

**Filing Status**  Single  Married filing jointly  Married filing separately (MFS)  
 Head of household (HOH)  Qualifying widow(er) (QW)

Check only one box. 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. ▶

Your first name and middle initial <b>KENNETH A</b>	Last name <b>PERRIN</b>	Your social security number <b>286-58-7642</b>
If joint return, spouse's first name and middle initial <b>SUSAN E</b>	Last name <b>PERRIN</b>	Spouse's social security number <b>300-60-5925</b>
Home address (number and street). If you have a P.O. box, see instructions. <b>479 Elm</b>		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>SEVEN HILLS, OH 44131</b>		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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code
If more than four dependents, see inst. & check here ▶ <input type="checkbox"/>		

**Standard Deduction** **Someone can claim:**  You as a dependent  Your spouse as a dependent  
 Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** **You:**  Were born before January 2, 1955  Are blind  
**Spouse:**  Was born before January 2, 1955  Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) check if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
<b>ALEC M</b>	<b>PERRIN</b>	<b>284-11-2768</b>	<b>Son</b>	<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"/>

<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	<b>1</b>	<b>45,528</b>
<b>2a</b>	Tax-exempt interest . . . . .	<b>2a</b>	
<b>2b</b>	Taxable interest . . . . .	<b>2b</b>	
<b>3a</b>	Qualified dividends . . . . .	<b>3a</b>	
<b>3b</b>	Ordinary dividends. . . . .	<b>3b</b>	
<b>4a</b>	IRA distributions . . . . .	<b>4a</b>	
<b>4b</b>	Taxable amount . . . . .	<b>4b</b>	
<b>c</b>	Pensions and annuities . . . . .	<b>4c</b>	
<b>4d</b>	Taxable amount . . . . .	<b>4d</b>	
<b>5a</b>	Social security benefits. . . . .	<b>5a</b>	
<b>5b</b>	Taxable amount . . . . .	<b>5b</b>	
<b>6</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . ▶ <input type="checkbox"/>	<b>6</b>	
<b>7a</b>	Other income from Schedule 1, line 9 . . . . .	<b>7a</b>	<b>(90,833)</b>
<b>b</b>	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your <b>total income</b> . . . . . ▶	<b>7b</b>	<b>(45,305)</b>
<b>8a</b>	Adjustments to income from Schedule 1, line 22 . . . . .	<b>8a</b>	<b>0</b>
<b>b</b>	Subtract line 8a from line 7b. This is your <b>adjusted gross income</b> . . . . . ▶	<b>8b</b>	<b>(45,305)</b>
<b>9</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>9</b>	<b>41,599</b>
<b>10</b>	Qualified business income deduction. Attach Form 8995 or Form 8995-A. . . . .	<b>10</b>	
<b>11a</b>	Add lines 9 and 10 . . . . .	<b>11a</b>	<b>41,599</b>
<b>b</b>	<b>Taxable income.</b> Subtract line 11a from line 8b. If zero or less, enter -0- . . . . .	<b>11b</b>	<b>0</b>

**Standard Deduction**

- Single or Married filing separately, \$12,200
- Married filing jointly or Qualifying widow(er), \$24,400
- Head of household, \$18,350
- If you checked any box under Standard Deduction, see instructions.

