

May 8, 2015

VIA FEDERAL EXPRESS

REDACTED

Carlotta S. Stauffer, Commission Clerk Office of Commission Clerk Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399



Docket No. 140174-WU - Application for approval of transfer of Certificate No. 117-W from Crestridge Utility Corporation to Crestridge Utilities, LLC, in Pasco County.

Our File No.: 47136.03

Docket No. 140176-WU - Application for approval of transfer of Certificate No. 116-W from Holiday Garden Utilities, Inc. to Holiday Gardens Utilities, LLC, in Pasco County.

Our File No.: 47136.02

Dear Ms. Stauffer:

TEL CLK The following are the responses of Crestridge Utility, LLC ("Crestridge"), and Holiday Gardens Utilities, LLC ("Holiday Gardens") to the Staff's Fourth Data Request dated April 30, 2015:

Staff's Second Data Request dated February 23, 2015, Nos. 1-3, 5, 6 - Crestridge and Holiday Gardens

1) Please provide copies of all bills that show what the Utility has billed its customers monthly during the period September 2013 through December 2014 for water service, garbage collection, and street lighting. In lieu of individual bills, the amount billed to each customer in spreadsheet form would be sufficient, provided it includes detailed information on the amount billed for each service: water service, garbage collection, and street lighting.

Response: See file titled "2 Final PSC Both05 06 2015.xlsx" on attached CD, Tabs HGU 914-913, HGU 1014-1214, CRU 914-12-14, CRU 814-913-1214.

COM	a)	Please provide the total amount billed monthly to customers by category: water service, garbage collection, and street lighting during the period September 2013 through December 2014. Response: See file titled "2 Final PSC Both05 06 2015.xlsx" on attached CD, Tabs HGU 914-
APA		913, HGU 1014-1214, CRU 914-12-14, CRU 814-913-1214.
ECO		
ENG CD	b)	Please describe how the Utility determined the total amount to bill for street lighting to its customers, and how this amount was allocated among the individual customers during the period
GCL		September 2013 through December 2014. If more than one method was utilized, please explain

each and the reasons for any changes between methods.

<u>Response</u>: The Utility fails to see the relevance of providing this unregulated service to the instant case. However, in the spirit of cooperation, the amount is determined pursuant to the Restrictive Covenants, copies of which have been provided to the Staff.

2) Please provide a monthly comparison of the amounts billed to customers for street lighting service with the amount billed to the Utility by its street lighting provider. Duke Energy Florida during the period September 2013 through December 2014.

<u>Response:</u> The Utility fails to see the relevance of providing this unregulated service to the instant case. However, in the spirit of cooperation, See file titled "2 Final PSC Both05 06 2015.xlsx" on attached CD, Tabs HGU and CRU.

a) If the amount billed to customers is greater than the amount billed to the Utility by its street lighting provider, please explain this discrepancy.

<u>Response</u>: There is no "discrepancy". This is an unregulated service. Staff has previously been provided with the documentation providing for this charge.

3) Please provide a monthly comparison of the amounts billed to customers for garbage collection service with the amount billed to the Utility by its garbage collection provider during the period September 2013 through December 2014.

<u>Response:</u> The Utility fails to see the relevance of providing this unregulated service to the instant case. However, in the spirit of cooperation, See file titled "2 Final PSC Both05 06 2015.xlsx" on attached CD, Tabs HGU and CRU.

5) Certain information regarding Florida Utility Services 1, LLC's assets were previously provided to staff in response to a previous data request; however, the information did not include a balance sheet. Please provide a balance sheet for Florida Utility Services 1, LLC.

Response: Please see the file titled "Florida Utility Services Balance Sheet.pdf" on the enclosed CD.

<u>Staff's Third Data Request – March 4, 2015, No. 5b and c – Crestridge and Holiday Gardens</u>
5) With regard to the line of credit that you referenced in the meeting with Commission staff on February 26, 2014:

- a) In whose name was this line of credit issued?
- b) Please provide the name and address of the bank issuing this line of credit.

Response: Suncoast Schools Federal Credit Union, 6801 E. Hillsborough Ave., Tampa, FL 33610

c) What is the amount of the line of credit and how much is left on the line of credit?

Response: Due to Mr. Smallridge's lack of use of the line of credit, it was recently closed due to inactivity. Mr. Smallridge learned of this when he requested documentation of the loan in connection with responding to this request. Mr. Smallridge has since contacted another lender and expects to close on a new line of credit in the name of Florida Utility Services I, LLC within the next two weeks.

(d) Has this line of credit been used to purchase any capital or expense items for Crestridge Utilities, LLC/Holiday Gardens, LLC? If so, please describe the amount of credit expended for these items and the date credit was extended.

Mr. Smallridge provided answers to a and d but not to b and c. Please provide support documentation from the bank issuing the personal line of credit for all responses to Staff Third Data Request No. 5 a through c.

Response: This documentation will be electronically filed separately.

Staff is also requesting the following additional information:

Staff's Fourth Data Request – April 29, 2015 – Crestridge and Holiday Gardens

1) Please provide the personal tax returns for Michael A. Smallridge for the tax years 2011, 2012, 2013 and 2014.

<u>Response:</u> The 2011, 2012 and 2013 personal tax returns are being filed simultaneously pursuant to a Request for Confidential Classification. Redacted copies are on the enclosed CD. Mr. Smallridge has not yet filed his 2014 tax return.

2) Please provide all of the pages of the Statement of Financial Condition as of Dec. 31, 2014, provided in response to Staff's First Data Request No. 5.

Response: In lieu of the Financial Statement provided as of 12/31/14, Mr. Smallridge has submitted a Financial Statement as of March 1, 2015 (Documents 02608-15 and 02606-15) filed in the respective dockets.

- 3) Please provide the address of the "personal residence" referenced in the Statement of Financial Condition as of Dec. 31, 2014, provided in response to Staff's First Data Request No. 5.

 Response: 9539 E. Southgate Dr., Inverness, FL 34450
- 4) Please provide the address(es) of and separate value(s) for all properties listed as "Real Estate Investments" on the Statement of Financial Condition as of Dec. 31, 2014, provided in response to Staff's First Data Request No. 5.

Response: 3373 S. Royal Oaks Dr. Inverness, FL. 34450 (\$27,500) 8724 Moonrise Lane, Floral City Florida 34436 (\$44,000)

5) If any of these properties are subject to a mortgage, please provide the current outstanding balance due for each property.

Response: 3373 S. Royal Oaks Dr. Inverness, FL. 34450 (\$44,459) 8724 Moonrise Lane, Floral City Florida 34436 (\$36,033)

6) As of April 29, 2015, please provide a list of the addresses of all properties in which Michael A. Smallridge is the trustee or holds any ownership share. For each such property please provide the fair market value and liabilities associated with each property.

<u>Response:</u> See responses to Nos. 4 & 5 above. The value of 9539 E. Southgate Dr., Inverness, FL 34450 is \$159,000 with a debt of \$93,300.

7) Please provide Schedules A-G of the Statement of Financial Condition as of Dec. 31, 2014 provided in response to Staff's First Data Request No. 5.

<u>Response:</u> Schedules A-G have been filed under confidentiality as a part of the March 1, 2015 Financial Statements.

8) Please provide tax returns for Florida Utility Services 1 LLC for the tax years 2011, 2012, 2013 and 2014.

Response: Florida Utility Services 1 LLC does not file tax returns.

