

COPY - DO NOT MAIL

AUSTIN, TX 73301

In reply refer to: 0631275261  
Aug. 23, 2023 LTR 474C 1  
100-66-7480 201912 30 000  
00001  
BODC: SB

TROY BRITTON-HARR & S ACEVEDO  
412 64TH STREET CT NW  
BRADENTON FL 34209-1629

Social Security number: 100-66-7480  
Tax periods: Dec. 31, 2019

Form: 1040X

Dear Taxpayer:

Thank you for your inquiry dated Oct. 15, 2021.

Our records do not indicate we have received a timely filed election to waive the net operating loss (NOL) carryback period. The election you filed was received on Oct. 18, 2021. The last day to file the election for tax year 2017 was Oct. 15, 2018.

If you disagree with any of the changes we made, you can call us at the number provided below. If you prefer, you can write us at the return address at the top of this letter. If you write us, include a copy of this notice.

Therefore, we adjusted your account to reflect the changes to Schedule C and not the carryforward of the NOL from 2017. We are enclosing a corrected Form 1040X to review and keep for your records.

Find tax forms or publications by visiting [IRS.gov/forms](https://www.irs.gov/forms) or calling 800-TAX-FORM (800-829-3676).

If you have questions, you can call 800-829-0922.

If you prefer, you can write to the address at the top of the first page of this letter.

Whenever you write, include a copy of this letter and your telephone numbers along with the hours we can reach you.

Form **1040-X**

Department of the Treasury -- Internal Revenue Service  
**Amended U.S. Individual Income Tax Return**  
 Go to [www.irs.gov/Form1040X](http://www.irs.gov/Form1040X) for instructions and the latest information.

OMB No. 1545-0074

(Rev. January 2020)

This return is for calendar year  2019  2010  2017  2016

Other year. Enter one: calendar year or fiscal year (month and year ended):

Your first name and middle initial: **TROY M**  
 Last name: **BRITTON-HARR**  
 Your social security number: **100-66-7480**

If joint return, spouse's first name and middle initial: **STEPHANIE**  
 Last name: **ACEVEDO**  
 Spouse's social security number: **593-60-9832**

Current home address (number and street). If you have a P.O. box, see instructions: **3607 S HESPERIDES ST**  
 Apt. no.:  
 Your phone number: **410-212-8651**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.  
**TAMPA FL 33629**

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

Amended return filing status. You must check one box even if you are not changing your filing status. Caution: In general, you can't change your filing status from a joint return to separate returns after the due date.  
 Single  Married filing jointly  Married filing separately (MFS)  Qualifying widow(er) (QW)  Head of household (HOH)  
 If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent.