<b>12a</b>	Tax (see instructions). Check if any from: 1 <input type="checkbox"/> Form(s) 8814   2 <input type="checkbox"/> Form 4972   3 <input type="checkbox"/> _____	<b>12a</b>	0
<b>b</b>	Add Schedule 2, line 3, and line 12a and enter the total . . . . . ▶	<b>12b</b>	0
<b>13a</b>	Child tax credit or credit for other dependents . . . . .	<b>13a</b>	
<b>b</b>	Add Schedule 3, line 7, and line 13a and enter the total . . . . . ▶	<b>13b</b>	0
<b>14</b>	Subtract line 13b from line 12b. If zero or less, enter -0- . . . . .	<b>14</b>	0
<b>15</b>	Other taxes, including self-employment tax, from Schedule 2, line 10 . . . . .	<b>15</b>	
<b>16</b>	Add lines 14 and 15. This is your <b>total tax</b> . . . . . ▶	<b>16</b>	0
<b>17</b>	Federal income tax withheld from Forms W-2 and 1099 . . . . .	<b>17</b>	3,643
<b>18</b>	Other payments and refundable credits:		
<b>a</b>	Earned income credit (EIC) <sup>NO</sup> . . . . .	<b>18a</b>	
<b>b</b>	Additional child tax credit. Attach Schedule 8812 . . . . .	<b>18b</b>	
<b>c</b>	American opportunity credit from Form 8863, line 8 . . . . .	<b>18c</b>	1,000
<b>d</b>	Schedule 3, line 14. . . . .	<b>18d</b>	8,500
<b>e</b>	Add lines 18a through 18d. These are your <b>total other payments and refundable credits</b> . . . . . ▶	<b>18e</b>	9,500
<b>19</b>	Add lines 17 and 18e. These are your <b>total payments</b> . . . . . ▶	<b>19</b>	13,143

• If you have a qualifying child, attach Sch. EIC.  
• If you have nontaxable combat pay, see instructions.

<b>Refund 20</b>	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you <b>overpaid</b> . . . . .	<b>20</b>	13,143
<b>21 a</b>	Amount of line 20 you want <b>refunded to you</b> . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	<b>21a</b>	13,143
Direct deposit? ▶	<b>b</b> Routing number <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> ▶ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
See instructions. ▶	<b>d</b> Account number <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>		
<b>22</b>	Amount of line 20 you want <b>applied to your 2020 estimated tax</b> . . . . . ▶	<b>22</b>	

<b>Amount You Owe 23</b>	<b>Amount you owe.</b> Subtract line 19 from line 16. For details on how to pay, see instructions . . . . . ▶	<b>23</b>	0
<b>24</b>	Estimated tax penalty (see instructions) . . . . . ▶	<b>24</b>	

**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**

(Other than paid preparer) 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.

Joint return? See instructions. Keep a copy for your records. ▶	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	73971	06-29-2020	REMODELER	
	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	51501	06-29-2020	OFFICE MGR	
	Phone no. 216-520-0838	Email address		

<b>Paid Preparer Use Only</b>	Preparer's signature	Date	PTIN	Check if:
		11-21-2023	P01854465	<input type="checkbox"/> 3rd Party Designee
	Preparer's name Erica Stark, EA	Phone no. 330-220-6372		<input checked="" type="checkbox"/> Self-employed
	Firm's name ▶ Best Tax + Accounting ,LLC	Firm's EIN ▶		
	Firm's address ▶ 7003 Pearl Road - Ste 15			
	Cleveland, OH 44130			

**SCHEDULE 1**  
**(Form 1040 or 1040-SR)**

**Additional Income and Adjustments to Income**

OMB No. 1545-0074

**2019**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040 or 1040-SR.**

Attachment  
Sequence No. **01**

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

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

Your social security number

**KENNETH A & SUSAN E PERRIN**

**286-58-7642**

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?  Yes  No

<b>Part I Additional Income</b>			
<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes	<b>1</b>	<b>1,133</b>
<b>2a</b>	Alimony received	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ▶		
<b>3</b>	Business income or (loss). Attach Schedule C	<b>3</b>	<b>(46,955)</b>
<b>4</b>	Other gains or (losses). Attach Form 4797	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F	<b>6</b>	
<b>7</b>	Unemployment compensation	<b>7</b>	
<b>8</b>	Other income. List type and amount ▶ <b>NOL</b> <b>Statement #1</b>	<b>8</b>	<b>(45,011)</b>
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	<b>9</b>	<b>(90,833)</b>
<b>Part II Adjustments to Income</b>			
<b>10</b>	Educator expenses	<b>10</b>	
<b>11</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	<b>11</b>	
<b>12</b>	Health savings account deduction. Attach Form 8889	<b>12</b>	
<b>13</b>	Moving expenses for members of the Armed Forces. Attach Form 3903	<b>13</b>	
<b>14</b>	Deductible part of self-employment tax. Attach Schedule SE	<b>14</b>	
<b>15</b>	Self-employed SEP, SIMPLE, and qualified plans	<b>15</b>	
<b>16</b>	Self-employed health insurance deduction	<b>16</b>	
<b>17</b>	Penalty on early withdrawal of savings	<b>17</b>	
<b>18a</b>	Alimony paid	<b>18a</b>	
<b>b</b>	Recipient's SSN. ▶		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ▶		
<b>19</b>	IRA deduction	<b>19</b>	
<b>20</b>	Student loan interest deduction	<b>20</b>	
<b>21</b>	Tuition and fees. Attach Form 8917	<b>21</b>	
<b>22</b>	Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 8a	<b>22</b>	<b>0</b>

