

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2014** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1—Dec. 31, 2014, or other tax year beginning 2014, ending 20 See separate instructions.

Your first name and initial <b>Brandon</b>	Last name <b>Tankersley</b>	Your social security number <b>259-51-7291</b>
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.  
**848 Grove Circle Avenue**

Apt. no. ▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).  
**Cleveland TN 37311**

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

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

**Filing Status**

1  Single  
 2  Married filing jointly (even if only one had income)  
 3  Married filing separately. Enter spouse's SSN above and full name here. ▶  
 4  Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶  
 5  Qualifying widow(er) with dependent child

Check only one box.

**Exemptions**

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

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qual. for child tax credit (see instr.)
<b>Jaxon</b>	<b>Tankersley</b>	<b>759-12-0297</b>	<b>Son</b>	<input checked="" type="checkbox"/>

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

Boxes checked on 6a and 6b **1**  
 No. of children on 6c who:  
 • lived with you **1**  
 • did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶ **2**

**Income**

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	<b>55,991</b>
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount	15b	
16a	Pensions and annuities	16a	
b	Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount	20b	
21	Other income. List type and amount <b>Prior Year NOL</b>	21	<b>-17,924</b>
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	<b>38,067</b>

**Adjusted Gross Income**

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	<b>3,956</b>
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	<b>16,655</b>
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid	31a	
b	Recipient's SSN ▶		
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	<b>20,611</b>
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	<b>17,456</b>

Form **2848**  
(Rev. Dec. 2015)  
Department of the Treasury  
Internal Revenue Service

### Power of Attorney and Declaration of Representative

OMB No. 1545-0160  
For IRS Use Only

Received by:  
Name Mary Huddleston  
Telephone 423-855-6008  
Function SB/SE  
Date 5/3/17

Information about Form 2848 and its instructions is at [www.irs.gov/form2848](http://www.irs.gov/form2848).

#### Part I Power of Attorney

**Caution:** A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer Information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address <b>Brandon Tankersley</b> 2435 Valley Hill Drive Cleveland, TN 37311		Taxpayer identification number(s) <b>259-51-7291</b>	
		Daytime telephone number	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

**2 Representative(s) must sign and date this form on page 2, Part II.**

Name and address <b>Joe P. Honey, CPA</b> 4295 Cromwell Road, Suite 305 Chattanooga, TN 37421	CAF No. <u>6505-21220R</u> PTIN <u>P00747663</u> Telephone No. <u>423-553-7220</u> Fax No. <u>423-553-7655</u>
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

**3 Acts authorized (you are required to complete this line 3).** With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Income	1040	2014, 2015, 2016

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Use Not Recorded on CAF**

**5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

Authorize disclosure to third parties;  Substitute or add representative(s);  Sign a return; \_\_\_\_\_

\_\_\_\_\_

Other acts authorized: \_\_\_\_\_

\_\_\_\_\_


Form 2848 (Rev. 12-2015)

Page 2

**b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.  
 List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):

**6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here   
**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

**7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.  
**▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

 5/2/17  
 Signature Date Title (if applicable)

Brandon Tankersley  
 Print Name

Print name of taxpayer from line 1 if other than individual


**Part II Declaration of Representative**

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
  - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant—licensed to practice as a certified public accountant is active in the jurisdiction shown below.
  - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
  - d Officer—a bona fide officer of the taxpayer organization.
  - e Full-Time Employee—a full-time employee of the taxpayer.
  - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
  - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See *Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.*
  - k Student Attorney or CPA—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
  - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

**▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation—insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
b	TN	6623		5/1/17

Form 2848 (Rev. 12-2015)

**Tax and Credits**

38	Amount from line 37 (adjusted gross income)	38	17,456
39a	Check <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1950, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	6,200
41	Subtract line 40 from line 38	41	11,256
42	Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions	42	7,900
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	3,356
44	Tax (see instr.). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	338
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	338
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	338
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	338
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	0

**Other Taxes**

57	Self-employment tax. Attach Schedule SE	57	7,911
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	500
61	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	61	143
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	8,554

**Payments**

64	Federal income tax withheld from Forms W-2 and 1099	64	
65	2014 estimated tax payments and amount applied from 2013 return	65	
66a	Earned income credit (EIC) <b>NO</b>	66a	
b	Nontaxable combat pay election <input type="checkbox"/> 66b		
67	Additional child tax credit. Attach Schedule 8812	67	1,000
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input checked="" type="checkbox"/> Reserved d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	1,000

