For the year Jan. 1–De	c. 31, 201	3, or other tax year beginning			, 2013, en	ding		, 20		See	e separate instruct	ions.
Your first name and		.,	Last name		,, -	5		, -		Υοι	ur social security nu	mber
Liz			Brushs	stroke						33	3-44-5555	
If a joint return, spou	use's first	name and initial	Last name							Spo	ouse's social security r	number
Home address (num	ber and s	street). If you have a P.O.	oox, see instru	ctions.					Apt. no.		Make sure the SSN(s	
Commonweal								5			and on line 6c are c	correct.
City, town or post offic	ce, state, a	nd ZIP code. If you have a fo	reign address, a	also complete sp	baces below (se	e instructior	ıs).	•		Pr	residential Election Ca	mpaign
Chestnut H	Hill N	MA 02467									k here if you, or your spous	
Foreign country nam	ne			Foreign prov	/ince/state/co	unty		Foreign p	oostal code		y, want \$3 to go to this func below will not change you	
										refund	d. 🗌 You 🗌	Spouse
iling Status	1	🗙 Single									oerson). (See instructio	
ling otatao	2	Married filing jointly	v (even if only	one had inc	ome)	tł	ne qualif	fying perso	on is a child	l but n	not your dependent, er	nter this
Check only one	3	Married filing separ		spouse's SSI	N above			ame here.				
OX.		and full name here.	▶			5 🗌 🤇	Qualifyir	ng widow	(er) with de	epend	dent child	
Exemptions	6a	X Yourself. If some	eone can clai	im you as a d	lependent, <b>c</b>	lo not che	eck bo	x 6a .		. }	Boxes checked on 6a and 6b	1
	b	Spouse	<u> </u>		<u> </u>		· · ·			<u> </u>	No. of children	<u> </u>
	С	Dependents:		(2) Dependent's		Dependent's	aug		under age 17 hild tax credit		on 6c who: • lived with you	
	(1) First	name Last nam	e so	cial security numl	ver relati	onship to you		(see instr		_	did not live with you due to divorce	
more than four											or separation	
lependents, see											(see instructions) Dependents on 6c	
nstructions and									1		not entered above	
check here ►		<b>-</b>							J	_	Add numbers on	1
	d	Total number of exer	nptions clain	ned		· • •	· ·	1	<u></u>		lines above 🕨	
ncome	7	Wages, salaries, tips		( )		• • •		• •	· ·	7	53,	211.
	8a	Taxable interest. Atta				· · ·		· ·	· ·	8a		
ttach Form(s)	b	Tax-exempt interest				8b						
/-2 here. Also	9a	Ordinary dividends. A	Attach Schec	lule B if requi	red	$\cdot$ · ·		• •	· ·	9a		
ttach Forms	b	Qualified dividends				9b						
/-2G and 099-R if tax	10	Taxable refunds, cree			d local inco	ne taxes	• •	• •	-	10		
as withheld.	11	Alimony received .					• •	• •	-	11		
	12	Business income or (	•					• •		12		0.
you did not	13	Capital gain or (loss).			uired. If not	required,	check	here 🕨		13		
et a W-2,	14	Other gains or (losse	<u> </u>	rm 4797..		· · ·	• •	•••	-	14		
ee instructions.	15a	IRA distributions .	15a			<b>b</b> Taxable				15b		
	16a	Pensions and annuitie				<b>b</b> Taxable			-	16b		
	17	Rental real estate, ro								17		
	18	Farm income or (loss								18		
	19 00a	Unemployment comp			· · · ·				-	19 2015		
	20a	Social security benefit		unt		<b>b</b> Taxable	e arnoù	nt.		20b		
	21 22	Other income. List ty Combine the amounts i			es 7 through	21 Thie ie y		tal incom		21 22	<b>۲</b> 2	211.
	22	Educator expenses			-	<b>21</b> . 1115 15	, 001 101			~~	. sc	<u> </u>
Adjusted	23 24	Certain business expen				25						
aross	27	fee-basis government o				24						
Income	25	Health savings accou	-			25						
	26	Moving expenses. At				26						
	27	Deductible part of self-				27						
	28	Self-employed SEP,				28						
	29	Self-employed health				29						
	30	Penalty on early with				30						
	31a	Alimony paid <b>b</b> Rec		-		31a						
	32	IRA deduction		-		32						
	33	Student loan interest				33						
	34	Tuition and fees. Atta				34						
	35	Domestic production a				35						
	36	Add lines 23 through								36		
	37	Subtract line 36 from								37	F 2	211.

