

**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 your 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>			<b>Presidential Election Campaign</b> 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	
City, town, or post office. If you have a foreign address, also complete spaces below. <b>SEVEN HILLS</b>		State <b>OH</b>		ZIP code <b>44131</b>
Foreign country name		Foreign province/state/county		Foreign postal code

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?  Yes  No

**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, 1956  Are blind **Spouse:**  Was born before January 2, 1956  Is blind

Dependents (see instructions): If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions):	
					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"/>

Attach Sch. B if required.	<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2	<b>1</b>	<b>67,527</b>
	<b>2a</b> Tax-exempt interest	<b>2a</b>	
	<b>3a</b> Qualified dividends	<b>3a</b>	
	<b>4a</b> IRA distributions	<b>4a</b>	
	<b>5a</b> Pensions and annuities	<b>5a</b>	
	<b>6a</b> Social security benefits	<b>6a</b>	
	<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	<b>7</b>	
	<b>8</b> Other income from Schedule 1, line 9	<b>8</b>	<b>(241,185)</b>
	<b>9</b> Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	<b>9</b>	<b>(173,658)</b>
<b>Standard Deduction for-</b> ● Single or Married filing separately, \$12,400 ● Married filing jointly or Qualifying widow(er), \$24,800 ● Head of household, \$18,650 ● If you checked any box under <i>Standard Deduction</i> , see instructions.	<b>10</b> Adjustments to income:		
	<b>a</b> From Schedule 1, line 22	<b>10a</b>	
	<b>b</b> Charitable contributions if you take the standard deduction. See instructions	<b>10b</b>	
	<b>c</b> Add lines 10a and 10b. These are your <b>total adjustments to income</b>	<b>10c</b>	<b>0</b>
	<b>11</b> Subtract line 10c from line 9. This is your <b>adjusted gross income</b>	<b>11</b>	<b>(173,658)</b>
<b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>12</b>	<b>44,413</b>	
<b>13</b> Qualified business income deduction. Attach Form 8995 or Form 8995-A	<b>13</b>		
<b>14</b> Add lines 12 and 13	<b>14</b>	<b>44,413</b>	
<b>15</b> <b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0-	<b>15</b>	<b>0</b>	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Table with 2 columns: Line number and Amount. Rows include Tax (16), Amount from Schedule 2 (17), Add lines 16 and 17 (18), Child tax credit (19), Amount from Schedule 3 (20), Add lines 19 and 20 (21), Subtract line 21 from line 18 (22), Other taxes (23), Add lines 22 and 23 (24), Federal income tax withheld (25a-c), 2020 estimated tax payments (26), Earned income credit (27), Additional child tax credit (28), American opportunity credit (29), Recovery rebate credit (30), Amount from Schedule 3 (31), Add lines 27 through 31 (32), Add lines 25d, 26, and 32 (33), Refund (34), Amount of line 34 you want refunded (35a), Routing number (35b), Account number (35d), Amount of line 34 you want applied to your 2021 estimated tax (36), Subtract line 33 from line 24 (37), Estimated tax penalty (38).

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

Refund

Direct deposit? See instructions.

Amount You Owe

For details on how to pay, see instructions.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions. [X] Yes. Complete below. [ ] No
Designee's name: Thomas M Ungrady, Phone no: 330-220-6372, Personal identification number (PIN): 16363

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: 73971, Date: 05-17-2021, Your occupation: REMODELER
Spouse's signature: 51501, Date: 05-17-2021, Spouse's occupation: OFFICE MGR, Phone no: 216-520-0838

Paid Preparer Use Only

Preparer's signature: Erica Stark, EA, Date: 11-21-2023, PTIN: P01854465, Check if: [X] Self-employed
Preparer's name: Erica Stark, EA, Phone no: 330-220-6372
Firm's name: Best Tax + Accounting, LLC
Firm's address: 7003 Pearl Road - Ste 15, Cleveland, OH 44130

**SCHEDULE 1**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

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

OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **01**

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

KENNETH A & SUSAN E PERRIN

Your social security number

286-58-7642

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</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>	(194,747)
<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 . ▶ <u>NOL</u> Statement #1	<b>8</b>	(46,438)
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR line 8 . . . . .	<b>9</b>	(241,185)