Use Part III on page 2 to explain any changes

	A. Original amount reported or as previously adjusted (see instructions)	B. Net change -- amount of increase or (decrease) -- explain in Part III	C. Correct amount
<b>Income and Deductions</b>			
1 Adjusted gross income. If a net operating loss (NOL) carryback is included, check here <input type="checkbox"/>	1	-4,056	23,531 11159
2 Itemized deductions or standard deduction	2	24,400	24,400 <sup>3</sup>
3 Subtract line 2 from line 1	3	-28,456	-869 87193
4a Exemptions (amended 2017 or earlier returns only). If changing, complete Part I on page 2 and enter the amount from line 29	4a		
b Qualified business income deduction (amended 2018 or later returns only)	4b	10966	10966
5 Taxable income. Subtract line 4a or 4b from line 3. If the result is zero or less, enter -0-	5	76227	76227
<b>Tax Liability</b>			
6 Tax. Enter method(s) used to figure tax (see instructions): <b>TABLE</b>	6	8759	8759
7 Credits. If a general business credit carryback is included, check here <input type="checkbox"/>	7		
8 Subtract line 7 from line 6. If the result is zero or less, enter -0-	8	8759	8759
9 Health care: individual responsibility (amended 2018 or earlier returns only). See instructions.	9		
10 Other taxes	10	8,336	8,336
11 Total tax. Add lines 8, 9, and 10	11	17095 8,336	8,336 17095
<b>Payments</b>			
12 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. (If changing, see instructions.)	12	4,736	4,736
13 Estimated tax payments, including amount applied from prior year's return	13		
14 Earned income credit (EIC)	14		
15 Refundable credits from: <input type="checkbox"/> Schedule 8812 Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 <input type="checkbox"/> 8962 or other (specify):	15		
16 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed	16		
17 Total payments. Add lines 12 through 15, column C, and line 16	17		4,736
<b>Refund or Amount You Owe</b>			
18 Overpayment, if any, as shown on original return or as previously adjusted by the IRS	18		4,736
19 Subtract line 18 from line 17. (If less than zero, see instructions.)	19		
20 Amount you owe. If line 11, column C, is more than line 19, enter the difference	20		8,336 17095
21 If line 11, column C, is less than line 19, enter the difference. This is the amount overpaid on this return	21		
22 Amount of line 21 you want refunded to you	22		
23 Amount of line 21 you want applied to your (enter year): estimated tax	23		

POSTMARK 010 RECEIVED  
 IRS  
 OCT 15 2021 OCT 18 2021

LS Charlotte, NC

09-0037

2019 EXPLANATION ATTACHMENT

TROY M BRITTON-HARR AND STEPHANIE ACEVEDO  
100-66-7480

FORM 1040X EXPLANATION OF CHANGES

FILING TO CORRECT AN INCORRECT CARRY FORWARD ENTRY ON SCHEDULE C FIRST REPORTED ON 2017: CORRECTED 2017 GENERATES A NOL BEING USED TO CARRYFORWARD THE LOSS. ADDITIONALLY, SCHEDULE C OTHER EXPENSES OF SECTION 465 (D) CARRYOVER IN THE AMOUNT OF \$125,176 IS REMOVED. ADDITIONAL REPORTING: IN 2019 TAX PAYER BOUGHT A BUSINESS USE TRUCK. WITHIN 5 MONTHS THE TRUCK WAS TOTALED. USING STANDARD MILAGE RATE FOR THE ADDITIONAL MILES NOT ORIGINALLY REPORTED, INCREASES SCHEDULE C EXPENSES \$4,234. LINE 1 ADJUSTED GROSS INCOME. ORIGINAL REPORTING OF -4,056 IS INCREASED BY \$27,587. NET PROFIT ON THE SCHEDULE C IS NOW \$58,999 INSTEAD OF -60,818. NOL OF \$88,062 ALLOWS SCHEDULE 1 OTHER INCOME TO BE -29,063. ADJUSTMENTS INCLUDE \$4,168 FOR DEDUCTABLE PORTION OF SE TAX, PLUS STUDENT LOAN INTERST OF \$381.. COMBINING WITH THE W-2 INCOME OF \$57,146 YIELDS A NEW AGI OF 869. SE TAX OF \$8,336 IS ADDED TO LINE 10 AND 11 DUE TO THE NOW PROFITABLE SCHEDULE C. ORIGINAL WITHHOLDING OF \$4,736 WAS RECEIVED BY THE TAX PAYER: AS THERE ARE NO ADDITIONAL PAYMENTS, THE BALANCE DUE IS THE SE TAX CREATED BY THIS FILING, OF \$8,336.

