 07/01/15        | 299                |        | 100.00    |             |                                | 299               | 5.0  | 200DB/HY          |                    | 60                   |
| Wireless Network Hardware  |       | 07/01/15        | 481                |        | 100.00    |             |                                | 481               | 5.0  | 200DB/HY          |                    | 96                   |
| Office Electrical Upgrade  |       | 07/01/15        | 744                |        | 100.00    |             |                                | 744               | 5.0  | 200DB/HY          |                    | 149                  |
| iMac                       |       | 12/27/15        | 1,699              |        | 100.00    | 1,699       |                                | 0                 | 5.0  | 200DB/HY          | 0                  | 0                    |
| SUBTOTAL CURRENT YEAR      |       |                 | 11,625             | 0      |           | 1,699       |                                | 9,926             |      |                   | 0                  | 1,338                |
| Home                       | H     | 01/01/11        | 305,000            | 65,000 | 13.98     |             |                                | 42,639            | 39.0 | SL/MM             | 3,795              | 1,109                |
| Vehicle                    | L     | 01/01/11        |                    |        | 17.54     |             |                                |                   |      |                   |                    |                      |
| Technology                 |       | 07/01/11        | 3,941              |        | 100.00    |             |                                | 3,941             | 5.0  | 200DB/HY          | 3,303              | 425                  |
| SUBTOTAL PRIOR YEAR        |       |                 | 308,941            | 65,000 |           | 0           |                                | 46,580            |      |                   | 7,098              | 1,534                |
| TOTALS                     |       |                 | 320,566            | 65,000 |           | 1,699       |                                | 56,506            |      |                   | 7,098              | 2,872                |
| AMORTIZATION               |       |                 |                    |        |           |             |                                |                   |      |                   |                    |                      |
| Website Costs              |       | 07/01/15        | 1,850              |        | 100.00    |             |                                | 1,850             | 3.0  |                   | 0                  | 308                  |
| SUBTOTAL CURRENT YEAR      |       |                 | 1,850              |        |           | 0           |                                | 1,850             |      |                   | 0                  | 308                  |
| TOTALS                     |       |                 | 1,850              |        |           | 0           |                                | 1,850             |      |                   | 0                  | 308                  |

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

**Additional information from your 2015 Federal Tax Return****Schedule A: Itemized Deductions****Line 21 - Employee Business Expenses Subject to 2% Limitation****Continuation Statement**

| Description                        | Amount        |
|------------------------------------|---------------|
| Deductible expenses from Form 2106 | 1,970.        |
| Excess Educator Expenses           | 0.            |
| <b>Total</b>                       | <b>1,970.</b> |

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Schedule C - Other Income

Stipend \$350

Schedule C - Other Costs of Goods Sold

Illustrator \$1,450

Books Sold (purchases) \$1,307

Travel Detail - Form 2106 - line 3

NYC Airfare \$489

NYC Hotel \$689

\$1,178

Other Business Expenses Form 2106 Line 4

Conference Fee \$195

PEN Membership \$100

\$295

Meals Detail - Form 2106 - line 5

NYC - 3 days 3 \$74 \$222

Schedule C - Meals

Texas 4 \$51 \$204

Book Tour 10 \$51 \$510

LA 2 \$64 \$128

\$842

Schedule C - Travel

Texas Hotel \$389

Texas Auto Rental \$377

Book Tour Lodging \$874

Book Tour Airfare \$1,504

LA - Lodging \$388

LA - Airfare (Guy only) \$408

\$3,940