8554  
-1437  
-----  
8411

**Refund**

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	76a	
b	Routing number <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>		
77	Amount of line 75 you want applied to your 2015 estimated tax	77	

**Amount You Owe**

78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	7,564
79	Estimated tax penalty (see instructions)	79	10

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)?  Yes. Complete below.  No

Designee's name **Joe P. Honey** Personal identification number (PIN) **11291**

Phone no. **423-553-7220**

**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 **Business Owner** Date \_\_\_\_\_ Your occupation **Business Owner** Daytime phone number \_\_\_\_\_

Spouse's signature. If a joint return, both must sign. Date \_\_\_\_\_ Spouse's occupation \_\_\_\_\_

If the IRS sent you an Identity Protection PIN, enter it here (see instr.) \_\_\_\_\_

Print/Type preparer's name **Joe P. Honey** Preparer's signature **Joe P. Honey** Date **04/14/15** Check  if self-employed PTIN **P00747663**

Firm's name **Joe P. Honey, CPA** Firm's EIN **26-0722835**

Firm's address **419 North Market St Ste 200 Chattanooga TN 37405-3974** Phone no. **423-553-7220**

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

**Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

**2014**

Attachment Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

▶ Information about Schedule C and its separate instructions is at [www.irs.gov/schedulec](http://www.irs.gov/schedulec).  
▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor <b>Brandon Tankersley</b>		Social security number (SSN) <b>259-51-7291</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>Moving Service</b>	<b>B</b> Enter code from instructions ▶ <b>484110</b>	
<b>C</b> Business name. If no separate business name, leave blank. <b>Cleveland Moving dba Southeast Movi</b>	<b>D</b> Employer ID number (EIN), (see instr.)	
<b>E</b> Business address (including suite or room no.) ▶ <b>848 Grove Circle Avenue</b> City, town or post office, state, and ZIP code <b>Cleveland TN 37311</b>		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
<b>G</b> Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>H</b> If you started or acquired this business during 2014, check here		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>I</b> Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>J</b> If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input checked="" 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"/>	1	185,803
2 Returns and allowances		2	
3 Subtract line 2 from line 1		3	185,803
4 Cost of goods sold (from line 42)		4	4,363
5 <b>Gross profit.</b> Subtract line 4 from line 3		5	181,440
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	181,440

<b>Part II Expenses.</b> Enter expenses for business use of your home <b>only</b> on line 30.			
8 Advertising	8		34,775
9 Car and truck expenses (see instructions)	9		42,794
10 Commissions and fees	10		
11 Contract labor (see instructions)	11		8,929
12 Depletion	12		
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		6,707
14 Employee benefit programs (other than on line 19)	14		
15 Insurance (other than health)	15		
16 Interest:			
a Mortgage (paid to banks, etc.)	16a		
b Other	16b		
17 Legal and professional services	17		
18 Office expense (see instructions)	18		2,764
19 Pension and profit-sharing plans	19		
20 Rent or lease (see instructions):			
a Vehicles, machinery, and equipment	20a		1,291
b Other business property	20b		
21 Repairs and maintenance	21		
22 Supplies (not included in Part III)	22		
23 Taxes and licenses	23		
24 Travel, meals, and entertainment:			
a Travel	24a		3,042
b Deductible meals and entertainment (see instructions)	24b		5,607
25 Utilities	25		2,736
26 Wages (less employment credits)	26		
27a Other expenses (from line 48)	27a		15,772
b Reserved for future use	27b		
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a		28	124,417
29 Tentative profit or (loss). Subtract line 28 from line 7		29	57,023
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	1,032
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.		31	55,991
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the 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 type="checkbox"/> All investment is at risk.
		32b	<input type="checkbox"/> Some investment is not at risk.

**Brandon Tankersley**

259-51-7291

Schedule C (Form 1040) 2014 **Moving Service**

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

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)		
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes	<input type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	0
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs <b>See Statement 1</b>	39	4,363
40	Add lines 35 through 39	40	4,363
41	Inventory at end of year	41	0
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	4,363

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

43	When did you place your vehicle in service for business purposes? (month, day, year) ►	
44	Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for:	
	a Business	b Commuting (see instructions)
	c Other	
45	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
47a	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.