12a Tax (see instr.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input checked="" type="checkbox"/> 49723	12a	12b
b Add Schedule 2, line 3, and line 12a and enter the total		
13a Child tax credit or credit for other dependents	13a	13b
b Add Schedule 3, line 7, and line 13a and enter the total		
14 Subtract line 13b from line 12b. If zero or less, enter -0-	14	0
15 Other taxes, including self-employment tax, from Schedule 2, line 10	15	8,336
16 Add lines 14 and 15. This is your total tax	16	8,336
17 Federal income tax withheld from Forms W-2 and 1099	17	4,736
18 Other payments and refundable credits:		
a Earned income credit (EIC)	18a	
b Additional child tax credit. Attach Schedule 8812	18b	
c American opportunity credit from Form 8863, line 8	18c	
d Schedule 3, line 14	18d	
e Add lines 18a through 18d. These are your total other payments and refundable credits	18e	
19 Add lines 17 and 18e. These are your total payments	19	4,736

**Refund** 20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid

21a Amount of line 20 you want refunded to you. If Form 8888 is attached, check here

Direct deposit?  b Routing number

See instructions.  c Type:  Checking  Savings

d Account number

22 Amount of line 20 you want applied to your 2020 estimated tax

22

**Amount You Owe** 23 Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions

23 3,600

24 Estimated tax penalty (see instructions)

24

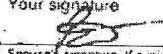
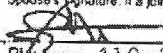
**Third Party Designee** Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions.

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 10/15/21	Your occupation SALES	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)
Spouse's signature. If a joint return, both must sign. 	Date 10/15/21	Spouse's occupation PROJECT COORDINA	If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.)
Preparer's name PH: (in) 410-212-8651	Preparer's email address		

**Paid Preparer Use Only**

Preparer's name ROBERT ADAMS	Preparer's signature 	Date 10-15-2021	PTIN P00333996	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name HRB TAX GROUP INC	Phone no 813-832-3368	Firm's EIN 431871840		
Firm's address 3802 C S DALE MABRY HWY TAMPA FL 33611				

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information. Form 1040 (2019)

09C.0041

**SCHEDULE 2**  
**(Form 1040 or 1040-SR)**

**Additional Taxes**

OMB No. 1545-0074

**2019**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040 or 1040-SR.  
▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

Attachment  
Sequence No. **02**

Name(s) shown on Form 1040 or 1040-SR

**TROY M BRITTON-HARR AND STEPHANIE ACEVEDO**

Your social security number  
**100-66-7480**

**Part I Tax**

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and include on Form 1040 or 1040-SR, line 12b	3	

**Part II Other Taxes**

4	Self-employment tax. Attach Schedule SE	4	8,336
5	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	5	
6	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	6	
7a	Household employment taxes. Attach Schedule H	7a	
7b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	7b	
8	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	8	
9	Section 965 net tax liability installment from Form 965-A	9	
10	Add lines 4 through 8. These are your total other taxes. Enter here and on Form 1040 or 1040-SR, line 15	10	8,336

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

Schedule 2 (Form 1040 or 1040-SR) 2019

**Self-Employment Tax**

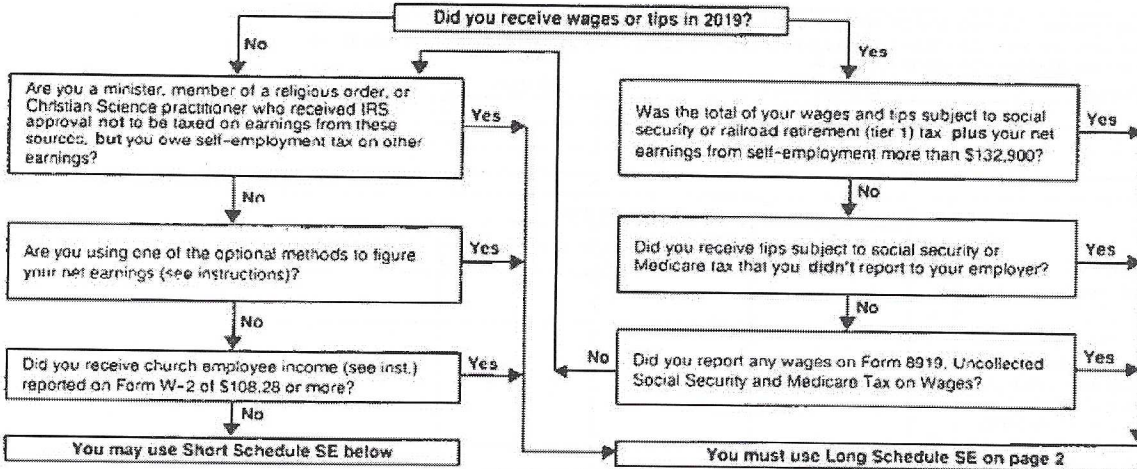
▶ Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.  
 ▶ Attach to Form 1040, 1040-SR, or 1040-NR.