Form 1040 (2013)

Form 1040 (2013	)					Page <b>2</b>
Tax and	38	Amount from line 37 (adjusted gross income)			38	53,211.
	39a	Check ∫ ☐ You were born before January 2, 1949,	🗌 Blind. 🛛 Total k	oxes		
Credits			Blind. Check			
Standard	b	If your spouse itemizes on a separate return or you were a dual-s				
Deduction for—	40	Itemized deductions (from Schedule A) or your standard ded			40	6,100.
People who	41	Subtract line 40 from line 38	41	47,111.		
check any box on line	42	Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number		e. see instructions	42	3,900.
39a or 39b <b>or</b>	43	Taxable income. Subtract line 42 from line 41. If line 42 is mo			43	43,211.
who can be claimed as a	44	Tax (see instructions). Check if any from: a  Form(s) 8814 b		_	44	6,735.
dependent, see	45	Alternative minimum tax (see instructions). Attach Form 625			45	
instructions.	46	Add lines 44 and 45			46	6,735.
All others:	47	Foreign tax credit. Attach Form 1116 if required	47			
Single or Married filing	48	Credit for child and dependent care expenses. Attach Form 2441	48			
separately, \$6,100	49	Education credits from Form 8863, line 19	49			
Married filing	50	Retirement savings contributions credit. Attach Form 8880				
jointly or Qualifying	51	Child tax credit. Attach Schedule 8812, if required	51			
widow(er),	52	Residential energy credits. Attach Form 5695	52			
\$12,200 Head of	53	Other credits from Form: $\mathbf{a}$ 3800 $\mathbf{b}$ 8801 $\mathbf{c}$	53			
household,	54	Add lines 47 through 53. These are your <b>total credits</b>			54	
\$8,950	55	Subtract line 54 from line 46. If line 54 is more than line 46, en			55	6,735.
Other	56	Self-employment tax. Attach Schedule SE			56	
Other	57	Unreported social security and Medicare tax from Form: $\mathbf{a}$		8919	57	
Taxes	58	Additional tax on IRAs, other qualified retirement plans, etc. Atta			58	
	59a	Household employment taxes from Schedule H			59a	
	b	First-time homebuyer credit repayment. Attach Form 5405 if requ			59b	
	60	Taxes from: a Form 8959 b Form 8960 c Instruction			60	
	61	Add lines 55 through 60. This is your <b>total tax</b>			61	6,735.
Payments	62	Federal income tax withheld from Forms W-2 and 1099	. 62	7,144.		i
	63	2013 estimated tax payments and amount applied from 2012 return	n <b>63</b>			
If you have a	64a	Earned income credit (EIC)	. 64a			
qualifying child, attach	b	Nontaxable combat pay election 64b				
Schedule EIC.	65	Additional child tax credit. Attach Schedule 8812	. 65			
	66	American opportunity credit from Form 8863, line 8	. 66			
	67	Reserved	. 67			
	68	Amount paid with request for extension to file	. 68			
	69	Excess social security and tier 1 RRTA tax withheld	. 69			
	70	Credit for federal tax on fuels. Attach Form 4136	. 70			
	71	Credits from Form: a 2439 b Reserved c 8885 d	71			
	72	Add lines 62, 63, 64a, and 65 through 71. These are your total		🕨	72	7,144.
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. The first subtract line 61 from line 72.		·	73	409.
	74a	Amount of line 73 you want <b>refunded to you.</b> If Form 8888 is			74a	409.
Direct deposit?	▶ b		<b>c</b> Type: 🗌 Checki			
See instructions.	► d	Account number	1 1	<u>XX</u>		
	75	Amount of line 73 you want applied to your 2014 estimated tax I		·		
Amount You Owe	76	Amount you owe. Subtract line 72 from line 61. For details or	1 1		76	
Tou Owe	77	Estimated tax penalty (see instructions)	. <b>77</b>		O a man lata ha	
Third Party	Do	you want to allow another person to discuss this return with th	ne IRS (see Instruc		. Complete be	low. 🗙 No
Designee		ignee's Phone no. ►		Personal identifi	cation	
Sign		er penalties of perjury, I declare that I have examined this return and accomp	anving schedules an	number (PIN)	Pe best of my kno	wledge and belief
Here		are true, correct, and complete. Declaration of preparer (other than taxpayer)				
	Υοι	r signature Date Yo	our occupation		Daytime phone	number
Joint return? See instructions.			Professor/A	rtist		
Keep a copy for	Spo		pouse's occupation		If the IRS sent you	an Identity Protection
your records.					PIN, enter it here (see inst.)	-
Detal	Prir	/Type preparer's name Preparer's signature	C	Date		PTIN
Paid		er Jason Riley CPA Peter Jason Riley CPA			Check if self-employed	P00413102
Preparer	-	's name ► RILEY & ASSOCIATES, P.C.		Firm's EIN ► 04	-3577120	
Use Only	-	's address ► 5 PERRY WAY - P 0 BOX 157 NEWBURYPC	ORT MA 01950		78)463-93	350
						<b>= 1040</b> (0010)

