

Form 886-A (Rev. January 1994)886-A	EXPLANATION OF ITEMS	Schedule number or exhibit
Name of Taxpayer BRANDON TANKERSLEY	Taxpayer Identification Number 259-51-7291	Year/Period Ended 2012 2015

Sch C1 - Oth Expense - Labor

Tax Period	Per Return	Per Exam	Adjustment
2012	\$45,416.00	\$267.00	\$45,149.00

This deduction has been reduced or eliminated because it has not been adequately substantiated (as to amount or deductibility). Accordingly, taxable income is increased as shown above.

Sch C1 - Utilities

Tax Period	Per Return	Per Exam	Adjustment
2012	\$3,070.00	\$0.00	\$3,070.00

This deduction has been reduced or eliminated because it has not been adequately substantiated (as to amount or deductibility). Accordingly, taxable income is increased as shown above.

Statutory-SE AGI Adjustment

Tax Period	Per Return	Per Exam	Adjustment
2012	\$1,842.00	\$6,383.00	(\$4,541.00)
2015	\$1,490.00	\$7,506.00	(\$6,016.00)

Your self-employment tax for the 2012 tax year has changed as a result of adjustments made to your net earnings from self-employment as shown in this report. The self-employment tax deduction has been adjusted based on the recomputed amount of tax as follows: If the recomputed self-employment tax is \$14,643.30 or less, the deduction is 57.51% of the recomputed self-employment tax. If the recomputed self-employment tax is more than \$14,643.30, the deduction is 50% of the recomputed self-employment tax plus \$1,100.00.

Your self-employment tax has changed as a result of adjustments made to your net earnings from self-employment as shown in this report. The self-employment tax deduction has been adjusted to one-half of the recomputed amount.

Statutory-Self Employment Tax

Tax Period	Per Return	Per Exam	Adjustment
2012	\$3,203.00	\$11,099.00	\$7,896.00
2015	\$2,980.00	\$15,011.00	\$12,031.00

We have adjusted your self-employment tax due to a change in your net earnings from self-employment.

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Sch E1 - Royalties Received

Tax Period	Per Return	Per Exam	Adjustment
2015	\$0.00	\$8.00	\$8.00 OK

You received a Form 1099MISC royalties from Coldwell and Gregory LLC in the amount shown above. Accordingly, taxable income is increased as shown.

Vehicle Ins. \$25,111.14 (Transguard & AutoAccel)

Sch C1 - Insurance (Other Than Health)

Tax Period	Per Return	Per Exam	Adjustment
2015	\$17,496.00	\$0.00	\$17,496.00

This deduction has been reduced or eliminated because it has not been adequately substantiated (as to amount or deductibility). Accordingly, taxable income is increased as shown above.

Sch C1 - Contract labor

Tax Period	Per Return	Per Exam	Adjustment
2015	\$6,890.00	\$0.00	\$6,890.00

This deduction has been reduced or eliminated because it has not been adequately substantiated (as to amount or deductibility). Accordingly, taxable income is increased as shown above.

Self-Employed Health Insurance

Tax Period	Per Return	Per Exam	Adjustment
2015	\$8,334.00	\$0.00	\$8,334.00

This deduction has been reduced or eliminated because it has not been adequately substantiated (as to amount or deductibility). Accordingly, taxable income is increased as shown above.

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FTHBC Recapture

Tax Period	Per Return	Per Exam	Adjustment
2015	\$500.00	\$5,000.00	\$4,500.00

You are subject to the First Time home Buyers Credit (FTHBC) recapture since your purchased home in 2008 was sold in 2015. Accordingly, tax is increased as shown.

Statutory-Earned Income Credit

Tax Period	Per Return	Per Exam	Adjustment
2015	\$3,125.00	\$0.00	(\$3,125.00)

Because we changed your adjusted gross income and/or your earnings and those changes affected your modified adjusted gross income or earned income, we have also adjusted your earned income credit.