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR) **TROY M BRITTON-HARR**  
 Social security number of person with self-employment income ▶ **100-66-7480**

before you begin: To determine if you must file Schedule SE, see the instructions.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**

Note: Use this flowchart only if you must file Schedule SE. If unsure, see Who Must File Schedule SE in the instructions.



**Section A – Short Schedule SE. Caution:** Read above to see if you can use Short Schedule SE.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	1b	( )
2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	50,999
3	Combine lines 1a, 1b, and 2	3	58,999
4	Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b Note: If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4	54,486
5	Self-employment tax. If the amount on line 4 is: • \$132,900 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55. • More than \$132,900, multiply line 4 by 2.9% (0.029). Then, add \$16,479.60 to the result. Enter the total here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55	5	8,336
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 14, or Form 1040-NR, line 27	6	4,168

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

Schedule SE (Form 1040 or 1040-SR) 2019

**Health Savings Accounts (HSAs)**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040, 1040-SR, or 1040-NR  
▶ Go to [www.irs.gov/Form8889](http://www.irs.gov/Form8889) for instructions and the latest information.

**2019**  
Attachment  
Sequence No. **52**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Social security number of HSA beneficiary, if both spouses have HSAs, see instructions

▶ 100-66-7480

Before you begin: Complete Form 8889, Archer MSAs and Long-Term Care Insurance Contracts, if required.

**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2019 (see instructions)		<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family
2	HSA contributions you made for 2019 (or those made on your behalf), including those made from January 1, 2020, through April 15, 2020, that were for 2019. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	3		
3	If you were under age 55 at the end of 2019 and, on the first day of every month during 2019, you were, or were considered, an eligible individual with the same coverage, enter \$3,500 (\$7,000 for family coverage). All others, see the instructions for the amount to enter	3		7,000
4	Enter the amount you and your employer contributed to your Archer MSAs for 2019 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2019, also include any amount contributed to your spouse's Archer MSAs	4		
5	Subtract line 4 from line 3. If zero or less, enter -0-	5		7,000
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2019, see the instructions for the amount to enter	6		7,000
7	If you were age 55 or older at the end of 2019, married, and you or your spouse had family coverage under an HDHP at any time during 2019, enter your additional contribution amount (see instructions)	7		
8	Add lines 6 and 7	8		7,000
9	Employer contributions made to your HSAs for 2019	9		
10	Qualified HSA funding distributions	10		
11	Add lines 9 and 10	11		
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		7,000
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040 or 1040-SR), line 12, or Form 1040NR, line 25	13		

Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).

**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2019 from all HSAs (see instructions)	14a		1,272
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions)	14b		
c	Subtract line 14b from line 14a	14c		1,272
15	Qualified medical expenses paid using HSA distributions (see instructions)	15		1,272
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter 0. Also, include this amount in the total on Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21. Enter "HSA" and the amount on the line next to the box	16		
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here		<input type="checkbox"/>	
b	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 2 (Form 1040 or 1040-SR), line 8, or Form 1040NR, line 60. Check box c on Schedule 2 (Form 1040 or 1040-SR), line 8, or box b on Form 1040-NR, line 60. Enter "HSA" and the amount on the line next to the box	17b		

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

Form **8889** (2019)