9) Please list all water and wastewater utilities, regulated or not regulated by the Commission, in which as of April 29, 2015, Michael Smallridge has an ownership interest of more than 5%. For each utility listed

please provide the name of, and the percent ownership interest held by, all persons or legal entities with an ownership share in the utilities.

Response:	West Lakeland Wastewater, LLC	100%
	Pinecrest Utilities, LLC	
	East Marion Utilities, LLC	100%
	Charlie Creek Utilities, LLC	.100%
	Holiday Gardens Utilities, LLC	.100%
	Crestridge Utilities, LLC	.100%

10) For Crestridge only. Please provide documents demonstrating that the Department of Environmental Protection is satisfied with the utility's plan for resolving outstanding deficiencies Nos. 1 and 2 from the 2015 Sanitary Survey provided in your response to Staff's Third Data Request No. 4.
<u>Response:</u> The ground water storage tank issue is included in the SARC and DEP has not indicated any disagreement with that time frame. The meter was replaced on May 7, 2015. See file titled "Crestridge Meter Receipt.pdf" on the attached CD. The DEP inspector is out of the office until May 11, 2015. When he returns, Crestridge will supplement its response with DEP documentation. See the file titled "E-Mail

As a further indication of Mr. Smallridge's financial ability, he has regularly loaned money to the Utilities as neede. See file titled "Mike Smallridge Loans.pdf" on enclosed CD.

Should you have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,

MARTIN S. FRIEDMAN

For the Firm

MSF/ Enclosures

cc: Mike Smallridge (via email)

Suzanne Brownless, Esquire (via email)

to DEP (Well Meter).pdf on the enclosed CD.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for approval of transfer of Certificate No. 116-W from Holiday Gardens Utilities, Inc. to Holiday Gardens Utilities, LLC In Pasco County

Docket No. 140176-WU

MICHAEL SMALLRIDGE'S REQUEST FOR CONFIDENTIAL CLASSIFICATION

Michael Smallridge ("Smallridge"), by and through his undersigned counsel, files this Request for Confidential Classification in relation to his 2011, 2012 and 2103 Individual Tax Returns, filed jointly with his wife, which are being filed simultaneously in response to Staff's Fourth Data Request dated April 29, 2015.

- 1. Pursuant to 367.156, Florida Statutes, this Commission has the authority to classify certain material as proprietary confidential business information. This classification exempts the material from public disclosure under Section 119.07(1), Florida Statutes.
- 2. Smallridge requests that his Individual Tax Returns be classified as proprietary confidential business information under Section 367.156, Florida Statutes, and Rule 25-22.006, Florida Administrative Code (the "Confidential Information"). If this request is granted, then the subject portions of said Individual Tax Returns will be exempt from Section 119.07(1), Florida Statutes. Attached hereto as Exhibit "A" is a Justification Matrix providing a justification for Smallridge's request. The information is attached hereto both in highlighted and redacted format.
- 3. The Individual Tax Returns produced in response to Staff's Fourth Data Request and are intended to be and is treated by Smallridge as private and confidential and have not been disclosed externally and has been strictly controlled internally.
- 4. The information consists of the Individual Tax Returns of the owner of Holiday Gardens Utility, LLC ("Utility"), filed jointly with his wife. This information should be classified as proprietary confidential business information because it is the personal financial information of the

owner unrelated to his compensation from the Utility, and disclosure would impair the owner's competitive interests as he moves to acquire other systems in the future.

5. Requiring the disclosure of the owner's Individual Tax Returns would violate Smallridge's right to privacy under Article I, Section 23 of the Florida Constitution.

WHEREFORE, Michael Smallridge requests confidential treatment of the referenced documents and the entry of the protective order that is consistent with this Motion.

Respectfully submitted this 8th day of May, 2015, by:

Friedman & Friedman, P.A. 766 North Sun Drive, Suite 4030 Lake Mary, FL 32746

Phone: (407) 830-6331 Fax: (407) 878-2178

mfriedman@ff-attorneys.com

MARTIN S. FRIEDMAN Florida Bar No.: 0199060

For the Firm

CERTIFICATE OF SERVICE <u>DOCKET NO. 140176-WS</u>

I HEREBY CERTIFY that a true and correct copy of the foregoing Request for Confidential Classification has been sent by overnight courier service to the PSC Clerk and redacted copies furnished by E-Mail to the following parties this 8th day of May, 2015:

Suzanne Brownless, Esquire Office of General Counsel Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850 sbrownle@psc.state.fl.us

MARTIN S. FRIEDMAN

For the Firm

JUSTIFICATION MATRIX

Location	Justification
(Document name and location of information)	
2011, 2012 & 2103 Individual Tax Returns	The requested financial information of the owner is
Social Security Number and all Security	not related to any ratemaking function with regard to
Social Security Number and all financial information	the Utility.
	§367.156(3)(e) Disclosure of the compensation data would impair the owner's competitive interests he may acquire other utilities in the future.
	The financial information relates to the owner in his ownership capacity, and is not information of the Utility.
	Article I, Section 23 of the Florida Constitution. Disclosure of the information would invade the privacy rights of the owner.

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			I Income	ax K	eturn		ending	OMB No	0. 1545-0074	The Real Property lies, the Re	nly—Do not write or sta separate instruction	Name of the Owner
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				Smallrid						1001	Total Security man	
Michael If a joint return, spous	se's first	name	M.I.	Last nam	-				Suffix	Spou	se's social security	number
	JC J III JI	Harrie	1	Spirtos						Spea	se s sooiai secuit,	Training CT
Nickie Home address (numb	ner and	street) If you have		_	ns.				Apt. no.		Make sure the S	SN(s) above
9539 Southgate I		succept in your real							(E. W. C.) C. (C.)	_ A	and on line 6c	
City, town or post offi	ce. state	e, and ZIP code.	If you have a forei	an address	s, also complete	e spaces l	below (see in	structions).		Pr	esidential Election	Campaign
*120 NO. 100 NO. 100 NO.							FL	3445		Check	here if you, or your spou	se if filing
Inverness Foreign country name	e			Fore	eign province/co	ounty			ign postal code		want \$3 to go to this fund	
A CONTRACTOR OF SOCIO										a box b	pelow will not change you	Spouse
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Check only one	•		i_				_	7	st name		t name	SSN
box.		First n	ame	Li	ast name		5	Qualifyi	ng widow(er)	with depe	endent child	
Formutions	60	X Yourself	f. If someone ca	n claim v	ou as a dene	ndent d	o not chec	k hoy fia	DE 10 000 NO 10		Boxes checked	2
Exemptions	6a				erenius en	CONTRACTOR ACT				}	on 6a and 6b No. of children	
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		Q.		- 1	social security		relationship		ualifying for child (see instructi		 did not live with 	205-
Married than force	_	st name	Last name	-			Daughter		×		you due to divorce or separation	0
If more than four	Alex	andra	Smallridge	_			Dauginei				(see instructions)	
dependents, see instructions and	_			_							Dependents on 6c	0
check here ▶	-										not entered above Add numbers on	
CHOCK HOTO P	d	Total number	of exemptions	claimed			14 CR CR TR				lines above	3
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1099-R if tax was withheld.	11	Alimony rece					2 7 (6) 7			2 2 7 2	11	
was withiicia.	12	Business inco	ome or (loss). A	ttach Sc	hedule C or C	EZ .		4 4 2		. —	12	
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get a W-2,	14		or (losses). Attac					1111		5.5	14	
see instructions.			ons						amount		15b	
		Pensions and	d annuities .		16a	ations t			amount		16b	
Enclose, but do	17		state, royalties, or (loss). Attac								18	
not attach, any	18											
payment. Also, please use	20a	Social securi	ent compensation ty benefits	He can be	20a		b	Taxable	amount		20b	
Form 1040-V.	21											
1011111040-1.	22	Combine the	e. List type and amounts in the	far right	column for li	nes 7 th	rough 21.	This is yo	urtotal inco	ne	22	
Adimeted	23		enses								T I	
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Domestic production activities deduction. Attach Form 8903.