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

Schedule 1 (Form 1040 or 1040-SR) 2019

**SCHEDULE 3**  
**(Form 1040 or 1040-SR)**

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

▶ **Attach to Form 1040 or 1040-SR.**

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

OMB No. 1545-0074

**2019**

Attachment  
Sequence No. **03**

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

Your social security number

**KENNETH A & SUSAN E PERRIN**

**286-58-7642**

<b>Part I Nonrefundable Credits</b>			
1	Foreign tax credit. Attach Form 1116 if required . . . . .	1	
2	Credit for child and dependent care expenses. Attach Form 2441 . . . . .	2	
3	Education credits from Form 8863, line 19 . . . . .	3	
4	Retirement savings contributions credit. Attach Form 8880 . . . . .	4	
5	Residential energy credits. Attach Form 5695 . . . . .	5	
6	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	6	
7	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b . . . . .	7	0
<b>Part II Other Payments and Refundable Credits</b>			
8	2019 estimated tax payments and amount applied from 2018 return . . . . .	8	8,500
9	Net premium tax credit. Attach Form 8962 . . . . .	9	
10	Amount paid with request for extension to file (see instructions) . . . . .	10	
11	Excess social security and tier 1 RRTA tax withheld . . . . .	11	
12	Credit for federal tax on fuels. Attach Form 4136 . . . . .	12	
13	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> _____	13	
14	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d . . . . .	14	8,500

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

Schedule 3 (Form 1040 or 1040-SR) 2019

**SCHEDULE A**  
**(Form 1040 or 1040-SR)**  
(Rev. January 2020)

Department of the Treasury  
Internal Revenue Service (99)

**Itemized Deductions**

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

► Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

**2019**

Attachment  
Sequence No. **07**

**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

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

Your social security number

**KENNETH A & SUSAN E PERRIN**

**286-58-7642**

<b>Medical and Dental Expenses</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others.			
	1 Medical and dental expenses (see instructions)	1	28,384	
	2 Enter amount from Form 1040 or 1040-SR, line 8b	2	0	
	3 Multiply line 2 by 7.5% (0.075)	3	0	
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	28,384		
<b>Taxes You Paid</b>	5 State and local taxes.			
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>	5a	2,003	
	b State and local real estate taxes (see instructions)	5b	8,136	
	c State and local personal property taxes	5c		
	d Add lines 5a through 5c	5d	10,139	
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	10,000	
	6 Other taxes. List type and amount <b>city estimates 14</b>	6	14	
7 Add lines 5e and 6	7	10,014		
<b>Interest You Paid</b> <b>Caution:</b> Your mortgage interest deduction may be limited (see instructions).	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>			
	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	3,201	
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b		
	c Points not reported to you on Form 1098. See instructions for special rules	8c		
	d Mortgage insurance premiums (see instructions)	8d		
	e Add lines 8a through 8d	8e	3,201	
9 Investment interest. Attach Form 4952 if required. See instructions	9			
10 Add lines 8e and 9	10	3,201		
<b>Gifts to Charity</b> <b>Caution:</b> If you made a gift and got a benefit for it, see instructions.	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11		
	12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500	12		
	13 Carryover from prior year	13	0	
	14 Add lines 11 through 13 <b>DEDUCTION LIMITED BY AGI - SEE WK. CCLMT</b>	14	0	
<b>Casualty and Theft Losses</b>	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15		
<b>Other Itemized Deductions</b>	16 Other - from list in instructions. List type and amount	16		
<b>Total Itemized Deductions</b>	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 9	17	41,599	
18 If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>				

For Paperwork Reduction Act Notice, see the Instructions for Forms 1040 and 1040-SR.