09C.0047

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.) FOR SCHEDULE C #1

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 X No 24b If "Yes," is the evidence written? Yes X No
(a) Type of property (list vehicles first) (b) Date placed in service (c) Busn./investment use percentage (d) Cost or other basis (e) Basis for depr. (busn./investment use only) (f) Recovery period (g) Method/Convention (h) Depreciation deduction (i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions. 25
26 Property used more than 50% in a qualified business use:
LAND ROVER 01-01-2016 95,00%
GMC 3.50 01-01-2019 100,0%
27 Property used 50% or less in a qualified business use:
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29

Section B — Information on Use of Vehicles

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

30 Total business/investment miles driven during the year (don't include commuting miles). (A) Vehicle 1 26969 (b) Vehicle 2 7300 (c) Vehicle 3 (d) Vehicle 4 (e) Vehicle 5 (f) Vehicle 6
31 Total commuting miles driven during the year
32 Total other personal (noncommuting) miles driven 1419
33 Total miles driven during the year. Add lines 30 through 32 28388 7300
34 Was the vehicle available for personal use during off-duty hours? Yes No Yes No Yes No Yes No Yes No Yes No Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?
36 Is another vehicle available for personal use?

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

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

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? Yes No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners. Yes No
39 Do you treat all use of vehicles by employees as personal use? Yes No
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? Yes No
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions. Yes No
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs (b) Date amortization begins (c) Amortizable amount (d) Code section (e) Amortization period or percentage (f) Amortization for this year
42 Amortization of costs that begins during your 2019 tax year (see instructions).
43 Amortization of costs that began before your 2019 tax year 43
44 Total. Add amounts in column (f). See the instructions for where to report 44

0910049



2019 FEDERAL TAX WITHHOLDINGS ATTACHMENT

TROY M BRITTON-HARR AND STEPHANIE ACEVEDO  
100-66-7180

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W-2 MANKIEWICZ COATINGS LLC  
TOTAL TO FORM 1040/1040-SR LINE 17

4,136  
4,736

(Rev. January 2018)

This return is for calendar year  2017  2016  2015  2014

Other year. Enter one: calendar year or fiscal year (month and year ended):

Your first name and initial: **TROY M** Last name: **BRITTON-HARR** Your social security number: **100-66-7480**

If a joint return, spouse's first name and initial: **STEPHANIE** Last name: **ACEVEDO** Spouse's social security number: **593-60-9832**

Current home address (number and street). If you have a P.O. box, see instructions. **3607 S HESPERIDES ST** Apt. no. Your phone number

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

**TAMPA FL 33629**

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

**Amended return filing status.** You must check one box even if you are not changing your filing status. Caution: In general, you can't change your filing status from a joint return to separate returns after the due date.

Single  Head of household (If the qualifying person is a child but not your dependent, see instructions.)  
 Married filing jointly  Married filing separately  Qualifying widow(er)

**Full-year coverage.**

If all members of your household have full-year minimal essential health care coverage, check "Yes." Otherwise, check "No." See instructions.

Yes  No

Use Part III on page 2 to explain any changes

**Income and Deductions**

	A. Original amount or as previously adjusted (see instructions)	B. Net change -- amount of increase or (decrease) -- explain in Part III	C. Correct amount
1 Adjusted gross income. If a net operating loss (NOL) carryback is included, check here <input type="checkbox"/>	1 -109,654		-109,654
2 Itemized deductions or standard deduction	2 12,700		12,700
3 Subtract line 2 from line 1	3 -122,354		-122,354
4 Exemptions. If changing, complete Part I on page 2 and enter the amount from line 29	4 8,100		8,100
5 Taxable income. Subtract line 4 from line 3	5		