Add lines 23 through 31a and 32 through 35

Subtract line 36 from line 22. This is your adjusted gross income

35

36

36

37

Form 1040 (201		Michael Smallridge and Nickie H Spirtos	Page 2
Tax and	38	Amount from line 37 (adjusted gross income).	38 88,139
Credits	39a	Check You were born before January 2, 1947,	PERMIT
Standard	Т ь	The state of the s	
Deduction for—		If your spouse itemizes on a separate return or you were a dual-status alien, check here > 39b	
• People who	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40
check any	41	Subtract line 40 from line 38	41
box on line 39a or 39b or	42	Exemptions. Multiply \$3,700 by the number on line 6d	42
who can be	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43
claimed as a dependent,	44	Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4972 c 962 election	44
see	45	Alternative minimum tax (see instructions). Attach Form 6251	45
instructions.	46	Add lines 44 and 45	46
All others:	47	Foreign tax credit. Attach Form 1116 if required	
Single or Married filing	48	Credit for child and dependent care expenses. Attach Form 2441	1000
separately,	49	Education credits from Form 8863, line 23	
\$5,800 Married filing	50	Retirement savings contr butions credit. Attach Form 8880	Market .
jointly or	51	Child tax credit (see instructions)	
Qualifying widow(er),	52	Residential energy credits. Attach Form 5695	
\$11,600 Head of	53	Other credits from Form: a 3800 b 8801 c 53	
household, \$8,500	54	Add lines 47 through 53. These are your total credits . Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55
Other	56	Self-employment tax. Attach Schedule SE	56
	57	Unreported social security and Medicare tax from Form: a 4137 b 8919	57
Taxes	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58
	59a	Household employment taxes from Schedule H	59a
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b
	60	Other taxes. Enter code(s) from instructions	60
	61	Add lines 55 through 60. This is your total tax .	61
Payments	62	Federal income tax withheld from Forms W-2 and 1099	
	63	2011 estimated tax payments and amount applied from 2010 return	
If you have a	64a	Earned income credit (EIC)	
qualifying	b	Nontaxable combat pay election 64b	
child, attach Schedule EIC.	65	Additional child tax credit. Attach Form 8812	
I STATE OF SHAPE	66	American opportunity credit from Form 8863, line 14	10000
	67	First-time homebuyer credit from Form 5405, line 10	9000
	68	Amount paid with request for extension to file	
	69	Excess social security and tier 1 RRTA tax withheld	
	70	Credit for federal tax on fuels. Attach Form 4136	1833
	71	Credits from Form: a 2439 b 8839 c 8801 d 8885 71	
	72	Add lines 62, 63, 64a, and 65 through 71. These are yourtotal payments	72
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount youoverpaid	73
		Amount of line 73 you want refunded to you. If Form 8888 is attached, check here.	74a
Direct describe	▶ b	Routing number XXXXXXXXX ▶ c Type: Checking Savings	
Direct deposit? See	▶ d	Account number XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	SHEET HE
instructions.		Amount of line 73 you want applied to your 2012 estimated tax	
Amount	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76
You Owe	77	Estimated tax penalty (see instructions)	
Third Party			plete below. No
Designee		Personal identification me Personal identification	
Sign	1990	fidince (FIN)	<u> </u>
Here	be	nder penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the b dief, they are true, correct, and complete. Declara ion of preparer (other than taxpayer) is based on all information of which pre	est of my knowledge and
Joint return? See		ur cianaturo	vlime phone number
nstructions.			
Keep a copy for your records.	Sp	ouse's signature. If a joint return, both must sign. Date Spouse's occupation If the PIN,	IRS sent you an Identity Protection enter it
10.00	Pri	here	(see inst.)
Paid		olich [if PTIN
Preparer		Total 2017	
Use Only		mis address > 2500 F O. W.T.	0-0560803
		m's address ► 3580 E Gulf To Lake Hwy Inverness FL 34453 Phone no. (3	52) 344-8300

Itemized Deductions

► See Instructions for Schedule A (Form 1040).

OMB No. 1545-0074

Attachment Sequence No. 0

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on Form 1040

Sequence No. 07

Your social security number

Michael Smallr	ridae	and Nickie H Spirtos		
Sec es M	inage	Caution. Do not include expenses reimbursed or paid by others.		
Medical	1	Medical and dental expenses (see instructions) 1		
and		Enter amount from Form 1040, line 38 2		
Dental		Multiply line 2 by 7.5% (.075)		
Expenses		Subtract line 3 from line 1. If line 3 is more than line 1, enter -0	4	
Taxes You		State and local (check only one box):		
Paid		a Income taxes, or \		
AT STREET		b X General sales taxes		
	6	Real estate taxes (see instructions)		
	7	Personal property taxes		
	8	Other taxes. List type and amount ▶	141	
		Add lines 5 through 8	9	
Interest		Home mortgage interest and points reported to you on Form 1098		
You Paid	11	Home mortgage interest not reported to you on Form 1098. If		
		to the person from whom you bought the home, see instructions		
		and show that person's name, identifying no., and address		
1	Name			
Note. Add	dress			
Your mortgage	TIN			
interest	12	Points not reported to you on Form 1098. See instructions for		
deduction may be limited (see		special rules		
instructions).		Mortgage insurance premiums (see instructions)		
niou delicito)		Investment interest. Attach Form 4952 if required. (See instructions.)		
	15	Add lines 10 through 14	15	
Gifts to	16	Gifts by cash or check. If you made any gift of \$250 or more,		
Charity		see instructions		
If you made a	1/	Other than by cash or check. If any gift of \$250 or more, see		
gift and got a benefit for it,	40	instructions. You must attach Form 8283 if over \$500		
see instructions.		Carryover from prior year	19	
Casualty and	19	Add lines 16 through 18	13	
Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	
Job Expenses		Unreimbursed employee expenses—job travel, union dues,		
and Certain		job education, etc. Attach Form 2106 or 2106-EZ if required.		
Miscellaneous		(See instructions.)		
Deductions				
	22	Tax preparation fees		
		Other expenses—investment, safe deposit box, etc. List type		
		and amount ▶	98	
		Add lines 21 through 23		
		Enter amount from Form 1040, line 38 25		
	26	Multiply line 25 by 2% (.02)	2.7	
Other	_	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0	27	
Other Miscellaneous		Other—from list in instructions. List type and amount	1	
		•••••	28	
Total Total	20	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount	20	W. T.
Itemized	29	on Form 1040, line 40	29	
	30	If you elect to itemize deductions even though they are less than your standard	23	
Deductions	30	deduction, check here		
				S

Profit or Loss From Business

(Sole Proprietorship)