**Part II Adjustments to Income**

<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 deduction. 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, 1040-SR, or 1040-NR, line 10a . . . . .	<b>22</b>	0

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

Schedule 1 (Form 1040) 2020

**SCHEDULE A**  
**(Form 1040)**

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

**2020**

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	31,354	
	2 Enter amount from Form 1040 or 1040-SR, line 11	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		31,354	
<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	3,181	
	b State and local real estate taxes (see instructions)	5b	8,260	
	c State and local personal property taxes	5c		
	d Add lines 5a through 5c	5d	11,441	
	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 <u>city estimates</u> 364	6	364	
7 Add lines 5e and 6	7		10,364	
<b>Interest You Paid</b> <small>Caution: Your mortgage interest deduction may be limited (see instructions).</small>	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	2,695	
	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	2,695	
9 Investment interest. Attach Form 4952 if required. See instructions	9			
10 Add lines 8e and 9	10		2,695	
<b>Gifts to Charity</b> <small>Caution: If you made a gift and got a benefit for it, see instructions.</small>	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	0	
	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 12	17		44,413
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) 2020

**SCHEDULE C**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

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

► 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.

OMB No. 1545-0074

**2020**

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 2020? 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 2020, check here . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
I Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions . . . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Form(s) 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 . . . . .	1		1,698,319
2 Returns and allowances . . . . .	2		0
3 Subtract line 2 from line 1 . . . . .	3		1,698,319
4 Cost of goods sold (from line 42) . . . . .	4		2,139
5 <b>Gross profit.</b> Subtract line 4 from line 3. . . . .	5		1,696,180
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	6		
7 <b>Gross income.</b> Add lines 5 and 6 . . . . .	7		1,696,180

<b>Part II Expenses.</b> Enter expenses for business use of your home <b>only</b> on line 30.			
8 Advertising . . . . .	8		43,844
9 Car and truck expenses (see instructions) . . . . .	9		13,584
10 Commissions and fees . . . . .	10		
11 Contract labor (see instructions) . . . . .	11		
12 Depletion . . . . .	12		
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	13		2,719
14 Employee benefit programs (other than on line 19) . . . . .	14		
15 Insurance (other than health) . . . . .	15		10,146
16 Interest (see instructions):			
a Mortgage (paid to banks, etc.) . . . . .	16a		
b Other . . . . .	16b		
17 Legal and professional services . . . . .	17		
18 Office expense (see instructions)	18		4,204
19 Pension and profit-sharing plans	19		
20 Rent or lease (see instructions):			
a Vehicles, machinery, and equipment . . . . .	20a		
b Other business property . . . . .	20b		10,943
21 Repairs and maintenance . . . . .	21		
22 Supplies (not included in Part III)	22		
23 Taxes and licenses . . . . .	23		27,847
24 Travel and meals:			
a Travel . . . . .	24a		399
b Deductible meals (see instructions) . . . . .	24b		3,542
25 Utilities . . . . .	25		18,293
26 Wages (less employment credits)	26		275,484
27a Other expenses (from line 48) . . . . .	27a		1,479,922
b Reserved for future use . . . . .	27b		
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a. . . . .	28		1,890,927
29 Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	29		(194,747)
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 . . . . .	30		
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	31		(194,747)
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), line 3</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.	32a	<input checked="" type="checkbox"/>	All investment is at risk.
	32b	<input type="checkbox"/>	Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2020

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>	2,139
<b>39</b>	Other costs	<b>39</b>	
<b>40</b>	Add lines 35 through 39	<b>40</b>	2,139
<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>	2,139

**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 2020, enter the number of miles you used your vehicle for:
<b>a</b>	Business _____
<b>b</b>	Commuting (see instructions) _____
<b>c</b>	Other _____
<b>45</b>	Was your vehicle available for personal use during off-duty hours? <input type="checkbox"/> 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>b</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>BANK SERVICE CHARGES</b>	1,345
<b>BOND EXPENSE</b>	589
<b>COMPUTER AND WEBSITE SERVICE</b>	11,707
<b>CONTINUING EDUCATION</b>	290
<b>DUES AND SUBSCRIPTIONS</b>	1,955
<b>POSTAGE AND DELIVERY</b>	321
<b>professional fees</b>	5,389
<b>subcontractor expense</b>	1,454,707
<b>tools and small equipment</b>	3,619
<b>48 Total other expenses.</b> Enter here and on line 27a	<b>48</b> 1,479,922