Schedule A (Form 1040 or 1040-SR) 2019

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

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

OMB No. 1545-0074

**2019**

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, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

Attachment  
Sequence No. **09**

Name of proprietor <b>KENNETH A PERRIN</b>		Social security number (SSN) <b>286-58-7642</b>
A Principal business or profession, including product or service (see instructions) <b>REMODELING</b>		B Enter code from instructions ▶ <b>238990</b>
C Business name. If no separate business name, leave blank. <b>ARTISTIC RENOVATIONS OF OHIO LLC</b>		D Employer ID number (EIN) (see instr.) <b>26-0627184</b>
E Business address (including suite or room no.) ▶ <b>12333 Ridge Rd. Unit 1B</b> City, town or post office, state, and ZIP code <b>North Royalton, OH 44133</b>		
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses . . . . .		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2019, check here. . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
I Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

<b>Part I Income</b>			
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"/>	<b>1</b>	1,535,235
2 Returns and allowances . . . . .		<b>2</b>	(11,945)
3 Subtract line 2 from line 1 . . . . .		<b>3</b>	1,547,180
4 Cost of goods sold (from line 42) . . . . .		<b>4</b>	27,263
5 <b>Gross profit.</b> Subtract line 4 from line 3. . . . .		<b>5</b>	1,519,917
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .		<b>6</b>	
7 <b>Gross income.</b> Add lines 5 and 6 . . . . .		<b>7</b>	1,519,917

<b>Part II Expenses.</b> Enter expenses for business use of your home <b>only</b> on line 30.			
8 Advertising . . . . .	<b>8</b>		56,846
9 Car and truck expenses (see instructions) . . . . .	<b>9</b>		7,804
10 Commissions and fees . . . . .	<b>10</b>		
11 Contract labor (see instructions) . . . . .	<b>11</b>		
12 Depletion . . . . .	<b>12</b>		
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>		2,719
14 Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		
15 Insurance (other than health) . . . . .	<b>15</b>		7,111
16 Interest (see instructions):			
a Mortgage (paid to banks, etc.) . . . . .	<b>16a</b>		
b Other . . . . .	<b>16b</b>		
17 Legal and professional services . . . . .	<b>17</b>		
18 Office expense (see instructions) . . . . .	<b>18</b>		6,096
19 Pension and profit-sharing plans . . . . .	<b>19</b>		
20 Rent or lease (see instructions):			
a Vehicles, machinery, and equipment . . . . .	<b>20a</b>		
b Other business property . . . . .	<b>20b</b>		10,895
21 Repairs and maintenance . . . . .	<b>21</b>		
22 Supplies (not included in Part III) . . . . .	<b>22</b>		
23 Taxes and licenses . . . . .	<b>23</b>		22,343
24 Travel and meals:			
a Travel . . . . .	<b>24a</b>		
b Deductible meals (see instructions) . . . . .	<b>24b</b>		7,362
25 Utilities . . . . .	<b>25</b>		20,616
26 Wages (less employment credits) . . . . .	<b>26</b>		214,528
27a Other expenses (from line 48) . . . . .	<b>27a</b>		1,210,552
b Reserved for future use . . . . .	<b>27b</b>		
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a. . . . .		<b>28</b>	1,566,872
29 Tentative profit or (loss). Subtract line 28 from line 7 . . . . .		<b>29</b>	(46,955)
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> 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 . . . . .		<b>30</b>	
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040 or 1040-SR), line 3</b> (or <b>Form 1040-NR, 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.		<b>31</b>	(46,955)
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>Schedule 1 (Form 1040 or 1040-SR), line 3</b> , (or <b>Form 1040-NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.		<b>32a</b> <input checked="" type="checkbox"/> <b>32b</b> <input type="checkbox"/>	All investment is at risk. Some investment is not at risk.