Communication Exp.	8,167
Bad Check	450
Damages	636
Uniform	578
Towing Expense	75
Website Fees	4,200
Amortization	1,666
48	<b>Total other expenses. Enter here and on line 27a</b>
48	<b>15,772</b>

**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

▶ Information about Schedule SE and its separate instructions is at [www.irs.gov/schedulese](http://www.irs.gov/schedulese).

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2014**

Attachment  
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)  
**Brandon Tankersley**

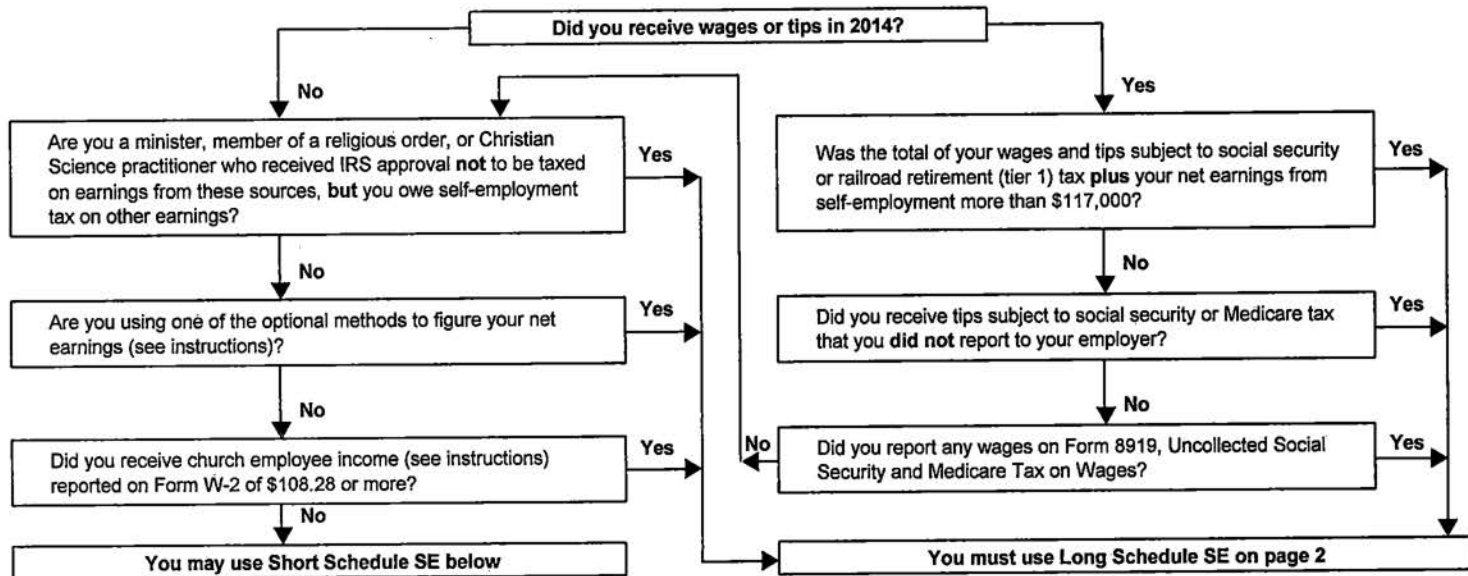
Social security number of person with self-employment income ▶

**259-51-7291**

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

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

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



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

<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A .....	<b>1a</b>	
<b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z .....	<b>1b</b>	( )
<b>2</b> Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report .....	<b>2</b>	<b>55,991</b>
<b>3</b> Combine lines 1a, 1b, and 2 .....	<b>3</b>	<b>55,991</b>
<b>4</b> Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b .....	<b>4</b>	<b>51,708</b>
<b>Note.</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
<b>5 Self-employment tax.</b> If the amount on line 4 is: • \$117,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57, or Form 1040NR, line 55 • More than \$117,000, multiply line 4 by 2.9% (.029). Then, add \$14,508 to the result. Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55 .....	<b>5</b>	<b>7,911</b>
<b>6 Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 .....	<b>6</b>	<b>3,956</b>

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

Schedule SE (Form 1040) 2014

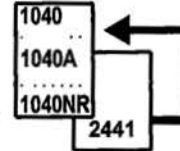
Form **2441**

**Child and Dependent Care Expenses**

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ Information about Form 2441 and its separate instructions is at

[www.irs.gov/form2441](http://www.irs.gov/form2441).