**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) **KENNETH A PERRIN** Your social security number **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 8,784	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	(194,747)
<b>See instructions for columns (a) and (b) before completing lines 9-22.</b>			
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	Excess real estate taxes (see instructions)	17	
18	Insurance	18	
19	Rent	19	
20	Repairs and maintenance	20	
21	Utilities	21	
22	Other expenses (see instructions)	22	
23	Add lines 16 through 22	23	
24	Multiply line 23, column (b), by line 7	24	
25	Carryover of prior year operating expenses (see instructions)	25	1,692
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	0
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	1,468
32	Add lines 29 through 31	32	2,936
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 30 above	42	1,468

**Part IV Carryover of Unallowed Expenses to 2021**

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	2,936

# 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>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) . . . . .	1	
2	Total cost of section 179 property placed in service (see instructions). . . . .	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . .	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29 . . . . .	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 . . . . .	9	
10	Carryover of disallowed deduction from line 13 of your 2019 Form 4562 . . . . .	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions . . . . .	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 . . . . .	12	
13	Carryover of disallowed deduction to 2021. Add lines 9 and 10, less line 12 ▶ . . . . .	13	

**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 . . . . .	14	
15	Property subject to section 168(f)(1) election . . . . .	15	
16	Other depreciation (including ACRS) . . . . .	16	

**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 2020. . . . .	17	
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 2020 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	
			27.5 yrs.	MM	S/L	
i	Nonresidential real property		39 yrs.	MM	S/L	
				MM	S/L	

**Section C - Assets Placed in Service During 2020 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 . . . . .	21	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 . . . . .	22	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 . . . . .	23	

**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?  **Yes**  **No** **24b** If "Yes," is the evidence written?  **Yes**  **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions . . . . .							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:								
2002 FORD WIND	11-23-2011	81.0%	4,000	3,240				
2012 FORD FLEX	08-09-2012	75.0%	28,811	13,238	5	200 DB-HY	1,406	
2014 FORD FLEX	02-16-2016	70.0%	47,930	25,739	5	200 DB-HY	1,313	
<b>27</b> Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
		%				S/L-		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . .							<b>28</b>	2,719
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .							<b>29</b>	

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

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
<b>30</b> Total business/investment miles driven during the year ( <b>don't</b> include commuting miles) . . . . .	8,100		7,500									
<b>31</b> Total commuting miles driven during the year . . . . .												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .	8,100		7,500									
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	X		X									
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .	X		X									
<b>36</b> Is another vehicle available for personal use? . . . . .	X		X									

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

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

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

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," 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
<b>42</b> Amortization of costs that begins during your 2020 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2020 tax year . . . . .					<b>43</b>
<b>44 Total.</b> Add amounts in column (f). See the instructions for where to report. . . . .					<b>44</b>