For information on Schedule C and its instructions, go to www.irs.gov/schedulec

OMB No. 1545-0074 Attachment

Department of the Treasury Sequence No. 09 Internal Revenue Service (99) Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065. Social security number (SSN) Name of proprietor Michael Smallridge Principal business or profession, including product or service (see instructions) Enter code from instructions Business name. If no separate business name, leave blank. Employer ID number (EIN), (see instr.) Century 21 Business address (including suite or room no.) ▶ Main St City, town or post office, state, and ZIP code Inverness 34450 (1) X Cash F (2) Accrual (3) Other (specify) Accounting method: G Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on losses. Yes If you started or acquired this business during 2011, check here Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions). X No Yes If "Yes," did you or will you file all required Forms 1099? . Yes No Income 1 a Merchant card and third party payments. For 2011, enter -0-. b Gross receipts or sales not entered on line 1a (see instructions) Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. Caution. See instr. before completing this line 2 Returns and allowances plus any other adjustments (see instructions) 3 Cost of goods sold (from line 42) Gross profit. Subtract line 4 from line 3 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . Gross income. Add lines 5 and 6 Part II Expenses Enter expenses for business use of your home only on line 30. 8 18 Office expense (see instructions) Car and truck expenses (see 19 Pension and profit-sharing plans 19 instructions) 9 20 Rent or lease (see instructions): 10 Commissions and fees 10 Vehicles, machinery, and equipment. 20a 11 Contract labor (see instructions) 11 b Other business property . . . 20b 12 Depletion 12 21 Repairs and maintenance 21 Deprecia ion and section 179 13 22 Supplies (not included in Part III) 22 expense deduction (not Taxes and licenses 23 23 included in Part III) (see instructions) 13 Travel, meals, and entertainment: Employee benefit programs 24a (other than on line 19) Deductible meals and entertainment (see instructions) 15 Insurance (other than health). 15 24b 16 25 25 a Mortgage (paid to banks, etc.) 16a 26 Wages (less employment credits) . . . 26 16b 27a Other expenses (from line 48). 27a 17 17 Legal and professional services Reserved for future use . . 27b 28 Total expenses before expenses for business use of home. Add lines 8 through 27a 28 29 Tentative profit or (loss). Subtract line 28 from line 7 29 Expenses for business use of your home. Attach Form 8829. Do not report such expenses elsewhere. 30 30 31 Net profit or (loss). Subtract line 30 from line 29. If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. If you entered an amount on line 1c, see instr. Estates and trusts, enter on Form 1041, line 3. · If a loss, you must go to line 32. If you have a loss, check the box that describes your investment in this activity (see instructions). 32a X All investment is at risk. If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. If you entered an amount on line 1c, see the instructions for line 31.

If you checked 32b, you must attach Form 6198. Your loss may be limited.

Estates and trusts, enter on Form 1041, line 3.

Some investment is

not at risk.

32b

Par	Cost of Goods Sold (see instructions)			
33	Method(s) used to value closing inventory: a Cost b Lower of cost or market c	Oth	er (attach expla	anation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inv If "Yes," attach explanation	entory?	Yes	No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	WATE!	
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	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42		
Part		ar or truc		
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 2011, enter the number of miles you used y	our vehicle	e for:	
а	Business b Commuting (see instructions) c	Other		
45	Was your vehicle available for personal use during off-duty hours?		Yes	No
46	Do you (or your spouse) have another vehicle available for personal use?	e e e	Yes	No
47 a	Do you have evidence to support your deduction?		Yes	No
b	If "Yes," is the evidence written?		Yes	No No
Par	V Other Expenses. List below business expenses not included on lines 8–26 of	or line 30		
48	Total other expenses. Enter here and on line 27a	40		

Profit or Loss From Business

(Sole Proprietorship)

For information on Schedule C and its instructions, go to www.irs.gov/schedulec

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99)

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

Attachment Sequence No. 09

Name	or proprietor				Social :	security number (55N)	
Micha	ael Smallridge					TO THE REAL PROPERTY.	
Α	Principal business or profession	n, including product or servi	ice (see instruct	ions)	B Ent	er code from instruction	ons
Cons	ulting					53139	90
С	Business name. If no separate I	business name, leave blan	k.		D Em	ployer ID number (EIN), (see instr.)
E	Business address (including sui	ite or room no.)					
	City, town or post office, state, a						
F		X Cash (2) A	Accrual	(3) Other (specify)			
G	Did you "materially participate" in t		during 20112 If "	No. " ego instructions for limit on	lossos	[V]va	s No
							s LINO
Н	If you started or acquired this but					=	
1	Did you make any payments in		- Personal Control of the Control of	A TOTAL STATE I CONTRACTOR SOCIONARIO DE CONTRACTOR DE CON			s X No
J	If "Yes," did you or will you file a	all required Forms 1099? .	10 1 F F R 14 (16)		30.41.4	Ye:	s No
Par							
1 a	Merchant card and third party p	ayments. For 2011, enter	0	1a		White State	
b	Gross receipts or sales not ente			1b			
c	Income reported to you on Form	n W-2 if the "Statutory Emp	oloyee" box on				
	that form was checked. Caution	5 73		1c			
d	Total gross receipts. Add lines	s 1a through 1c				1d	
2	Returns and allowances plus ar					2	
3	Subtract line 2 from line 1d .				. [3	
4	Cost of goods sold (from line 42	2)			. [4	
5	Gross profit. Subtract line 4 fro	om line 3	N N N N N N N N	* * * * * * * * * * * *		5	
6	Other income, including federal	and state gasoline or fuel	tax credit or refu	ind (see instructions)	. [6	
7	Gross income. Add lines 5 and				•	7	
Par			enses for bus	iness use of your home	only c	on line 30.	
8	Advertising	8	18	Office expense (see instruction:	3).	18	
9	Car and truck expenses (see			Pension and profit-sharing pl		19	
	instructions)	9	20	Rent or lease (see instruction	ns):		
10	Commissions and fees	10	a a	Vehicles, machinery, and equipmer	nt.	20a	
11	Contract labor (see instructions)	11	b	Other business property	[20b	
12	Depletion	12	21	Repairs and maintenance .	121	21	
13	Deprecia ion and section 179		22	Supplies (not included in Par	t III)	22	
	expense deduction (not included in Part III) (see		23	Taxes and licenses	. /*	23	
	instructions)	13	24	Travel, meals, and entertains	nent:		
14	Employee benefit programs		a	Travel		24a	
	(other than on line 19)	14	b	Deductible meals and		Break Page	
15	Insurance (other than health).	15		entertainment (see instruction	ns)	24b	
16	Interest:		25	Utilities		25	
a	Mortgage (paid to banks, etc.)	16a	26	Wages (less employment credits) .		26	
b	Other	16b	27a	Other expenses (from line 48	3).	27a	
17	Legal and professional services .	17	b	Reserved for future use		27b	
28	Total expenses before expens		ne. Add lines 8 t	hrough 27a	•	28	
29	Tentative profit or (loss). Subtra				·	29	
30	Expenses for business use of y	our home. Attach Form 88	29. Do not repo	rt such expenses elsewhere		30	
31	Net profit or (loss). Subtract lin	ne 30 from line 29.			ı١		
	 If a profit, enter on both Form 				1 1		
	If you entered an amount on line 1		ts, enter on Form	1041, line 3.	[L	31	
	 If a loss, you must go to line 	e 32.			1		
32	If you have a loss, check the bo					32a All investmen	nt ic at risk
	 If you checked 32a, enter the on Schedule SE, line 2. If you 		A STATE OF THE PARTY OF THE PAR		}		
	Estates and trusts, enter on For		,			32b Some inve	
	If you checked 32b, you mu		loss may be lim	nited	,	not at risk.	