**Tax Liability**

6 Tax. Enter method(s) used to figure tax (see instructions): <b>TABLE</b>	6 <b>ICT-KC-RECEIVED</b>		
7 Credits. If a general business credit carryback is included, check here <input type="checkbox"/>	7 <b>JUN 29 2022</b>		
8 Subtract line 7 from line 6. If the result is zero or less, enter -0-	8		
9 Health care: individual responsibility (see instructions)	9 <b>8022</b>		
10 Other taxes	10		
11 Total tax. Add lines 8, 9, and 10	11		

**Payments**

12 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. (If changing, see instructions.)	12 2,671		2,671
13 Estimated tax payments, including amount applied from prior year's return	13		
14 Earned income credit (EIC)	14		
15 Refundable credits from: <input type="checkbox"/> Schedule 8812 Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 <input type="checkbox"/> 8962 or <input type="checkbox"/> other (specify):	15		

16 Total amount paid with request for extension of time to file, tax paid with extension, and tax paid after return was filed

17 Total payments. Add lines 12 through 16, column C, and line 16

**Refund or Amount You Owe**

18 Overpayment, if any, as shown on original return or as previously adjusted by the IRS	18 2,671		2,671
19 Subtract line 18 from line 17 (if less than zero, see instructions.)	19		
20 Amount you owe. If line 19, column C, is more than line 19, enter the difference	20		
21 If line 11, column C, is less than line 19, enter the difference. This is the amount overpaid on this return	21		
22 Amount of line 21 you want refunded to you	22		
23 Amount you owe for 2017 (enter year): <b>estimated tax</b> 23	23		

For Paperwork Reduction Act Notice, see instructions.

Complete and sign this form on Page 2.

2017 EXPLANATION ATTACHMENT

TROY M BRITTON-HARR AND STEPHANIE ACEVEDO  
100-66-7480

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FORM 1040X EXPLANATION OF CHANGES

FILED AMENDED RETURN FOR A \$0 AMOUNT CHANGE ON THE ACTUAL RETURN. IN 2017 THE TAXPAYER WAS ADVISED BY THE IRS THAT THEY COULD COUNT AS ORDINARY BUSINESS EXPENSES \$147,000 THAT WAS INVESTED IN A BUSINESS NAMED PROHEALTH DENTAL WHICH THE TAXPAYER TROY WAS AN ACTIVE PARTICIPANT. THE BUSINESS FAILED TO FILE WITH RESPECT TO SHARING OF THE PROFITS AND LOSSES OF THE BUSINESS, AND THE MONEY WAS USED TO OPERATE THE BUSINESS. EIN OF THE BUSINESS IS 47-3349970, PROHEALTH DENTAL. ON THE ORIGINAL RETURN, TAX PAYER DID NOT ATTRIBUTE THE AT RISK CHARACTER OF THE EXPENSE CORRECTLY. IN SUBSEQUENT TAX YEARS, THIS ERROR CREATED AN UNDERSTATEMENT OF INCOME, AND OF TAXES. IN CONSULTATION WITH THE BUSINESS TEAM AT THE IRS, THEY INDICATED RECONSTRUCTING THE TAX DOCUMENT K-1 AS IF IT WAS RECEIVED WOULD BE A PROPER TREATMENT OF THE INVESTMENT THAT IS ALLOWED AS BUSINESS EXPENSE. THIS GENERATES THE LOSS ON SCHEDULE E, WITH A NOL CREATED ON THIS YEAR'S RETURN. TAXPAYER ELECTS TO NOT CARRY BACK THE NOL. NO CHANGES ON LINES 1-23 OF THE AMENDED RETURN. REQUEST REVIEW AND ACCEPTANCE OF FORM 1045. TAX PAYER ELECTS TO FOREGO CARRYBACK PROVISIONS, AND WILL PROVIDE AMENDED RETURNS FOR FUTURE YEARS THAT INCLUDE FORM 1045. CARRY FORWARD AMOUNT CREATED ON FORM 1045 IS -109,654