Form **1040** (2013)

#### SCHEDULE C (Form 1040)

# Profit or Loss From Business (Sole Proprietorship)

(Forn	n 1040)			(Sole Pr	oprie	torship)		2013
	nent of the Treasury					ructions, go to <i>www.irs.gov/sched</i> nerships generally must file Form		Attachment
	Revenue Service (99)			orini 1040, 1040Nh, or 1041	; part	nersnips generally must me Form		Sequence No. 09
	of proprietor Brushstrok							ecurity number (SSN)
A			n incl	uding product or service (see	instr	uctions)		code from instructions
^	Visual Art	•	, 1101		5 11 15 11		D Linton	▶   7   1   1   5   1   0
с			busin	ess name, leave blank.			D Emplo	oyer ID number (EIN), (see instr.)
	Big Orb Ar	•		,				
E	Business addres	ss (including s	uite or	room no.) 🕨 Commonwe	alth	n Ave		
	City, town or po	st office, state	, and Z	ZIP code Chestnut	Hi	ll, MA 02467		
F	Accounting met		K Casl			Other (specify) ►		
G	Did you "materia	ally participate	" in the	e operation of this business of	during	2013? If "No," see instructions for li	mit on lo	sses . 🗙 Yes 🗌 No
н		•		•				
I	•					n(s) 1099? (see instructions)		
J		or will you file	e requi	red Forms 1099?		<u> </u>		<u>.</u> Yes No
Part								
1						this income was reported to you on		20 540
		-		vee" box on that form was ch	ecked	±	1	29,540.
2					• •		2	00 540
3	Subtract line 2 fr						3	29,540.
4	-						4	10,500.
5	•			ne 3			5	<u>    19,040.</u> 0.
6	Gross income.	-		state gasoline or fuel tax cre			6	19,040.
7 Part			nu o .			siness use of your home only o	-	
8			8		18	Office expense (see instructions)	18	104.
	Advertising		0		10	Pension and profit-sharing plans .	10	101.
9	Car and truck ex instructions).		9	2,379.	20	Rent or lease (see instructions):	19	
10	Commissions ar		10	2,377.	20 a	Vehicles, machinery, and equipment	20a	
11	Contract labor (see		11		b	Other business property		
12			12		21	Repairs and maintenance		
13	Depreciation and		12		22	Supplies (not included in Part III) .		207.
	expense dedu				23	Taxes and licenses		
	included in Pa instructions).	art III) (see	13	845.	24	Travel, meals, and entertainment:		
14	Employee benef				a	Travel	24a	5,155.
	(other than on lir	1 0	14		b	Deductible meals and		
15	Insurance (other	,	15		-	entertainment (see instructions) .	24b	1,079.
16	Interest:	,			25	Utilities		· .
а	Mortgage (paid to	banks, etc.)	16a		26	Wages (less employment credits).		
b	Other		16b		27a	Other expenses (from line 48)		5,831.
17	Legal and professi	ional services	17	250.	b	Reserved for future use	27b	·
28	Total expenses	before expen	ses fo	business use of home. Add	lines	8 through 27a	28	15,850.
29	Tentative profit of	or (loss). Subtr	ract lin	e 28 from line 7....			29	3,190.
30	Expenses for bu	usiness use o	f your	home. Do not report these	expe	enses elsewhere. Attach Form 8829		
	-			see instructions).				
	Simplified meth	nod filers only	: enter	the total square footage of:	(a) yo	ur home:		
	and (b) the part of	of your home	used fo	or business:		. Use the Simplified		
				0	er on I	line 30	30	3,190.
31	Net profit or (lo	ss). Subtract	line 30	from line 29.				
					,	and on Schedule SE, line 2.		
				instructions). Estates and trus	ts, ent	ter on Form 1041, line 3.	31	0.
	• If a loss, you r	-				)		
32	If you have a los	s, check the b	box tha	t describes your investment	in this	activity (see instructions).		
						Form 1040NR, line 13) and	<b>0</b> 0	
				ked the box on line 1, see th	e line	31 instructions). Estates and	32a ∐	All investment is at risk. Some investment is not
	trusts, enter on I						32b	at risk.
	<ul> <li>If you checked</li> </ul>	d 32b, you <b>mı</b>	<b>ist</b> atta	ich <b>Form 6198.</b> Your loss ma	ay be l	limited.		

OMB No. 1545-0074

	ile C (Form 1040) 2013		Page <b>2</b>
Part	Cost of Goods Sold (see instructions)		
33	Method(s) used to value closing inventory: <b>a</b> Cost <b>b</b> 🔀 Lower of cost or market <b>c</b> Other (attach exp	lanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory?	lanationy	
	If "Yes," attach explanation	Yes	X No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation <b>35</b>		5,000.
36	Purchases less cost of items withdrawn for personal use		
37	Cost of labor. Do not include any amounts paid to yourself		
38	Materials and supplies         .		3,000.
39	Other costs		8,000.
40	Add lines 35 through 39		16,000.
41	Inventory at end of year		5,500.
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4		10,500.
Part	Information on Your Vehicle. Complete this part only if you are claiming car or truck and are not required to file Form 4562 for this business. See the instructions for line 13 file Form 4562.		
43	When did you place your vehicle in service for business purposes? (month, day, year)  • 01/01/2010	-	
44	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle t	or:	
а	Business 4,210 b Commuting (see instructions) 2,650 c Other		9,391
45	Was your vehicle available for personal use during off-duty hours?	. X Yes	No No
46	Do you (or your spouse) have another vehicle available for personal use?	. 🗌 Yes	🗙 No
47a	Do you have evidence to support your deduction?	. 🗙 Yes	No No
b	If "Yes," is the evidence written?	. 🗙 Yes	No No
Part	V Other Expenses. List below business expenses not included on lines 8–26 or line 30.		
AM	ORTIZATION		324.
Gr	aphics Design Fees		395.
Pr	inting		498.
Ph	oto Costs		525.
Pr	ocessing		314.
In	ternet Service		304.
Ce	ll & Skype Service		315.
Mu	seum Memberships		220.
Se	e Line 48 Other Expenses		2,936.
48	Total other expenses.       Enter here and on line 27a       48		5,831.