OMB No. 1545-0074

**2014**

Attachment Sequence No. **21**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**Brandon Tankersley**

Your social security number

**259-51-7291**

**Part I Persons or Organizations Who Provided the Care**—You must complete this part.  
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	<b>Waterville Baptist Church</b>	<b>3722 Dayton Pike SE Cleveland, TN 37323</b>	<b>62-0874828</b>	<b>1,100</b>

Did you receive dependent care benefits?  No  Yes

Complete only Part II below. Complete Part III on the back next.

**Caution.** If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 60a, or Form 1040NR, line 59a.

**Part II Credit for Child and Dependent Care Expenses**

**2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2014 for the person listed in column (a)
First	Last		
<b>Jaxon</b>	<b>Tankersley</b>	<b>759-12-0297</b>	<b>1,100</b>

<b>3</b> Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31	<b>3</b>	<b>1,100</b>																				
<b>4</b> Enter your earned income. See instructions	<b>4</b>	<b>52,035</b>																				
<b>5</b> If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 4	<b>5</b>	<b>52,035</b>																				
<b>6</b> Enter the smallest of line 3, 4, or 5	<b>6</b>	<b>1,100</b>																				
<b>7</b> Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37	<b>7</b>	<b>17,456</b>																				
<b>8</b> Enter on line 8 the decimal amount shown below that applies to the amount on line 7	<b>8</b>	<b>X .33</b>																				
<table border="0"> <tr> <td><b>If line 7 is:</b></td> <td><b>If line 7 is:</b></td> </tr> <tr> <td>Over But not over Decimal amount is</td> <td>Over But not over Decimal amount is</td> </tr> <tr> <td>\$0 - 15,000 .35</td> <td>\$29,000 - 31,000 .27</td> </tr> <tr> <td>15,000 - 17,000 .34</td> <td>31,000 - 33,000 .26</td> </tr> <tr> <td>17,000 - 19,000 .33</td> <td>33,000 - 35,000 .25</td> </tr> <tr> <td>19,000 - 21,000 .32</td> <td>35,000 - 37,000 .24</td> </tr> <tr> <td>21,000 - 23,000 .31</td> <td>37,000 - 39,000 .23</td> </tr> <tr> <td>23,000 - 25,000 .30</td> <td>39,000 - 41,000 .22</td> </tr> <tr> <td>25,000 - 27,000 .29</td> <td>41,000 - 43,000 .21</td> </tr> <tr> <td>27,000 - 29,000 .28</td> <td>43,000 - No limit .20</td> </tr> </table>	<b>If line 7 is:</b>	<b>If line 7 is:</b>	Over But not over Decimal amount is	Over But not over Decimal amount is	\$0 - 15,000 .35	\$29,000 - 31,000 .27	15,000 - 17,000 .34	31,000 - 33,000 .26	17,000 - 19,000 .33	33,000 - 35,000 .25	19,000 - 21,000 .32	35,000 - 37,000 .24	21,000 - 23,000 .31	37,000 - 39,000 .23	23,000 - 25,000 .30	39,000 - 41,000 .22	25,000 - 27,000 .29	41,000 - 43,000 .21	27,000 - 29,000 .28	43,000 - No limit .20		
<b>If line 7 is:</b>	<b>If line 7 is:</b>																					
Over But not over Decimal amount is	Over But not over Decimal amount is																					
\$0 - 15,000 .35	\$29,000 - 31,000 .27																					
15,000 - 17,000 .34	31,000 - 33,000 .26																					
17,000 - 19,000 .33	33,000 - 35,000 .25																					
19,000 - 21,000 .32	35,000 - 37,000 .24																					
21,000 - 23,000 .31	37,000 - 39,000 .23																					
23,000 - 25,000 .30	39,000 - 41,000 .22																					
25,000 - 27,000 .29	41,000 - 43,000 .21																					
27,000 - 29,000 .28	43,000 - No limit .20																					
<b>9</b> Multiply line 6 by the decimal amount on line 8. If you paid 2013 expenses in 2014, see the instructions	<b>9</b>	<b>363</b>																				
<b>10</b> Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions	<b>10</b>	<b>338</b>																				
<b>11</b> Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47	<b>11</b>	<b>338</b>																				

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

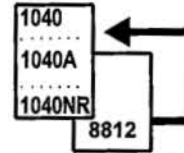


**SCHEDULE 8812**  
**(Form 1040A or 1040)**

Department of the Treasury  
Internal Revenue Service (99)

# Child Tax Credit

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.  
▶ Information about Schedule 8812 and its separate instructions is at  
[www.irs.gov/schedule8812](http://www.irs.gov/schedule8812).