Department of the Treasury Internal Revenue Service (99) **Profit or Loss From Business**

(Sole Proprietorship)

For information on Schedule C and its instructions, go to www.irs.gov/schedulec

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

OMB No. 1545-0074

Attachment Sequence No. 09

Name of proprietor					Social security number (SSN)			
Micha	ael Smallridge		GES					
Α	Principal business or profession, including product or service (see instructions) B Enter code from instructions							
	r Utility - Residential				•	221000		
C	Business name. If no separate	business name, leave blan	nk.		D Employer ID n	umber (EIN), (see instr.)		
	rest Utilities, LLC						_	
E	Business address (including sui							
_	City, town or post office, state, a	- Name	on Park	т Пон и т. т.	FL		_	
F	Accounting method: (1)			(3) ☐ Other (specify) ►				
G	Did you "materially participate" in t		The second secon					
Н	If you started or acquired this bo	usiness during 2011, check	k here			► <u>X</u>		
1	Did you make any payments in	2011 that would require yo	ou to file Form(s) 1099? (see instructions)		Yes X No		
J	If "Yes," did you or will you file a	all required Forms 1099?.	* * * * * *			Yes No	b	
Par	Income						_	
1 a	Merchant card and third party p			. 1a	32.00			
b	Gross receipts or sales not ente			1b				
C	Income reported to you on Form			THE REAL PROPERTY.	100			
	that form was checked. Caution	The language of the state of th	9	1c				
d	Total gross receipts. Add lines							
3	Returns and allowances plus ar Subtract line 2 from line 1d							
4	Cost of goods sold (from line 42							
5	Gross profit. Subtract line 4 fro							
6	Other income, including federal							
7	Gross income. Add lines 5 and			and (see instructions)	▶ 7			
Par	Expenses	Enter exp	enses for bus	siness use of your home	only on line 30		_	
8	Advertising	8	18	Office expense (see instruction	the same of the same of the same of			
9	Car and truck expenses (see		19	Pension and profit-sharing p	lans 19			
	instructions)	9	20	Rent or lease (see instruction	ns):			
10	Commissions and fees	10	a	Vehicles, machinery, and equipme	nt . 20a			
11	Contract labor (see instructions)	11	b	Other business property .				
12	Depletion	12	21	Repairs and maintenance .				
13	expense deduction (not		22	Supplies (not included in Par				
	included in Part III) (see	42	23	Taxes and licenses				
14	Employee benefit programs	13	24 a	Travel, meals, and entertainr				
14	(other than on line 19)	14	b	Deductible meals and	24a			
15	Insurance (other than health)	15		entertainment (see instructio	ns) 24b			
16	Interest:		25	Utilities	-			
а	Mortgage (paid to banks, etc.)	16a	26	Wages (less employment credits) .	26			
b	Other	16b	27a	Other expenses (from line 48				
17	Legal and professional services .	17	b	Reserved for future use .				
28	Total expenses before expens	es for business use of hon	ne. Add lines 8	through 27a	▶ 28			
29	Tentative profit or (loss). Subtra				29			
30	Expenses for business use of you		29. Do not repo	ort such expenses elsewhere	30			
31	Net profit or (loss). Subtract lin			24 18 22 6 1	γ			
	If a profit, enter on both Form	The state of the s			}			
	If you entered an amount on line 1	And the second of the second o	ts, enter on Form	1041, line 3.	31			
	 If a loss, you must go to line 	32.			,			
32	If you have a loss, check the bo	x that describes your inves	stment in this ac	tivity (see instructions)	1			
	 If you checked 32a, enter the 				32a /	All investment is at risk.		
	on Schedule SE, line 2. If you	entered an amount on line			} =	Some investment is		
	Estates and trusts, enter on For					not at risk.		
	 If you checked 32h you must 	st attach Form 6198 Your	loss may be lin	nited	980	Sec. 2010 Sec. 100 Sec.		

Par	Cost of Goods Sold (see instructions)			
33	Method(s) used to value closing inventory: a Cost b Lower of cost or market c	Othe	er (attach expla	anation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inv If "Yes," attach explanation	rentory?	Yes	No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		THE REAL PROPERTY.
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	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
Par	IV Information on Your Vehicle. Complete this part only if you are claiming calline 9 and are not required to file Form 4562 for this business. See the instruction 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 2011, enter the number of miles you used you	our vehicle	e for:	
а	Business b Commuting (see instructions) c	Other		
45	Was your vehicle available for personal use during off-duty hours?	e is sen e	Yes	☐ No
46	Do you (or your spouse) have another vehicle available for personal use?		Yes	No
47 a	Do you have evidence to support your deduction?	2 2 2	Yes	☐ No
b	If "Yes," is the evidence written?	4 4 945	Yes	☐ No
Par	Other Expenses. List below business expenses not included on lines 8–26 of	or line 30		
48	Total other expenses. Enter here and on line 27a	40		

Profit or Loss From Business

(Sole Proprietorship)

For information on Schedule C and its instructions, go to www.irs.gov/schedulec

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Attachment Sequence No. 09

Name	Name of proprietor Social security number (SSN)						
Micha	Aichael Smallridge						
Α	Principal business or profession, including product or service (see instructions) B Enter code from instructions						
Resid	dential Water Utility			221000			
C	Business name. If no separate	business name, leave blank.		D Employer ID number (EIN), (see instr.)			
Florio	la Utility Services 1						
E	Business address (including sui						
	City, town or post office, state, a			FL 33840			
F	Accounting method: (1)		(3) Other (specify)				
G	Did you "materially participate" in t	the operation of this business during 2011?	If "No," see instructions for limit on	losses X Yes No			
Н	If you started or acquired this but	usiness during 2011, check here		 X			
1	Did you make any payments in	2011 that would require you to file Form	n(s) 1099? (see instructions)	Yes X No			
J	If "Yes," did you or will you file a	all required Forms 1099?	*********	Yes No			
Par							
1 a	Merchant card and third party p	payments. For 2011, enter -0	1a				
b	Gross receipts or sales not ente	ered on line 1a (see instructions)	1b				
C		m W-2 if the "Statutory Employee" box or					
		n. See instr. before completing this line					
d		s 1a through 1c					
2		ny other adjustments (see instructions)					
3		· · · · · · · · · · · · · · · · · · ·					
5		2)					
6		I and state gasoline or fuel tax credit or re					
7	Gross income. Add lines 5 and	\$4,770 B FO LUCE CON 1970 CON 1970 CON CONTROL CON CONTROL CON CONTROL CONTROL CONTROL CONTROL CONTROL CONTROL	eidid (see iiisiidciioiis)	7			
Par			usiness use of your home				
8	Advertising	8 1 18					
9	Car and truck expenses (see	19					
	instructions)	9 20	Rent or lease (see instruction	ns):			
10	Commissions and fees	10	Vehicles, machinery, and equipmen	nt. 20a			
11	Contract labor (see instructions)	11 t	Other business property .	20b			
12	Depletion	12 21					
13	Deprecia ion and section 179 expense deduction (not	22					
	included in Part III) (see	23					
44	instructions)	13 24	Comment of the Commen				
14	Employee benefit programs (other than on line 19)	14		24a			
15	Insurance (other than health).	15	entertainment (see instruction	ns) 24b			
16	Interest:	25		25			
а	Mortgage (paid to banks, etc.)	16a 26					
b	Other	The state of the s	a Other expenses (from line 48				
17	Legal and professional services .	17 b	Reserved for future use .	27b			
28	Total expenses before expens	ses for business use of home. Add lines	8 through 27a	28			
29	Tentative profit or (loss). Subtra	act line 28 from line 7		. 29			
30	Expenses for business use of you	our home. Attach Form 8829. Do not re	port such expenses elsewhere	30			
31	Net profit or (loss). Subtract lin			1			
		1040, line 12 (or Form 1040NR, line 13) an					
		c, see instr. Estates and trusts, enter on For	rm 1041, line 3.	31			
	 If a loss, you must go to line 	3 32.					
32		ox that describes your investment in this) –			
		e loss on both Form 1040, line 12, (or F		32a All investment is at risk.			
	Estates and trusts, enter on For	entered an amount on line 1c, see the in	istructions for line 31.	32b Some investment is			
	The state of the s	st attach Form 6198. Your loss may be	limited.	not at risk.			

