

For the year Jan 1 - Dec 31, 2012, or other tax year beginning , 2012, ending , 20

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

If a joint return, spouse's first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. Commonwealth Ave Apartment no. 5

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Chestnut Hill MA 02467

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

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

**Presidential Election Campaign**  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund? Checking a box below will not change your tax or refund.  You  Spouse

**Filing Status**

1  Single

2  Married filing jointly (even if only one had income)

3  Married filing separately. Enter spouse's SSN above & 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**

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

b  Spouse . . . . .

(1) 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 cr (see instrs)	
(1) First name	Last name				

If more than four dependents, see instructions and check here . . .

**Boxes checked on 6a and 6b . . . . . 1**

**No. of children on 6c who:**

- lived with you . . . . .
- did not live with you due to divorce or separation (see instrs) . . . . .

**Dependents on 6c not entered above . . . . .**

**Add numbers on lines above . . . . . 1**

d Total number of exemptions claimed . . . . . **1**

**Income**

7	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	7	53,211.
8 a	Taxable interest. Attach Schedule B if required . . . . .	8 a	
b	Tax-exempt interest. Do not include on line 8a . . . . .	8 b	
9 a	Ordinary dividends. Attach Schedule B if required . . . . .	9 a	
b	Qualified dividends. . . . .	9 b	
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	0.
13	Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here . . . . .	13	
14	Other gains or (losses). Attach Form 4797 . . . . .	14	
15 a	IRA distributions . . . . .	15 a	
b	Taxable amount . . . . .	15 b	
16 a	Pensions and annuities . . . . .	16 a	
b	Taxable amount . . . . .	16 b	
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	
20 a	Social security benefits . . . . .	20 a	
b	Taxable amount . . . . .	20 b	
21	Other income . . . . .	21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income . . . . .	22	53,211.

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

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

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

**Adjusted Gross Income**

23	Educator expenses . . . . .	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ . . . . .	24	
25	Health savings account deduction. Attach Form 8889 . . . . .	25	
26	Moving expenses. Attach Form 3903 . . . . .	26	
27	Deductible part of self-employment tax. Attach Schedule SE . . . . .	27	
28	Self-employed SEP, SIMPLE, and qualified plans . . . . .	28	
29	Self-employed health insurance deduction . . . . .	29	
30	Penalty on early withdrawal of savings . . . . .	30	
31 a	Alimony paid . . . . .	31 a	
b	Recipient's SSN . . . . .		
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	
37	Subtract line 36 from line 22. This is your adjusted gross income . . . . .	37	53,211.

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 53,211.
39 a Check [ ] You were born before January 2, 1948, [ ] Blind. Total boxes
if: [ ] Spouse was born before January 2, 1948, [ ] Blind. checked > 39 a [ ]
b If your spouse itemizes on a separate return or you were a dual-status alien, check here > 39 b [ ]

Standard Deduction for -

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

Single or Married filing separately, \$5,950

Married filing jointly or Qualifying widow(er), \$11,900

Head of household, \$8,700

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 5,950.
41 Subtract line 40 from line 38. 41 47,261.
42 Exemptions. Multiply \$3,800 by the number on line 6d 42 3,800.
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 43,461.
44 Tax (see instrs). Check if any from: a [ ] Form(s) 8814 c [ ] 962 election
b [ ] Form 4972. 44 6,899.
45 Alternative minimum tax (see instructions). Attach Form 6251. 45
46 Add lines 44 and 45. 46 6,899.
47 Foreign tax credit. Attach Form 1116 if required. 47
48 Credit for child and dependent care expenses. Attach Form 2441. 48
49 Education credits from Form 8863, line 19. 49
50 Retirement savings contributions credit. Attach Form 8880. 50
51 Child tax credit. Attach Schedule 8812, if required. 51
52 Residential energy credits. Attach Form 5695. 52
53 Other crs from Form: a [ ] 3800 b [ ] 8801 c [ ] 53
54 Add lines 47 through 53. These are your total credits. 54
55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- 55 6,899.