88 Form

## **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.

20 3 Attachment Sequence No. **176** 

OMB No. 1545-0074

Depart	ment of the Treasury home you used for business during the year.		Attachment
	I Revenue Service (99) Information about Form 8829 and its separate instructions is at www.irs.gov/form	18829.	Sequence No. <b>176</b>
Name	(s) of proprietor(s)	Your soci	al security number
Liz	Brushstroke	333-	44-5555
Pa	rt I Part of Your Home Used for Business Visual Artist		
1	Area used regularly and exclusively for business, regularly for daycare, or for storage of		
	inventory or product samples (see instructions)	1	190
2	Total area of home	2	1,085
3	Divide line 1 by line 2. Enter the result as a percentage	3	17.51 %
	For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.		
4	Multiply days used for daycare during year by hours used per day 4 hr.		
5	Total hours available for use during the year (365 days x 24 hours) (see instructions) 5 8,760 hr.		
6	Divide line 4 by line 5. Enter the result as a decimal amount 6		
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by		
	line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	17.51 %
Pa	rt II Figure Your Allowable Deduction		
	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	3,190.
	See instructions for columns (a) and (b) before (a) Direct expenses (b) Indirect expenses		<u> </u>
9	Casualty losses (see instructions) 9		
10	Deductible mortgage interest (see instructions) <b>10</b>		
11	Real estate taxes (see instructions) <b>11</b>		
12	Add lines 9, 10, and 11		
13	Multiply line 12, column (b) by line 7		
	Add line 12, column (a) and line 13	14	
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	3,190.
16	Excess mortgage interest (see instructions) . 16		
17	Insurance		
	Rent         1 <th1< th=""> <th1< th=""> <th1< th=""> <th1< th=""></th1<></th1<></th1<></th1<>		
19	Repairs and maintenance		
	Utilities		
21	Other expenses (see instructions)		
	Add lines 16 through 21		
23	Multiply line 22, column (b) by line 7		
	Carryover of operating expenses from 2012 Form 8829, line 42.		
	Add line 22, column (a), line 23, and line 24	25	3,530.
	Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 25	26	3,190.
	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	0.
28	Excess casualty losses (see instructions)		
29	Depreciation of your home from line 41 below		
30	Carryover of excess casualty losses and depreciation from 2012 Form 8829, line 43 30		
31	Add lines 28 through 30	31	
	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 27 or line 31	32	
	Add lines 14, 26, and 32	33	3,190.
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to <b>Form 4684</b> (see instructions)	34	
	Allowable expenses for business use of your home. 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	3,190.
Pa	rt III Depreciation of Your Home		5,190.
	Enter the <b>smaller</b> 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	
39 40	Depreciation percentage (see instructions).	40	%
	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	40	/0
	rt IV Carryover of Unallowed Expenses to 2014		
	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0	42	340.
	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	42	540.
+0	LAGESS GASUARY IDSSES AND DEPRECIATION. SUBTRACTIME SZ NOM IME ST. N IESS TRANZER, ENTER -U-	<b>T</b> U	