OMB No. 1545-0074

**2014**

Attachment  
Sequence No. **47**

Name(s) shown on return

**Brandon Tankersley**

Your social security number

**259-51-7291**

**Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)**



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.  
If your dependent is not a qualifying child for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated is a qualifying child for the child tax credit by checking column (4) for that dependent.

**A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes  No

**B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes  No

**C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes  No

**D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes  No

**Note.** If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here

**Part II Additional Child Tax Credit Filers**

<b>1</b>	<b>1040 filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 52).			
	<b>1040A filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 35).			
	<b>1040NR filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 49).			
	If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.			
<b>2</b>	Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49	<b>2</b>		
<b>3</b>	Subtract line 2 from line 1. If zero, stop; you cannot take this credit	<b>3</b>		<b>1,000</b>
<b>4a</b>	Earned income (see separate instructions)	<b>4a</b>	<b>52,035</b>	
<b>b</b>	Nontaxable combat pay (see separate instructions)	<b>4b</b>		
<b>5</b>	Is the amount on line 4a more than \$3,000? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result	<b>5</b>	<b>49,035</b>	
<b>6</b>	Multiply the amount on line 5 by 15% (.15) and enter the result Next, do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.	<b>6</b>		<b>7,355</b>

**Part III Certain Filers Who Have Three or More Qualifying Children**

<p><b>7</b> Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions .....</p>	<b>7</b>		
<p><b>8 1040 filers:</b> Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on line 62.</p> <p><b>1040A filers:</b> Enter -0-.</p> <p><b>1040NR filers:</b> Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.</p>	<b>8</b>		
<p><b>9</b> Add lines 7 and 8 .....</p>	<b>9</b>		
<p><b>10 1040 filers:</b> Enter the total of the amounts from Form 1040, lines 66a and 71.</p> <p><b>1040A filers:</b> Enter the total of the amount from Form 1040A, line 42a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 46 (see separate instructions).</p> <p><b>1040NR filers:</b> Enter the amount from Form 1040NR, line 67.</p>	<b>10</b>		
<p><b>11</b> Subtract line 10 from line 9. If zero or less, enter -0- .....</p>			<b>11</b>
<p><b>12</b> Enter the <b>larger</b> of line 6 or line 11 .....</p> <p>Next, enter the <b>smaller</b> of line 3 or line 12 on line 13.</p>			<b>12</b>

**Part IV Additional Child Tax Credit**

<p><b>13</b> This is your additional child tax credit .....</p>	<b>13</b>	<b>1,000</b>
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<b>1040</b> .....	Enter this amount on Form 1040, line 67, Form 1040A, line 43, or Form 1040NR, line 64.
<b>1040A</b> .....	
<b>1040NR</b> .....	

## Expenses for Business Use of Your Home

OMB No. 1545-0074

Form **8829**

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

**2014**

Department of the Treasury  
Internal Revenue Service (99)

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

Attachment  
Sequence No. **176**

Name(s) of proprietor(s)

Your social security number

**Brandon Tankersley**

**259-51-7291**

### 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	150
2 Total area of home	2	1500
3 Divide line 1 by line 2. Enter the result as a percentage	3	10.00%
<b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b>		
4 Multiply days used for daycare during year by hours used per day	4	hr.
5 Total hours available for use during the year (365 days x 24 hours) (see instructions)	5	8,760 hr.
6 Divide line 4 by line 5. Enter the result as a decimal amount	6	
7 Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	10.00%