Other Taxes

56 Self-employment tax. Attach Schedule SE 56
57 Unreported social security and Medicare tax from Form: a [ ] 4137 b [ ] 8919. 57
58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required. 58
59 a Household employment taxes from Schedule H. 59 a
b First-time homebuyer credit repayment. Attach Form 5405 if required. 59 b
60 Other taxes. Enter code(s) from instructions. 60
61 Add lines 55-60. This is your total tax. 61 6,899.

Payments

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099 62 7,144.
63 2012 estimated tax payments and amount applied from 2011 return 63
64 a Earned income credit (EIC) 64 a
b Nontaxable combat pay election > [64b]
65 Additional child tax credit. Attach Schedule 8812 65
66 American opportunity credit from Form 8863, line 8. 66
67 Reserved. 67
68 Amount paid with request for extension to file. 68
69 Excess social security and tier 1 RRTA tax withheld. 69
70 Credit for federal tax on fuels. Attach Form 4136. 70
71 Credits from Form: a [ ] 2439 b [ ] Reserved c [ ] 8801 d [ ] 8885. 71
72 Add lns 62, 63, 64a, & 65-71. These are your total pmts. 72 7,144.

Refund

Direct deposit? See instructions.

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid. 73 245.
74 a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here > [ ] 74 a 245.
> b Routing number. [XXXXXXXXXX] > c Type: [ ] Checking [ ] Savings
> d Account number [XXXXXXXXXXXXXXXXXXXX]
75 Amount of line 73 you want applied to your 2013 estimated tax. > 75

Amount You Owe

76 Amount you owe. Subtract line 72 from line 61. For details on how to pay see instructions. > 76
77 Estimated tax penalty (see instructions). 77

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [ ] Yes. Complete below. [X] No
Designee's name [ ] Phone no. [ ] Personal identification number (PIN) [ ]

Sign Here

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

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than tax payer) is based on all information of which preparer has any knowledge.
Your signature [ ] Date [ ] Your occupation Professor/Artist Daytime phone number [ ]
Spouse's signature. If a joint return, both must sign. [ ] Date [ ] Spouse's occupation [ ] If the IRS sent you an Identity Protection PIN, enter it here (see instrs) [ ]

Paid Preparer Use Only

Print/Type preparer's name [ ] Preparer's signature [ ] Date [ ] Check [ ] if self-employed [ ] PTIN [ ]
Peter Jason Riley CPA Peter Jason Riley CPA
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 C**  
**(Form 1040)**

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

OMB No. 1545-0074

**2012**

Department of the Treasury  
Internal Revenue Service (99)

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

Attachment  
Sequence No. **09**

Name of proprietor <u>Liz Brushstroke</u>		Social security number (SSN) <u>333-44-5555</u>
<b>A</b> Principal business or profession, including product or service (see instructions) <u>Visual Artist</u>		<b>B</b> Enter code from instructions ► <u>711510</u>
<b>C</b> Business name. If no separate business name, leave blank. <u>Big Orb Art Studio</u>		<b>D</b> Employer ID number (EIN), (see instrs)
<b>E</b> Business address (including suite or room no.) ► <u>Commonwealth Ave</u> City, town or post office, state, and ZIP code <u>Chestnut Hill, MA 02467</u>		
<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 2012? If 'No,' see instructions for limit on losses . . . . .		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>H</b> If you started or acquired this business during 2012, check here . . . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>I</b> Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions). . . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>J</b> If 'Yes,' did you or will you file all required Forms 1099? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part I Income**

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked. . . . .	1	29,540.
2 Returns and allowances (see instructions) . . . . .	2	
3 Subtract line 2 from line 1. . . . .	3	29,540.
4 Cost of goods sold (from line 42) . . . . .	4	10,500.
5 <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	5	19,040.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	6	100.
7 <b>Gross income.</b> Add lines 5 and 6 . . . . .	7	19,140.