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

## Depreciation and Amortization

OMB No. 1545-0172

			(Including Infor	mation on	<b>Listed Prop</b>	erty)		2013
	nt of the Treasury evenue Service (99)	► Se	e separate instruction	s.	Attach to your	tax return.	A	Attachment Sequence No. <b>179</b>
	shown on return		Busine	ess or activity to w	hich this form relate	3		fying number
Liz B	Brushstroke		Sch	C Visual	Artist		333-	-44-5555
Part	Election	o Expense Ce	rtain Property Un	der Section	179			
	Note: If yo	ou have any liste	ed property, compl	ete Part V be	efore you com	olete Part I.		
			s)				1	500,000.
			placed in service (se				2	3,893.
			perty before reduction				3	2,000,000.
			ne 3 from line 2. If ze				4	0.
			btract line 4 from li			-		
	eparately, see ii						5	500,000.
6		Description of proper	ty	(b) Cost (bus	iness use only)	(c) Elected cost		
Digi	tal Camera				399.	3	399.	
			( I' 00					
			from line 29					200
			property. Add amoun				8	399.
			aller of line 5 or line				9 10	399.
			n from line 13 of your smaller of business in				11	<u> </u>
			Add lines 9 and 10, bi		· · · · · ·		12	<u>53,270.</u> 399.
			to 2014. Add lines 9			13	0.	
-	•		w for listed property.			15	0.	
			wance and Other			de listed property )	(See ir	nstructions.)
			for qualified propert					
			ns)				14	
			1) election				15	
		on (including ACF					16	
			o not include liste	d property.)	(See instructio	ns.)		
				Section A				
17 N	ACRS deduction	ons for assets pla	ced in service in tax	years beginni	ng before 2013		17	189.
<b>18</b> If	you are electin	g to group any a	assets placed in serv	vice during th	e tax year into o	one or more general		
a	sset accounts,							
	Section			ig 2013 Tax Y	ear Using the C	General Depreciation	n Syste	em
<b>(a)</b> Cla	ssification of prope	ty (b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	<b>(g)</b> De	epreciation deduction
19a	3-year property	/						
b	5-year property	/						
С	7-year property	/	3,494.	7.0	MQ	200 DB		257.
	0-year property							
	5-year property							
	0-year property							
	25-year property			25 yrs.		S/L		
	Residential renta			27.5 yrs.	MM	S/L		
-	property			27.5 yrs.	MM	S/L		
	Nonresidential re	al		39 yrs.	MM	S/L		
p	property				MM	S/L		
		C-Assets Place	d in Service During	2013 Tax Ye	ar Using the Al	ternative Depreciation	on Sys	tem
	Class life			10.		S/L		
	2-year			12 yrs.	N 4N 4	S/L		
	0-year	(See instructio		40 yrs.	MM	S/L		
		Enter amount from					21	
			n line 28 , lines 14 through 17		 120 in column (c			
			of your return. Partne				22	845.
			ed in service during				22	045.
			section 263A costs			23		