2017 NOL CARRYBACK STATEMENT

TROY M BRITTON-HARR AND STEPHANIE ACEVEDO  
100-66-7480

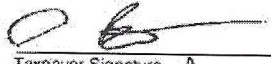
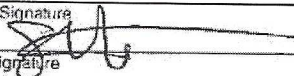
NOL Statement

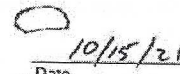
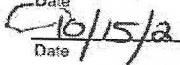
Election to Relinquish Net Operating Loss Carryback Period

The taxpayer(s) incurred a net operating loss in the taxable year ending December 31, 2017 and is entitled to a two-year carryback period with respect to that loss under Code Section 172(b) (1) of the Internal Revenue Code.

Pursuant to Code Section 172(b) (3), the taxpayer hereby elects to relinquish the entire carryback period with respect to the net operating loss incurred in the taxable year ending December 31, 2017.

This election applies for both regular and alternative minimum tax as applicable.

  
\_\_\_\_\_  
Taxpayer Signature  
  
\_\_\_\_\_  
Spouse Signature

  
\_\_\_\_\_  
Date  
  
\_\_\_\_\_  
Date

#1  
**SCHEDULE C**  
**(Form 1040)**

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

OMB No. 1545-0074

**2017**

Department of the Treasury  
 Internal Revenue Service (99)

Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.

Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Attachment  
 Sequence No. 09

Name of proprietor  
**TROY M BRITTON-HARR**

Social security number (SSN)  
**100-66-7480**

A Principal business or profession, including product or service (see instructions)  
**DENTAL CARE**

B Enter code from instructions  
**454390**

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

D Employer ID no. (EIN) (see instr.)

E Business address (including suite or room no.)  
**3607 S HESPERIDES ST**  
 City, town or post office, state, and ZIP code  
**TAMPA FL 33629**

F Accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) \_\_\_\_\_

G Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on losses  Yes  No

H If you started or acquired this business during 2017, check here  Yes  No

I Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions)  Yes  No

J If "Yes," did you or will you file required Forms 1099?  Yes  No

**Part I Income**

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	27,666
2	Returns and allowances	2	0
3	Subtract line 2 from line 1	3	27,666
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	27,666
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	27,666

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

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9	8,848	19	Pension & profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):	20a	
11	Contract labor (see instructions)	11			a Vehicles, machinery, and equipment	20a	
12	Depletion	12			b Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instr.)	13	15,237	21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest:			24	Travel, meals, and entertainment:		
	a Mortgage (paid to banks, etc.)	16a			a Travel	24a	6,925
	b Other	16b			b Deductible meals and entertainment (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	2,064
28	Total expenses 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		27a	Other expenses (from line 48)	27a	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		27b	b Reserved for future use	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31		28		28	33,074
				29		29	-5,408
				30		30	0
				31		31	-5,408

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 Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.  
 • If you checked 32b, you must attach Form 6198. Your loss may be limited.

32a  All investment is at risk.  
 32b  Some investment is not at risk.

**Health Savings Accounts (HSAs)**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040 or Form 1040NR.

**2017**

▶ Go to [www.irs.gov/Form8889](http://www.irs.gov/Form8889) for instructions and the latest information.

Attachment  
Sequence No. **52**

Name(s) shown on Form 1040 or Form 1040NR

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions

▶ 100-66-7480

**TROY M BRITTON-HARR**

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2017 (see instructions)	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family
2	HSA contributions you made for 2017 (or those made on your behalf), including those made from January 1, 2018, through April 17, 2018, that were for 2017. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2	
3	If you were under age 55 at the end of 2017, and on the first day of every month during 2017, you were, or were considered, an eligible individual with the same coverage, enter \$3,400 (\$6,750 for family coverage). All others, see the instructions for the amount to enter	3	6,750
4	Enter the amount you and your employer contributed to your Archer MSAs for 2017 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2017, also include any amount contributed to your spouse's Archer MSAs	4	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	6,750
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2017, see the instructions for the amount to enter	6	6,750
7	If you were age 55 or older at the end of 2017, married, and you or your spouse had family coverage under an HDHP at any time during 2017, enter your additional contribution amount (see instructions)	7	
8	Add lines 6 and 7	8	6,750
9	Employer contributions made to your HSAs for 2017	9	
10	Qualified HSA funding distributions	10	
11	Add lines 9 and 10	11	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	6,750
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25	13	

Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).