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

8 Advertising . . . . .	8		18 Office expense (see instructions) . . . . .	18	104.
9 Car and truck expenses (see instructions) . . . . .	9	2,337.	19 Pension and profit-sharing plans . . . . .	19	
10 Commissions and fees . . . . .	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions) . . . . .	11		a Vehicles, machinery, and equipment . . . . .	20 a	
12 Depletion . . . . .	12		b Other business property . . . . .	20 b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	13	972.	21 Repairs and maintenance . . . . .	21	
14 Employee benefit programs (other than on line 19) . . . . .	14		22 Supplies (not included in Part III) . . . . .	22	207.
15 Insurance (other than health) . . . . .	15		23 Taxes and licenses . . . . .	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc) . . . . .	16 a		a Travel . . . . .	24 a	5,155.
b Other . . . . .	16 b		b Deductible meals and entertainment (see instructions) . . . . .	24 b	1,091.
17 Legal & professional services . . . . .	17	250.	25 Utilities . . . . .	25	
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . .	28		26 Wages (less employment credits) . . . . .	26	
29 Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	29		27 a Other expenses (from line 48) . . . . .	27 a	5,831.
30 Expenses for business use of your home. Attach <b>Form 8829</b> . Do <b>not</b> report such expenses elsewhere . . . . .	30		<b>b Reserved for future use</b> . . . . .	27 b	
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29. • 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> . • If a loss, you <b>must</b> go to line 32.	31				0.
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <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 instructions for line 31). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.					
			<b>32 a</b>	<input type="checkbox"/> All investment is at risk.	
			<b>32 b</b>	<input type="checkbox"/> Some investment is not at risk.	

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

Schedule C (Form 1040) 2012

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

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

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

43	When did you place your vehicle in service for business purposes? (month, day, year)	
44	Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:	
	a Business _____ b Commuting (see instructions) _____ c Other _____	
45	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
47 a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	b If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

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

**Expenses for Business Use of Your Home**

► **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**

**2012**

Department of the Treasury  
Internal Revenue Service (99)

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

Attachment  
Sequence No. **176**

Name(s) of proprietor(s)

Your social security number

Liz Brushstroke

333-44-5555

<b>Part I Part of Your Home Used for Business</b>		Visual Artist	
1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	190
2	Total area of home	2	1,085
3	Divide line 1 by line 2. Enter the result as a percentage	3	17.51 %
<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 (366 days x 24 hours) (see instructions)	5	8,784 hr
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	17.51 %

<b>Part II Figure Your Allowable Deduction</b>			
8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions	8	3,193.
See instrs for columns (a) and (b) before completing lines 9-21.			
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	
12	Add lines 9, 10, and 11	12	
13	Multiply line 12, column (b) by line 7	13	
14	Add line 12, column (a) and line 13	14	
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	3,193.
16	Excess mortgage interest (see instructions)	16	
17	Insurance	17	308.
18	Rent	18	19,850.
19	Repairs and maintenance	19	
20	Utilities	20	
21	Other expenses (see instrs)	21	
22	Add lines 16 through 21	22	20,158.
23	Multiply line 22, column (b) by line 7	23	3,530.
24	Carryover of operating expenses from 2011 Form 8829, line 42.	24	
25	Add line 22 column (a), line 23, and line 24	25	3,530.
26	Allowable operating expenses. Enter the smaller of line 15 or line 25	26	3,193.
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	0.
28	Excess casualty losses (see instructions)	28	
29	Depreciation of your home from line 41 below.	29	
30	Carryover of excess casualty losses and depreciation from 2011 Form 8829, line 43	30	
31	Add lines 28 through 30	31	
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	
33	Add lines 14, 26, and 32	33	3,193.
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (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	3,193.