### Part II Figure Your Allowable Deduction

8 Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home (see instructions). See instructions for columns (a) and (b) before completing lines 9-21.	8	57,023
	9	
9 Casualty losses (see instructions)	10	
10 Deductible mortgage interest (see instructions)	11	
11 Real estate taxes (see instructions)	12	
12 Add lines 9, 10, and 11	13	
13 Multiply line 12, column (b) by line 7	14	
14 Add line 12, column (a) and line 13	15	57,023
15 Subtract line 14 from line 8. If zero or less, enter -0-	16	
16 Excess mortgage interest (see instructions)	17	
17 Insurance	18	
18 Rent	19	
19 Repairs and maintenance	20	
20 Utilities	21	
21 Other expenses (see instructions)	22	
22 Add lines 16 through 21	23	
23 Multiply line 22, column (b) by line 7	24	
24 Carryover of prior year operating expenses (see instructions)	25	
25 Add line 22, column (a), line 23, and line 24	26	0
26 Allowable operating expenses. Enter the smaller of line 15 or line 25	27	57,023
27 Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	28	
28 Excess casualty losses (see instructions)	29	413
29 Depreciation of your home from line 41 below	30	619
30 Carryover of prior year excess casualty losses and depreciation (see instructions)	31	1,032
31 Add lines 28 through 30	32	1,032
32 Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	33	1,032
33 Add lines 14, 26, and 32	34	
34 Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions)	35	1,032
35 Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions		

### Part III Depreciation of Your Home

36 Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	36	161,000
37 Value of land included on line 36	37	
38 Basis of building. Subtract line 37 from line 36	38	161,000
39 Business basis of building. Multiply line 38 by line 7	39	16,100
40 Depreciation percentage (see instructions)	40	2.5640%
41 Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	413

### Part IV Carryover of Unallowed Expenses to 2015

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

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

Form **4562**

**Depreciation and Amortization**  
(Including Information on Listed Property)

OMB No. 1545-0172

**2014**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).

Attachment Sequence No. **179**

Name(s) shown on return

**Brandon Tankersley**

Identifying number

**259-51-7291**

Business or activity to which this form relates

**Moving Service**

**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	500,000
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	2,000,000
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	500,000
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 smaller of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562	10	6,707
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	62,698
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	6,707
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12	13	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not 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 (Do not include listed property.) (See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2014	17	0
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		

**Section B—Assets Placed in Service During 2014 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 2014 Tax Year Using the Alternative Depreciation System**

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

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

21	Listed property. Enter amount from line 28	21	
22	Total. 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	6,707
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.

Form 4562 (2014)

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

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

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

24a Do you have evidence to support the business/investment use claimed?				<input checked="" type="checkbox"/> Yes		No		24b If "Yes," is the evidence written?				<input checked="" type="checkbox"/> 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			
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) <b>25</b>															
26 Property used more than 50% in a qualified business use:															
See Statement 2															
%															
%															
27 Property used 50% or less in a qualified business use:															
%															
S/L-															
%															
S/L-															
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1											<b>28</b>				
29 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		
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	
30 Total business/investment miles driven during the year (do not include commuting miles)												<b>76,418</b>	
31 Total commuting miles driven during the year													
32 Total other personal (noncommuting) miles driven													
33 Total miles driven during the year. Add lines 30 through 32												<b>76,418</b>	
34 Was the vehicle available for personal use during off-duty hours?													
35 Was the vehicle used primarily by a more than 5% owner or related person?													
36 Is another vehicle available for personal use?													

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

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

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

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

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year	
42 Amortization of costs that begins during your 2014 tax year (see instructions):						
43 Amortization of costs that began before your 2014 tax year					<b>43</b>	<b>1,666</b>
44 Total. Add amounts in column (f). See the instructions for where to report					<b>44</b>	<b>1,666</b>

**Federal Statements**

**Moving Service**

**Statement 1 - Schedule C, Cost of Goods Sold, Line 39 - Other Costs**

<u>Description</u>	<u>Amount</u>
Boxes	\$ 3,910
Tools	453
Total	<u>\$ 4,363</u>

**Federal Statements**

**Moving Service**

**Statement 2 - Form 4562, Line 26 - Property Used More Than 50% in a Qualified Business**

	<u>Date</u>	<u>Property Type</u> <u>Bus %</u>	<u>Cost</u>	<u>Dep Basis</u>	<u>Per</u>	<u>Method</u>	<u>Deduct</u>	<u>Sec 179</u>
Truck	1/01/10	100.00	\$	\$			\$	\$
2002 International	6/01/12	100.00						
2000 Chevy	5/01/07	100.00						
1999 Ford	10/01/07	100.00						
2000 Freighliner	2/01/07	100.00						
2007 Tacoma	3/31/08	100.00						
1999 Ford Truck	1/01/11	100.00						
2004 International	1/01/09	100.00						
Total			\$ <u>0</u>	\$ <u>0</u>			\$ <u>0</u>	\$ <u>0</u>