Name(s) **KENNETH A PERRIN** SSN **286-58-7642**

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

<b>33</b>	Method(s) used to value closing inventory: a <input checked="" type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)		
<b>34</b>	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
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation.	<b>35</b>	0
<b>36</b>	Purchases less cost of items withdrawn for personal use	<b>36</b>	
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself	<b>37</b>	
<b>38</b>	Materials and supplies	<b>38</b>	27,263
<b>39</b>	Other costs	<b>39</b>	
<b>40</b>	Add lines 35 through 39	<b>40</b>	27,263
<b>41</b>	Inventory at end of year	<b>41</b>	0
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4	<b>42</b>	27,263

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

<b>43</b>	When did you place your vehicle in service for business purposes? (month, day, year) ▶ _____
<b>44</b>	Of the total number of miles you drove your vehicle during 2019, enter the number of miles you used your vehicle for:
	a Business _____ b Commuting (see instructions) _____ c Other _____
<b>45</b>	Was your vehicle available for personal use during off-duty hours? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>47a</b>	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.

<b>Statement #2</b>	
<b>48</b>	<b>Total other expenses.</b> Enter here and on line 27a <b>1,210,552</b>

Form **8863**

**Education Credits  
(American Opportunity and Lifetime Learning Credits)**

OMB No. 1545-0074

**2019**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or 1040-SR.

Attachment  
Sequence No. **50**

▶ Go to [www.irs.gov/Form8863](http://www.irs.gov/Form8863) for instructions and the latest information.

Name(s) shown on return

Your social security number

**KENNETH A & SUSAN E PERRIN**

**286-58-7642**



*Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.*

**Part I Refundable American Opportunity Credit**

<b>1</b>	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	<b>1</b>	2,500
<b>2</b>	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, qualifying widow(er) . . . . .	<b>2</b>	180,000
<b>3</b>	Enter the amount from Form 1040 or 1040-SR, line 8b. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . . . .	<b>3</b>	(45,305)
<b>4</b>	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you can't take any education credit . . . . .	<b>4</b>	225,305
<b>5</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>5</b>	20,000
<b>6</b>	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 . . . . . • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>6</b>	1.000
<b>7</b>	Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions described in the instructions, you <b>can't</b> take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/> . . . . .	<b>7</b>	2,500
<b>8</b>	<b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 18c. Then go to line 9 below . . . . .	<b>8</b>	1,000

**Part II Nonrefundable Education Credits**

<b>9</b>	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions) . . . . .	<b>9</b>	1,500
<b>10</b>	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19 . . . . .	<b>10</b>	0
<b>11</b>	Enter the smaller of line 10 or \$10,000 . . . . .	<b>11</b>	
<b>12</b>	Multiply line 11 by 20% (0.20) . . . . .	<b>12</b>	
<b>13</b>	Enter: \$136,000 if married filing jointly; \$68,000 if single, head of household, or qualifying widow(er) . . . . .	<b>13</b>	
<b>14</b>	Enter the amount from Form 1040 or 1040-SR, line 8b. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . . . .	<b>14</b>	
<b>15</b>	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 . . . . .	<b>15</b>	
<b>16</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>16</b>	
<b>17</b>	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>17</b>	
<b>18</b>	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	<b>18</b>	0
<b>19</b>	<b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040 or 1040-SR), line 3 . . . . .	<b>19</b>	

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

Form **8863** (2019)