Pari	Cost of Goods Sold (see Instructions)			
33	Method(s) used to value closing inventory: a Cost b Lower of cost or market c	Othe	er (attach expla	anation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing invite "Yes," attach explanation	ventory?	Yes	No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		ME SE
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	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	سيلصناك	2000
Part	Information on Your Vehicle. Complete this part only if you are claiming calline 9 and are not required to file Form 4562 for this business. See the instruction out if you must file Form 4562.	ar or truck ctions for	line 13 to f	on ind
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 2011, enter the number of miles you used y	our vehicle	for:	
а	Business b Commuting (see instructions) c	c Other		
45	Was your vehicle available for personal use during off-duty hours?		Yes	□No
46			_	
	Do you (or your spouse) have another vehicle available for personal use?		∐ Yes	∐ No
	Do you have evidence to support your deduction?		Yes	∐ No
Part	If "Yes," is the evidence written? V Other Expenses. List below business expenses not included on lines 8–26 of		Yes	No
	Other Expenses, List below business expenses not included on this 5 – 20 C	JI III IE JU.	NI PARKET	
48	Total other expenses. Enter here and on line 27a	48		

Department of the Treasury

Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

➤ Attach to Form 1040, 1040NR, or Form 1041. ➤ See separate instructions.

OMB No. 1545-0074

Attachment Sequence No.

13

reamic	s) shown on return					Yo	ur social secui	ity number	
Mich	ael Smallridge and Nickie H Spirtos								
	id you make any payments in 2011 that would require	you to file	Form/	s) 10992	(see instruction	(2)	Ye	s No	
	"Yes," did you or will you file all required Forms 1099?			.,	(occ monachor	,,,	HY		
					4 1 V 4				
Pai	Income or Loss From Rental Real Estate and	d Royalti	es Not	e. If you ar	e in the business	of ren	ting personal	property, use	
-	Schedule C or C-EZ (see instructions). If you are an	individual,	, report f	arm rental	income or loss fr	om Fo	rm 4835 on p	age 2, line 40	L ₂
	ion. For each rental property listed on line 1, check the				ly if you owned	that p	roperty as a	member of	a
-	fied joint venture (QJV) reporting income not subject to	self-emp	loymen	t tax.					
1 Ph	nysical address of each property-street, city, state, zip	Type-fr	om 2	2 For each i			Fair Rental	Personal	QJV
	PE 18 440 11 44 860 100 10	list bek	w		perty listed, number of		Days	Use Days	QJV
A 87	24 Moonrise Lane, Floral City, FL, 34436	1			ed at fair rental	A			
B 33	373 S Royal Oaks, Inverness, FL, 34452	1		value and	Control of the Contro	В			-
	359 E Nugget Pass, Dunnellon, FL, 34434	1		personal u		C			\vdash
	of Property:			misa dedor					_
	ngle Family Residence 3 Vacation/Short-Term Rental	5 Land		7	Self-Rental				
	ulti-Family Residence 4 Commercial	6 Royali	tios	1,5	Other (describe	N.			
	Toolinio da	o rioyan	1103	- 0		erties			
Incor	ne:			Α	Fior	B		С	
3 a	Merchant card and third party payments. For 2011, enter -0-	3a				<u> </u>	2000		
	Payments not reported to you on line 3a	3b							
	Total not including amounts on line 3a that are not	-							
4	income (see instructions)	4							
Exper	CAPT AND								
5	Advertising	5							
6	Auto and travel (see instructions)								
7	Cleaning and maintenance	7							
8	Commissions	8							
9	Insurance								
10	Legal and other professional fees								
11	Management fees								
12	Mortgage interest paid to banks, etc. (see instructions)	12							
13	Other interest								
14	Repairs	14							
15	Supplies	15							
16	Taxes	16							
17	Utilities	17							
18	Depreciation expense or depletion	18							
19	Other (list) See attached statement	19							
20	Total expenses. Add lines 5 through 19	20							
21	Subtract line 20 from line 4. If result is a (loss), see								
926	instructions to find out if you must file Form 6198	21							
22	Deductible rental real estate loss after limitation, if any,								
10121131	on Form 8582 (see instructions)	22			SE TOP		Mark I		
	Total of all amounts reported on line 3a for all rental properties				3a				
b	Total of all amounts reported on line 3a for all royalty propert		* * *		3b				
C	Total of all amounts reported on line 4 for all rental properties		3.85	_	3c		1100		
d	Total of all amounts reported on line 4 for all royalty propertie			_	3d				
e	Total of all amounts reported on line 12 for all properties .				3e		10.53		
f	Total of all amounts reported on line 18 for all properties				3f				
g	Total of all amounts reported on line 20 for all properties .			2	3g 				
24	Income. Add positive amounts shown on line 21. Do not in			- 00 -	****		24		
25 26	Losses. Add royalty losses from line 21 and rental real esti						25		
20	Total rental real estate and royalty income or (loss). Co								
	If Parts II, III, IV, and line 40 on page 2 do not apply to you, a						26		

Self-Employment Tax

20**11**

Department of the Treasury Internal Revenue Service (99) ► Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

Attachment Sequence No. 17

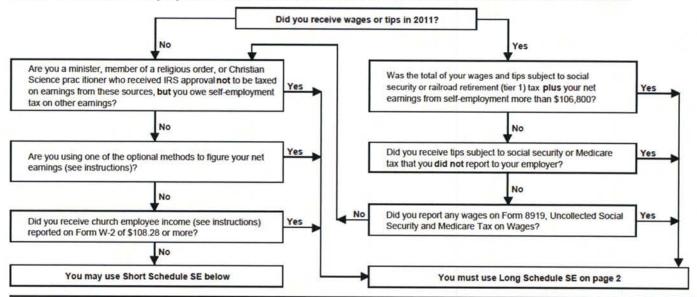
Name of person with self-employment income (as shown on Form 1040) Michael Smallridge

Social security number of person with self-employment income

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.

1 a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b
2	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.	2
3	Combine lines 1a, 1b, and 2	3
4	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	4
	Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	
5	Self-employment tax. If the amount on line 4 is:	
	 \$106,800 or less, multiply line 4 by 13.3% (.133). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54 	
	 More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$11,107.20 to the result. Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54 	5
6	Deduction for employer-equivalent portion of self-employment tax. If the amount on line 5 is:	
	*\$14,204.40 or less, multiply line 5 by 57.51% (.5751)	
	 More than \$14,204.40, multiply line 5 by 50% (.50) and add \$1,067 to the result. 	
	Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	

Form 6251

Department of the Treasury

Alternative Minimum Tax—Individuals

► See separate instructions.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

Attachment 32 Sequence No.