#### Form 4562 (2013)

Part V Listed Property (Include automobiles, certain other vehicles, 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	– Depreci	ation an	d Other Inf	ormatio	on (Ca	ution: See t	he in	structi	ions fo	r limit	s for pas	ssenger	autom	obiles.)	
<b>2</b> 4a	Do you have ev	idence to su	· · · · · · · · · · · · · · · · · · ·	business/inves	stment use	e claime			lo 2	<b>4b</b> If '	'Yes,"	is the evi	dence v	vritten?	X Yes	No
	(a) e of property (list vehicles first)	<b>(b)</b> Date placed in service	(c) Business investment percentag	use Cost or o	<b>d)</b> ther basis	(busir	(e) for depreciation ness/investment use only)	ке	(f) ecovery eriod	Met	<b>g)</b> :hod/ rention		(h) preciation duction	Ele	(i) ected sect cost	ion 179
25	Special depr															
	the tax year						-	e ins	tructio	ns).	25					
26	Property use	d more that	an 50% i		d busine	ess use	:									
				%												
				%												
				%												
27	Property use				isiness i	use:				0 //						
Aut	20	01/01/2010	25.91			_				S/L -				_		
				%						S/L -				_		
			- (la) live e	%	- 07 F		wa awal awa liva	- 01		S/L -	00			_		
	Add amounts			-							28			29		
29	Add amounts	s in colum	1 (I), IINe				mation on U					• • •	•	29		
	plete this section our employees,			by a sole pr	oprietor,	partne	r, or other "m	ore ť	han 5%	6 owne						ehicles
					(a		(b)		(c)			(d)		e)	(f	
30	Total business the year ( <b>do n</b>			5	Vehic 4	,210	Vehicle 2		Vehicle	e 3	Vel	nicle 4	Vehi	icle 5	Vehio	cle 6
31	Total commuti	ing miles dri	ven durir	ng the year	2	,650										
32	Total other miles driven	-	(nonco		9	,391		7								
33	Total miles of lines 30 throu				16	,251										
34	Was the ve use during of				Yes X	No	Yes No	7	Yes	No	Yes	No	Yes	No	Yes	No
35	Was the vehi than 5% owr	icle used p	rimarily	by a more	×											
36			-			X										
					Employ	/ers W	ho Provide	Vehi	cles fo	or Use	by T	heir Em	ployee	S	11	
	ver these que than 5% own	stions to d	etermine	e if you mee	t an exc	eption					-				who are	e not
37	Do you main your employ				t that p	rohibits	s all persona	l use	e of ve	hicles,	inclu	ding coi	nmutin 	g, by 	Yes	No
38	Do you mair employees?	ntain a writ	ten polio	cy statemen	nt that p											
39	Do you treat					-	-									
	Do you prov use of the ve	ide more t	han five	vehicles to	your er	nploye	es, obtain ir	nform	nation	from y	our e		es abou			
41	Do you meet	the requir	ements	concerning	qualified	d autor	nobile demo	nstra	ation u	se? (S	ee ins	truction	s.) .	· ·		
Der	Note: If you		537, 38,	39, 40, or 4	1 is "Ye	s," do	not complet	e Se	ction E	s for th	ie cov	ered vel	nicles.			
Par	rt VI Amor	uzauon										(e)				
	(a Descriptio			<b>(b)</b> Date amortiza begins	ation	Amor	<b>(c)</b> tizable amount		Cod	(d) le sectio	n	Amortiza period percent	or	Amortiza	<b>(f)</b> Ition for th	is year