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

<b>Part IV Carryover of Unallowed Expenses to 2013</b>			
42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	337.
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	

Schedule C - Visual Artist  
**Line 48 Other Expenses**

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

Form 4562  
**Regular Tax Depreciation Report**

Activity: Sch C Visual Artist

Description			In Service	Cost	Land	Bus %	Type	Class	Conv	Depr
Auto	Home	Imp	Disposed	Basis	179	Listed	Meth	Life	Yr	Prior
			07/01/12	1,945.		100.00	AMORT		NA	324.
				1,945.				3.0	1	
			12/28/12	1,650.		100.00	MACRS	7	MQ	59.
				1,650.			200DB	7.0	1	
			12/27/12	399.		100.00	MACRS	5	MQ	0.
				0.	399.		200DB	5.0	1	
			07/01/11	1,644.		100.00	MACRS	5	HY	316.
				1,644.			200DB	5.0	2	855.
			07/01/12	1,844.		100.00	MACRS	7	MQ	198.
				1,844.			200DB	7.0	1	
			01/01/10			25.91				
X						X				
<b>Total</b>				<u>7,482.</u>						<u>897.</u>
				<u>7,083.</u>	<u>399.</u>					<u>855.</u>

Form 4562  
**Alternative Minimum Tax Depreciation Report**

Activity: Sch C Visual Artist

Description	Real	Leased	AMT Cost	AMT Life	AMT Depr	AMT Adj
			AMT Basis	AMT Meth	AMT Prior	AMT Pref
Website Costs	<input type="checkbox"/>	<input type="checkbox"/>	1,945.			
Flat Files	<input type="checkbox"/>	<input type="checkbox"/>	1,650.	7.0	44.	15.
			1,650.	150DB		
Digital Camera	<input type="checkbox"/>	<input type="checkbox"/>	399.	5.0	0.	0.
			0.	150DB		
Notebook Computer	<input type="checkbox"/>	<input type="checkbox"/>	1,644.	5.0	419.	-103.
			1,644.	150DB		

Form 4562

Continued

**Alternative Minimum Tax Depreciation Report**Activity: Sch C Visual Artist

Description	Real	Leased	AMT Cost	AMT Life	AMT Depr	AMT Adj
			AMT Basis	AMT Meth	AMT Prior	AMT Pref
Studio Ventilation	<input type="checkbox"/>	<input type="checkbox"/>	1,844.	7.0	148.	50.
Auto	<input type="checkbox"/>	<input type="checkbox"/>	1,844.	150DB		
Total			<u>7,482.</u>		<u>611.</u>	<u>-38.</u>
			<u>5,138.</u>			

Form 4562

**Special Depreciation Allowance Report**Activity: Sch C Visual Artist

Description	In Service	AMT Cost	AMT Basis	AMT SDA	Cost	SDA Basis	SDA
Website Costs	07/01/12	1,945.			1,945.		
Flat Files	12/28/12	1,650.			1,650.		
Digital Camera	12/27/12	399.			399.		
Notebook Computer	07/01/11	1,644.			1,644.		
Studio Ventilation	07/01/12	1,844.			1,844.		
Auto	01/01/10						
Total		<u>7,482.</u>			<u>7,482.</u>		

Liz Brushstroke 333-44-5555

Schedule C - Other Income

Juror Stipend \$100

Schedule C - Meals Detail Line 24B

Ireland - 8 Days @ \$173 \$1,384  
Phoenix - 3 days @ \$71 \$213  
Lunch NYC \$42  
NYC - 2 days @ \$71 \$142  
Other professional meals \$401  
\$2,182 (only 50% deductible)

Schedule C Travel Line 24A

Ireland - Airfare & Transportation \$1,952  
Ireland - Hotel 8 days @ \$304 \$2,432  
Phoenix - Airline \$348  
Phoenix \$423  
\$5,155

Schedule C - Other Costs of Goods Sold

Printing \$2,000  
Framing \$6,000  
\$8,000

www.artstaxinfo.com