Internal Revenue Service (99)
Name(s) shown on Form 1040 or Form 1040NR

Your social security number

Pa	Alternative Minimum Taxable Income (See instructions for how to complete	each line.)
		Cust into:
1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the	
	amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	
_		2
3	Taxes from Schedule A (Form 1040), line 9	3
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line.	5
5	Miscellaneous deductions from Schedule A (Form 1040), line 27 Skip this line. It is reserved for future use	6
6	Tax refund from Form 1040, line 10 or line 21	7
7	Investment interest expense (difference between regular tax and AMT)	8
9	Depletion (difference between regular tax and AMT)	9
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10
11	Alternative tax net operating loss deduction	11
12	Interest from specified private activity bonds exempt from the regular tax	12
13	Qualified small business stock (7% of gain excluded under section 1202)	13
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16
17	Disposition of property (difference between AMT and regular tax gain or loss)	17
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18
19	Passive activities (difference between AMT and regular tax income or loss)	19
20	Loss limitations (difference between AMT and regular tax income or loss)	20
21	Circulation costs (difference between regular tax and AMT)	21
22	Long-term contracts (difference between AMT and regular tax income)	22
23	Mining costs (difference between regular tax and AMT)	23
24	Research and experimental costs (difference between regular tax and AMT)	24
25	Income from certain installment sales before January 1, 1987	25
26	Intangible drilling costs preference	26
27	Other adjustments, including income-based related adjustments	27
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$223,900, see instructions.)	28
Pai	t II Alternative Minimum Tax (AMT)	20
29	Exemption. (If you were under age 24 at the end of 2011, see instructions.)	
	IF your filing status is AND line 28 is not over THEN enter on line 29	THE RESERVE OF THE PERSON NAMED IN COLUMN 1
	Single or head of household	
	Married filing jointly or qualifying widow(er) 150,000 74,450	
	Married filing separately 75,000 37,225	29
	If line 28 is over the amount shown above for your filing status, see instructions.	
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33,	
	and 35, and go to line 34	30
31	 If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. 	
	 If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured 	The second second
	for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here.	31
	 All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). 	
20	Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	22
32	Alternative minimum tax foreign tax credit (see instructions) Tentative minimum tax. Subtract line 32 from line 31	32
33	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040,	33
34	line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured	
	without using Schedule J (see instructions)	34
25	AMT Subtract line 24 from line 22 if zero or loce enter 0. Enter here and on Form 1040 line 45	35

Form 4562

Department of the Treasury

Depreciation and Amortization

(Including Information on Listed Property)

(including information on Liste

ch to your tay return

20**11**Attachment

OMB No. 1545-0172

Internal Revenue Service Sequence No. 179 ► See separate instructions. Attach to your tax return. Name(s) shown on return Business or activity to which this form relates Identifying number Michael Smallridge Sch C: Pinecres - Water Utility - Residential Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I. 2 Total cost of section 179 property placed in service (see instructions). Threshold cost of section 179 property before reduction in limitation (see instructions).... 3 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- 5 Dollar limitation for tax year, Subtract line 4 from line 1. If zero or less, enter -0-, If married filing separately, see instructions (b) Cost (business use only) (a) Description of property (c) Elected cost 6 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 9 Tentative deduction. Enter the smaller of line 5 or line 8 10 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions). . 12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11. . . . 13 Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 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 14 15 Property subject to section 168(f)(1) election . 15 16 Other depreciation (including ACRS). MACRS Depreciation (Do not include listed property.) (See instructions.) Section A 17 17 MACRS deductions for assets placed in service in tax years beginning before 2011 18 If you are electing to group any assets placed in service during the tax year into one or more Section B - Assets Placed in Service During 2011 Tax Year Using the General Depreciation System (b) Month and (c) Basis for depreciation (d) Recovery year placed (business/investment use (e) Convention (g) Depreciation deduction (a) Classification of property (f) Method period in service only-see instructions) 19 a 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 h Residential rental property i Nonresidential real property Section C - Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System 20 a Class life b 12-year c 40-year Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28 . . . 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21.

of the basis attributable to section 263A costs

Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions.

23 For assets shown above and placed in service during the current year, enter the portion

Passive Activity Loss Limitations

See separate instructions.

OMB No. 1545-1008 Attachment

Department of the Treasury Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1041.

Sequence No. Name(s) shown on return Identifying number Michael Smallridge and Nickie H Spirtos Part I 2011 Passive Activity Loss Caution: Complete Worksheets 1, 2, and 3 before completing Part I. Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.) 1a Activities with net income (enter the amount from Worksheet 1. b Activities with net loss (enter the amount from Worksheet 1. 1b c Prior years unallowed losses (enter the amount from Worksheet 1, d Combine lines 1a, 1b, and 1c. 1d Commercial Revitalization Deductions From Rental Real Estate Activities 2a Commercial revitalization deductions from Worksheet 2, column (a) 2a b Prior year unallowed commercial revitalization deductions from 2b c Add lines 2a and 2b 2c All Other Passive Activities 3a Activities with net income (enter the amount from Worksheet 3. b Activities with net loss (enter the amount from Worksheet 3, 3b c Prior years unallowed losses (enter the amount from Worksheet 3, d Combine lines 3a, 3b, and 3c. 3d Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used If line 4 is a loss and: . Line 1d is a loss, go to Part II. Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III. . Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15. Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15. Part II Special Allowance for Rental Real Estate Activities With Active Participation Note: Enter all numbers in Part II as positive amounts. See instructions for an example. 5 Enter the smaller of the loss on line 1d or the loss on line 4 5 Enter \$150,000. If married filing separately, see instructions . . . 6 Enter modified adjusted gross income, but not less than zero (see instructions) 7 Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8. Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions 9 Enter the smaller of line 5 or line 9 10

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

	Note. Enter all numbers in Part III as positive amounts. See the example for Part II in the instru	ctions.
11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11
12	Enter the loss from line 4	12
13	Reduce line 12 by the amount on line 10	13
14	Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13.	14

		10
14	Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14
Par	t IV Total Losses Allowed	
15	Add the income, if any, on lines 1a and 3a and enter the total	15
16	Total losses allowed from all passive activities for 2011. Add lines 10, 14, and 15. See	
	instructions to find out how to report the losses on your tax return	16

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Form		

Michael Smallridge and Nickie H Spirtos

Page 3

Name of activity	Form or scl and line num be reported instruction	nber to on (see	(a) Loss	(b) Unallowed loss		(c) Allowed loss
Total						
Worksheet 7—Activities With Losses R	enorted on Two	or More	Forms or Cohoo	lulas	(Con instructions	A THE OWNER OF THE OWNER O
Name of activity:	(a)	(b)	(c) Rat		(d) Unallowed	
Form or schedule and line number to be reported on (see instructions): 1a Net loss plus prior year unallowed loss from form or schedule						
Form or schedule and line number to be reported on (see instructions): 1a Net loss plus prior year unallowed loss from form or schedule						
Control of the manning for the control of the contr	5, 5HGI -0-	ST-75				THE REAL PROPERTY.
Total					6 March 12	
						Form 8582 (2014)

Vehicle Statement (Sch C (1040))

	IIIOIO OIGIOII	10111 /001												
	Date in	Business	Commuting	Other	Other vehicle Personal use		Other Other vehicle		hicle Personal use		Evidence		Evidence	
	service	miles	miles	miles	available? off duty?		available?		off duty?		available?		written?	
					Υ	N	Υ	N	Y	N	Υ	N		
1														
2														