**Schedule A - NOL** (see instructions)

<b>1</b>	For individuals, subtract your standard deduction or itemized deductions from your adjusted gross income and enter it here. For estates and trusts, enter taxable income increased by the total of the charitable deduction, income distribution deduction, and exemption amount (see instructions) . . . . .			<b>1</b>	<b>(218,071)</b>
<b>2</b>	Nonbusiness capital losses before limitation. Enter as a positive number (see instructions) . . . . .	<b>2</b>			
<b>3</b>	Nonbusiness capital gains (without regard to any section 1202 exclusion) . . . . .	<b>3</b>			
<b>4</b>	If line 2 is more than line 3, enter the difference. Otherwise, enter -0- . . . . .	<b>4</b>			
<b>5</b>	If line 3 is more than line 2, enter the difference. Otherwise, enter -0- . . . . .	<b>5</b>			
<b>6</b>	Nonbusiness deductions (see instructions) . . . . .	<b>6</b>	<b>44,413</b>		
<b>7</b>	Nonbusiness income other than capital gains (see instructions) . . . . .	<b>7</b>			
<b>8</b>	Add lines 5 and 7 . . . . .	<b>8</b>			
<b>9</b>	If line 6 is more than line 8, enter the difference. Otherwise, enter -0- . . . . .			<b>9</b>	<b>44,413</b>
<b>10</b>	If line 8 is more than line 6, enter the difference. Otherwise, enter -0-. <b>But don't enter more than line 5</b> . . . . .	<b>10</b>			
<b>11</b>	Business capital losses before limitation. Enter as a positive number . . . . .	<b>11</b>			
<b>12</b>	Business capital gains (without regard to any section 1202 exclusion) . . . . .	<b>12</b>			
<b>13</b>	Add lines 10 and 12 . . . . .	<b>13</b>			
<b>14</b>	Subtract line 13 from line 11. If zero or less, enter -0- . . . . .	<b>14</b>			
<b>15</b>	Add lines 4 and 14. . . . .	<b>15</b>			
<b>16</b>	Enter the loss, if any, from line 16 of your 2020 Schedule D (Form 1040). (For estates and trusts, enter the loss, if any, from line 19, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you don't have a loss on that line (and don't have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15 . . . . .	<b>16</b>			
<b>17</b>	Section 1202 exclusion. Enter as a positive number (see instructions) . . . . .			<b>17</b>	
<b>18</b>	Subtract line 17 from line 16. If zero or less, enter -0- . . . . .	<b>18</b>			
<b>19</b>	Enter the loss, if any, from line 21 of your 2020 Schedule D (Form 1040). (For estates and trusts, enter the loss, if any, from line 20 of Schedule D (Form 1041).) Enter as a positive number . . . . .	<b>19</b>			
<b>20</b>	If line 18 is more than line 19, enter the difference. Otherwise, enter -0- . . . . .	<b>20</b>			
<b>21</b>	If line 19 is more than line 18, enter the difference. Otherwise, enter -0- . . . . .			<b>21</b>	
<b>22</b>	Subtract line 20 from line 15. If zero or less, enter -0- . . . . .			<b>22</b>	
<b>23</b>	NOL deduction for losses from other years. Enter as a positive number . . . . .			<b>23</b>	<b>46,438</b>
<b>24</b>	<b>NOL.</b> Combine lines 1, 9, 17, and 21 through 23. If the result is less than zero, enter it here and on page 1, line 1a. If the result is zero or more, you <b>don't</b> have an NOL . . . . .			<b>24</b>	<b>(127,220)</b>

**Federal Supporting Statements**

**2020 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.

2019 NOL CF = \$1,427.

Total NOL deduction on Schedule 1, line 8 = \$46,438.

Name(s) as shown on return

KENNETH A & SUSAN E PERRIN

Your Social Security Number

286-58-7642

Schedule A, Line 1 - Medical and Dental Expenses

Description	Amount
rx	\$ 2,567
Excess SEHID family health coverage	28,787
<b>Total:</b>	<b>\$ 31,354</b>

Name(s) as shown on return

KENNETH A & SUSAN E PERRIN

Your Social Security Number

286-58-7642

Schedule C, Line 15 - Insurance

Description	Amount
Workers Comp	\$ 3,067
liability insurance	7,079
<b>Total:</b>	<b>\$ 10,146</b>

SCHEDULE C, LINE 23 - TAXES AND LICENSES

Description	Amount
BUSINESS LICENSE/PERMITS	\$ 1,432
FUTA	210
FICA	21,075
SUTA	5,130
<b>Total:</b>	<b>\$ 27,847</b>

Schedule C, Line 25 - Utilities

Description	Amount
telephone	\$ 12,670
other	5,623
<b>Total:</b>	<b>\$ 18,293</b>

Overflow Statement

Description	Amount
mercyhurst	\$ 12,220
u of cincinnati	6,051
<b>Total:</b>	<b>\$ 18,271</b>

Overflow Statement

Description	Amount
Mercyhurst	\$ 15,172
u of Cincinnati	4,098
<b>Total:</b>	<b>\$ 19,270</b>

1040

Overflow Statement

2020

Name(s) as shown on return

Your Social Security Number

KENNETH A & SUSAN E PERRIN

286-58-7642

Schedule A, Line 5a - STATE AND LOCAL INCOME TAXES

Description	Amount
Form W-2 - ARTISTIC RENOVATIONS	\$ 3,181
Total:	\$ 3,181