Name(s) shown on return

Your social security number

KENNETH A & SUSAN E PERRIN

286-58-7642



**Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.**

**Part III Student and Educational Institution Information.** See instructions.

<p><b>20</b> Student name (as shown on page 1 of your tax return)</p> <p>ALEC M PERRIN</p>	<p><b>21</b> Student social security number (as shown on page 1 of your tax return)</p> <p>284-11-2768</p>
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<p><b>22</b> Educational institution information (see instructions)</p>	
<p><b>a.</b> Name of first educational institution</p> <p>Mercyhurst University</p> <p><b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>501 E 38th st Erie, PA 16546</p>	<p><b>b.</b> Name of second educational institution (if any)</p> <p><b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p>
<p><b>(2)</b> Did the student receive Form 1098-T from this institution for 2019? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p><b>(2)</b> Did the student receive Form 1098-T from this institution for 2019? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p><b>(3)</b> Did the student receive Form 1098-T from this institution for 2018 with box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p><b>(3)</b> Did the student receive Form 1098-T from this institution for 2018 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p><b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b>. You can get the EIN from Form 1098-T or from the institution.</p> <p>25-0965430</p>	<p><b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b>. You can get the EIN from Form 1098-T or from the institution.</p>

<p><b>23</b> Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2019?</p>	<p><input type="checkbox"/> Yes - <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No - Go to line 24.</p>
<p><b>24</b> Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2019 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions.</p>	<p><input checked="" type="checkbox"/> Yes - Go to line 25. <input type="checkbox"/> No - <b>Stop!</b> Go to line 31 for this student.</p>
<p><b>25</b> Did the student complete the first 4 years of postsecondary education before 2019? See instructions.</p>	<p>Yes - <b>Stop!</b> <input type="checkbox"/> Go to line 31 for this student. <input checked="" type="checkbox"/> No - Go to line 26.</p>
<p><b>26</b> Was the student convicted, before the end of 2019, of a felony for possession or distribution of a controlled substance?</p>	<p>Yes - <b>Stop!</b> <input type="checkbox"/> Go to line 31 for this student. <input checked="" type="checkbox"/> No - Complete lines 27 through 30 for this student.</p>



**You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.**

<b>American Opportunity Credit</b>	
<b>27</b> Adjusted qualified education expenses (see instructions). <b>Don't enter more than \$4,000</b> . . . . .	<b>27</b> 4,000
<b>28</b> Subtract \$2,000 from line 27. If zero or less, enter -0- . . . . .	<b>28</b> 2,000
<b>29</b> Multiply line 28 by 25% (0.25) . . . . .	<b>29</b> 500
<b>30</b> If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1 . . . . .	<b>30</b> 2,500
<b>Lifetime Learning Credit</b>	
<b>31</b> Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 . . . . .	<b>31</b>

**Paid Preparer's Due Diligence Checklist**

Department of the Treasury  
Internal Revenue Service

*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*  
**▶ To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.**  
**▶ Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.**

**2019**

Attachment  
Sequence No. **70**

Taxpayer name(s) shown on return **KENNETH A & SUSAN E PERRIN** Taxpayer identification number **286-58-7642**

Enter preparer's name and PTIN **Erica Stark, EA P01854465**

**Part I Due Diligence Requirements**

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply).  EIC  CTC/ACTC/ODC  AOTC  HOH

	Yes	No	N/A
<b>1</b> Did you complete the return based on information for tax year 2019 provided by the taxpayer or reasonably obtained by you? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>2</b> If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>3</b> Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. <ul style="list-style-type: none"> <li>• Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.</li> <li>• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to compute the amount(s) of any credit(s) . . . . .</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>4</b> Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>a</b> Did you make reasonable inquiries to determine the correct, complete, and consistent information? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b</b> Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>5</b> Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount(s) of the credit(s) . . . . . List those documents, if any, that you relied on. <b>School Records, 1098T</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>6</b> Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>7</b> Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . . . (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>a</b> Did you complete the required recertification Form 8862? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>8</b> If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040 or 1040-SR)? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>Part II Due Diligence Questions for Returns Claiming EIC</b> (If the return does not claim EIC, go to Part III.)			
	Yes	No	N/A
<b>9a</b> Have you determined that the taxpayer is, in fact, eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b</b> Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>c</b> Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC</b> (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)			
	Yes	No	N/A
<b>10</b> Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>11</b> Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>12</b> Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>Part IV Due Diligence Questions for Returns Claiming AOTC</b> (If the return does not claim AOTC, go to Part V.)			
	Yes	No	
<b>13</b> Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