42 Amortization of costs that begin	ins during your 201	3 tax year (see instructio	ns):	_		
Website Costs	07/01/2013	1,945.	A197	3.00 3	rs	324.
43 Amortization of costs that beg	an before your 201	3 tax year			43	
44 Total. Add amounts in column	n (f). See the instruc	ctions for where to report	t		44	324.

#### Special Depreciation Allowance Elections under IRC Section 168(k)(2)(D)(iii), IRC Section 168(l)(3)(D), and IRC Section 168(n)(2)(B)(v)

Attach to your income tax return

Name(s) Shown on ReturnIdentification NumberLiz Brushstroke333-44-5555

 Tax Year:
 2013

#### **Election Out of Qualified Economic Stimulus Property**

Attach to your income tax return

Taxpayer hereby elects under IRC Section 168(k)(2)(D)(iii) out of having Qualified Economic Stimulus property for the following asset classes placed in service during the tax year ending: 12/31/2013

5 Year Property	
7 Year Property	

### **Election Out of Qualified Second Generation Biofuel Plant Property**

Taxpayer hereby elects under IRC Section 168(I)(3)(D) out of having Qualified Second Generation Biofuel Plant property for the following asset classes placed in service during the tax year ending:



## **Election Out of Qualified Disaster Assistance Property**

Taxpayer hereby elects under IRC Section 168(n)(2)(B)(v) out of having Qualified Disaster Assistance property for the following asset classes placed in service during the tax year ending:

## Additional information from your 2013 Federal Tax Return

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

Line 24a	Itemization Statement
Description	Amount
Ireland - Airfare & Transportation	1,952.
Ireland - Hotel 8 days @ \$304	2,432.
Phoenix - Airline	348.
Phoenix	423.
Total	5,155.
Schedule C (Visual Artist): Profit or Loss from Business Line 39	Itemization Statement
Description	Amount
Printing	2,000.
Framing	6,000.
Total	8,000.
	ontinuation Statement
Description	
Gallery Costs	89.
Shipping & Postage Publications	1,341.
Dues & Memberhips	215.
Show Entry Fees	195.
Art History Class (Ireland)	622.
Promotional Expense	297.
	<b>Total</b> 2,936.
	2,550.