**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2017 from all HSAs (see instructions)	14a	1,352
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions)	14b	
c	Subtract line 14b from line 14a	14c	1,352
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	1,352
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	16	
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here		<input type="checkbox"/>
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "HSA" and the amount on the line next to the box	17b	

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

**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.  
 ▶ Go to [www.irs.gov/Form8829](http://www.irs.gov/Form8829) for instructions and the latest information.

Name(s) of proprietor(s)

**TROY M BRITTON-HARR**

Your social security no.  
**100-66-7480**

**Part I Part of Your Home Used for Business**

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	1200
2	Total area of home	2	2600
3	Divide line 1 by line 2. Enter the result as a percentage	3	46.15%
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	46.15%

**Part II Figure Your Allowable Deduction**

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home (see instructions). See instructions for columns (a) and (b) before completing lines 9-21.	8	-5408
		(a) Direct expenses	(b) Indirect expenses
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	0
16	Excess mortgage interest (see instructions)	16	
17	Insurance	17	578
18	Rent	18	21550
19	Repairs and maintenance	19	
20	Utilities	20	3300
21	Other expenses (see instructions)	21	
22	Add lines 16 through 21	22	25428
23	Multiply line 22, column (b) by line 7	23	11735
24	Carryover of prior year operating expenses (see instructions)	24	9917
25	Add line 22, column (a), line 23, and line 24	25	21652
26	Allowable operating expenses. Enter the smaller of line 15 or line 25	26	
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	
28	Excess casualty losses (see instructions)	28	
29	Depreciation of your home from line 41 below	29	
30	Carryover of prior year excess casualty losses and depreciation (see instructions)	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	0
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions)	34	
35	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	

**Part III Depreciation of Your Home**

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	

**Part IV Carryover of Unallowed Expenses to 2018**

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	21652
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	

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

**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?										<input checked="" type="checkbox"/> Yes		<input type="checkbox"/> No		24b If "Yes," is the evidence written?		<input checked="" type="checkbox"/> Yes		<input type="checkbox"/> No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Busn./ investment use percentage	(d) Cost or other basis	(e) Basis for depr. (busn./investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost											
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . . . . .										25									
26 Property used more than 50% in a qualified business use:																			
LAND ROVER	01-01-2016	93.00%	51,197	47,616	05	DB200HY	15,237												
		%																	
		%																	
27 Property used 50% or less in a qualified business use:																			
		%				S/L-													
		%				S/L-													
		%				S/L-													
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . .										28		15,237							
29 Add amounts in column (i), line 25. Enter here and on line 7, page 1 . . . . .										29									

**Section B — Information on Use of Vehicles**

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

30 Total business/investment miles driven during the year (don't include commuting miles) . . . . .	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6						
	16607											
31 Total commuting miles driven during the year . . . . .												
32 Total other personal (noncommuting) miles driven . . . . .	1249											
33 Total miles driven during the year. Add lines 30 through 32 . . . . .	17856											
34 Was the vehicle available for personal use during off-duty hours? . . . . .	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
35 Was the vehicle used primarily by a more than 5% owner or related person? . . . . .	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
36 Is another vehicle available for personal use? . . . . .	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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

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

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

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2017 tax year (see instructions):					
43 Amortization of costs that began before your 2017 tax year . . . . .					43
44 Total. Add amounts in column (f). See the instructions for where to report . . . . .					44