<b>Part V Due Diligence Questions for Claiming HOH</b> (If the return does not claim HOH filing status, go to Part VI.)			
	Yes	No	
<b>14</b> Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	

<b>Part VI Eligibility Certification</b>			
<p>▶ <b>You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:</b></p> <p>A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s);</p> <p>B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;</p> <p>C. Submit Form 8867 in the manner required; <b>and</b></p> <p>D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under <i>Document Retention</i>.</p> <ol style="list-style-type: none"> <li>1. A copy of this Form 8867.</li> <li>2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.</li> <li>3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).</li> <li>4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.</li> <li>5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or, HOH filing status and to compute the amount(s) of the credit(s).</li> </ol> <p>▶ <b>If you have not complied with all due diligence requirements, you may have to pay a \$530 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.</b></p>			
<b>15</b> Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

## Expenses for Business Use of Your Home

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

**2019**

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

Attachment  
 Sequence No. **176**

Name(s) of proprietor(s)

Your social security number

**KENNETH A PERRIN**

**286-58-7642**

### 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	460
2 Total area of home	2	2,500
3 Divide line 1 by line 2. Enter the result as a percentage	3	18.40%
<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 If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	5	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	18.40%

### Part II Figure Your Allowable Deduction

8 Enter the amount from Schedule C, line 29, <b>plus</b> any gain derived from the business use of your home, <b>minus</b> any loss from the trade or business not derived from the business use of your home (see instructions)	8	(46,955)
<b>See instructions for columns (a) and (b) before completing lines 9-22.</b>		
	(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	
16 Excess mortgage interest (see instructions)	16	
17 Excess real estate taxes (see instructions)	17	
18 Insurance	18	1,692
19 Rent	19	
20 Repairs and maintenance	20	
21 Utilities	21	
22 Other expenses (see instructions)	22	
23 Add lines 16 through 22	23	1,692
24 Multiply line 23, column (b), by line 7	24	
25 Carryover of prior year operating expenses (see instructions)	25	
26 Add line 23, column (a), line 24, and line 25	26	1,692
27 Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 26	27	
28 Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	
29 Excess casualty losses (see instructions)	29	
30 Depreciation of your home from line 42 below	30	1,468
31 Carryover of prior year excess casualty losses and depreciation (see instructions)	31	
32 Add lines 29 through 31	32	1,468
33 Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 28 or line 32	33	
34 Add lines 14, 27, and 33	34	
35 Casualty loss portion, if any, from lines 14 and 33. Carry amount to <b>Form 4684</b> (see instructions)	35	
36 <b>Allowable expenses for business use of your home.</b> Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	36	

### Part III Depreciation of Your Home

37 Enter the <b>smaller</b> of your home's adjusted basis or its fair market value (see instructions)	37	
38 Value of land included on line 37	38	
39 Basis of building. Subtract line 38 from line 37	39	
40 Business basis of building. Multiply line 39 by line 7	40	
41 Depreciation percentage (see instructions)	41	%
42 Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line <del>see above</del> <b>8829</b> .	42	1,468

### Part IV Carryover of Unallowed Expenses to 2020

43 Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	1,692
44 Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	1,468

# Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Attachment  
Sequence No. **179**

Name(s) shown on return <b>KENNETH A &amp; SUSAN E PERRIN</b>	Business or activity to which this form relates <b>ARTISTIC RENOVATIONS O</b>	Identifying number <b>286-58-7642</b>
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**Part I Election To Expense Certain Property Under Section 179**

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

1	Maximum amount (see instructions) . . . . .		<b>1</b>
2	Total cost of section 179 property placed in service (see instructions). . . . .		<b>2</b>
3	Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .		<b>3</b>
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .		<b>4</b>
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . .		<b>5</b>
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29 . . . . .	<b>7</b>	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .		<b>8</b>
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 . . . . .		<b>9</b>
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562 . . . . .		<b>10</b>
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions . . . . .		<b>11</b>
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 . . . . .		<b>12</b>
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12 . . . . .	<b>13</b>	

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

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

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

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

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2019. . . . .		<b>17</b>
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . . <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2019 Tax Year Using the General Depreciation System**

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

**Section C - Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System**

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

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

21	Listed property. Enter amount from line 28 . . . . .		<b>21</b>	2,719
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions . . . . .		<b>22</b>	2,719
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	<b>23</b>		

**For Paperwork Reduction Act Notice, see separate instructions.**

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

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

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

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

Table with 10 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows for 25, 26, 27, 28, and 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.

Table with 6 columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Includes rows for 30-36 regarding miles driven and 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.

Table with 2 columns: Yes, No. Includes rows for 37-41 regarding written policies and requirements for qualified automobile demonstration use.

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

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows for 42, 43, and 44.

# Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return <b>KENNETH A &amp; SUSAN E PERRIN</b>	Business or activity to which this form relates <b>FORM 8829 - 1</b>	Identifying number <b>286-58-7642</b>
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**Part I Election To Expense Certain Property Under Section 179**

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

1	Maximum amount (see instructions) . . . . .		<b>1</b>
2	Total cost of section 179 property placed in service (see instructions). . . . .		<b>2</b>
3	Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .		<b>3</b>
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .		<b>4</b>
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . .		<b>5</b>
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29 . . . . .	<b>7</b>	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .		<b>8</b>
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 . . . . .		<b>9</b>
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562 . . . . .		<b>10</b>
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions . . . . .		<b>11</b>
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 . . . . .		<b>12</b>
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12 . . . . .	<b>13</b>	

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

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

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

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

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2019. . . . .		<b>17</b>	<b>1,468</b>
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . . <input type="checkbox"/>			

**Section B - Assets Placed in Service During 2019 Tax Year Using the General Depreciation System**

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

**Section C - Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System**

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

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

21	Listed property. Enter amount from line 28 . . . . .		<b>21</b>	
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions . . . . .		<b>22</b>	<b>1,468</b>
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	<b>23</b>		

**For Paperwork Reduction Act Notice, see separate instructions.**

**Federal Supporting Statements**

**2019 PG01**

Name(s) as shown on return

Tax ID Number

KENNETH A & SUSAN E PERRIN

286-58-7642

Schedule 1 - Line 8 - NOL Explanation

Statement #1

2018 NOL CF = \$45,011.

Total NOL deduction on Schedule 1, line 8 = \$45,011.

Schedule C - Part V - Other Expenses

**PG01**  
Statement #2

Description	Amount
BANK SERVICE CHARGES	1,379
BOND EXPENSE	1,000
COMPUTER AND WEBSITE SERVICE	13,434
CONTINUING EDUCATION	1,306
DUES AND SUBSCRIPTIONS	1,751
POSTAGE AND DELIVERY	381
accounting	5,900
professional fees	12,363
subcontractor expense	1,172,385
tools and small equipment	653
<b>Total</b>	<b><u>1,210,552</u></b>



Name(s) as shown on return

Your Social Security Number

KENNETH A & SUSAN E PERRIN

286-58-7642

Schedule A, Line 1 - Medical and Dental Expenses

<u>Description</u>	<u>Amount</u>
rx	\$ 1,200
Excess SEHID family health coverage	27,184
<b>Total:</b>	<b>\$ 28,384</b>

Name(s) as shown on return

KENNETH A &amp; SUSAN E PERRIN

Your Social Security Number

286-58-7642

## Schedule C, Line 15 - Insurance

Description	Amount
Workers Comp	\$ 335
liability insurance	6,776
<b>Total:</b>	<b>\$ 7,111</b>

## SCHEDULE C, LINE 23 - TAXES AND LICENSES

Description	Amount
BUSINESS LICENSE/PERMITS	\$ 1,432
FUTA	168
FICA	16,411
SUTA	4,332
<b>Total:</b>	<b>\$ 22,343</b>

## Schedule C, Line 25 - Utilities

Description	Amount
telephone	\$ 14,816
other	5,800
<b>Total:</b>	<b>\$ 20,616</b>