Lines 16a and b (Sch C (1040)) - Interest Expense

	Mortgage Interest		4	
	1 Mortgage interest paid to banks, other financial institutions (Form 1098 received)		1	
2	2 Mortgage interest difference not reported on line 1 above. Explain:			
2	3 Total mortgage interest reported on line 16a		2	
3	3 Total mortgage interest reported on line Toa	• •	3	
	Other Interest			
1			1	
-	2 Jointly owned (other than spouse on MFJ return) mortgage interest paid to banks, other financial			
_	institutions (Form 1098 WAS NOT received)		2	
	Enter Name and Address of person who received Form 1098:			
	Name		,	
	Address			
	City, State, & Zip			
	Foreign Country			
	Name			
	Address			
	City, State, & Zip			
	Foreign Country			
	News			
	Name Address			
	City Chata 9 7in			
	Foreign Country			
3			3	
4	1		4	
5			5	
6	6		6	
7	7 Total other interest reported on line 16b		7	

Li	nes 16a and b (Sch C (1040)) - Interest Expense	
	Mortgage Interest	
	Mortgage interest paid to banks, other financial institutions (Form 1098 received)	1
	Mortgage interest difference not reported on line 1 above. Explain:	
3	Total mortgage interest reported on line 16a	2 .
·		
	Other Interest	
1	Mortgage interest paid to banks, other financial institutions (Form 1098 WAS NOT received) Jointly owned (other than spouse on MFJ return) mortgage interest paid to banks, other financial	1 .
2		2
	Enter Name and Address of person who received Form 1098:	
	Name	
	Address	
	City, State, & Zip	
	Foreign Country	
	Name	
	Address	
	City, State, & Zip	
	Foreign Country	
	Name	
	Address	
	City, State, & Zip	
	Foreign Country	
3		3
4		4 .
5	The state of the s	5 .
7	Total other interest reported on line 16b	7
	Total dated into decide of mile 100 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	•
Li	ne 19 (Sch E (1040) Page 1) - Other Expense Summary for 01	
1		1
2		2
_		
Li	ne 19 (Sch E (1040) Page 1) - Other Expense Summary for 02	
		4
7	Total	1
_		-

		ndividual Income 012, or other tax year beginning	. 50,71			ending			1545-0074 IF	_	iy—Do not write or sta eparate instructi	
Your first name	60.31,2	M.I.	Last na	ame					Suffix	Your s	ocial security nun	nber
Michael			Small	ridge						18-14	N. 2. 1	
If a joint return, spous	e's first n	ame M.I.	Last n	ame					Suffix	Spous	e's social security	number
Nickie		Н	Spirto									Ave. 1
Home address (numb	er and st	treet). If you have a P.O. box, see	instructio	ns.					Apt. no.		Make sure the S	
9539 Southgate D)r	and ZIP code. If you have a foreig	n addras	s also complete sos	aces hel	nw (see inst	nuction	ns)		Pre	sidential Election	A (A
	ce, state,	and ZIP code. If you have a foreig	iri addres	is, also complete spi	2003 00	FL	001101	34450)	0.000	ere if you, or your spou	
Foreign country name			F	oreign province/stat	e/county	100000			n postal code	100	vant \$3 to go to this fun glow will not change yo	
										refund.	You You	Spouse
						4	7 4	ead of h	nusehold (with a	ualifying p	person) (See instru	ctions.) If
Filing Status	1	Single	on if on	ly one had incom	0)	4 [_ th	e qualify	ing person is a c		ot your dependent.	
	2	X Married filing jointly (ev					Cr	hild's nar	ne nere.			
	3	Married filing separately and full name here.	y. Enter	spouse's SSIN at	JOVE	,			1			
Check only one	•	and fair name note;						First	name	Last	name	SSN
box.		First name		Last name	72	5	_ Q	ualifyin	g widow(er) w	ith depe		
Exemptions	6a	X Yourself. If someone of	an clair	n you as a depen	dent, d	o not che	ck bo	ox 6a		1	Boxes checked on 6a and 6b	2
Lxemptions	b									}.	No. of children	
	C	Dependents:						(4	If child under a	ige 17	on 5c who: • lived with you	1
		7.7.6		(2) Depende social security n		(3) Depe			alifying for child tax		did not live with	
	(1) Fir	st name Last name		Total statemy is				****	(see instructions	-	you due to divorce or separation	0
If more than four	Alex	andra Smallridge				Daughte	er	-		_	(see instructions)	
dependents, see	_					_	_				Dependents on 6c not entered above	0
instructions and check here ▶	_										Add numbers on	2
Circuit field F	d	Total number of exemptions	claime	d			- 1			8.8	lines above	3
Income	7	Wages, salaries, tips, etc. A	Attach F	orm(s) W-2				x 4 x		92 X	7	
	8a	Taxable interest. Attach So			. 0. 00	0 3 3 10	. x				8a	
Attach Form(s)	b	Tax-exempt interest. Do n			1. 2. 3	3 5 5 2		8b			0.0	
W-2 here. Also attach Forms	9a	Ordinary dividends. Attach	Schedu	le B if required	1 1 12	10000		9b	-	1.3	9a	
W-2G and	10	Qualified dividends	offente	of state and local	incom	e taxes	14	90	Name of Street, or other Designation of the last of th		10	
1099-R if tax was withheld.	11	Alimony received	Unacta	or state and local		· ianos ·	П	200		t interest Villa	11	
was withheld.	12	Business income or (loss).				7 2 2 15	4				12	
If you did not	13	Capital gain or (loss). Attac							,		13	
get a W-2.	14	Other gains or (losses). Atta IRA distributions							amount		14 15b	
see instructions.	15a 16a	Pensions and annuities					70 M		amount		16b	
Enclose, but do	17	Rental real estate, royalties	partne	rships, S corpora	tions, t						17	
not attach, any	18	Farm income or (loss). Atta									18	
payment Also.	19	Unemployment compensation Social security benefits	on .	Lee Comment						1 5 5 7	19	
please use	20a	Social security benefits Other income. List type and					b la	axable	amount		20b	
Form 1040-V.	21	Combine the amounts in the			s 7 thro	ough 21. T	his is	vour to	tal income .			
A dimeteral	23	Educator expenses						23	THE PERSON			
Adjusted	24	Certain business expenses	of rese	rvists, performing	artists	and		Calculati	TO THE			
Gross		fee-basis government official						25	ATTENNA OF			
Income	25 26	Health savings account ded Moving expenses. Attach F						26	THE R			
	27	Deductible part of self-emp						27				
	28	Self-employed SEP, SIMPL	E, and	qualified plans	E 8 3	10 1 E A	Si.	28				
	29	Self-employed health insur-						29	White H			
	30	Penalty on early withdrawa						30 31a	RII CONTRACTOR		-	
	31a 32	Alimony paid b Reci						312				
	33	Student loan interest deduc						33				
	34	Tuition and fees. Attach Fo	rm 8917	7		00.63.8		34				
	35	Domestic production activit	es ded	uction Attach For	rm 890	3	7	35		WALLE .	26	
	36	Add lines 23 through 31a a									36	

Form 1040 (2012)		Michael Smallridge and Nickie H Spirtos		Page Z
-	38	Amount from line 37 (adjusted gross income).	38	
Tax and	39a	Check You were born before January 2, 1948, Blind. Total boxes		
Credits		if. Spouse was born before January 2, 1948, ☐ Blind. Schecked ▶ 39a ☐	LINE IN	
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here.	. 2	
Deduction for—	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
220	41	Subtract line 40 from line 38	41	
People who check any	42	Exemptions. Multiply \$3,800 by the number on line 6d .	42	
box on line 39a or 39b or	43	Taxable income. Subtract line 42 from line 41, If line 42 is more than line 41, enter -0-	43	
who can be claimed as a	44	Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4972 c 962 election	44	
dependent.	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
instructions	46	Add lines 44 and 45	46	
All others	47	Foreign tax credit. Attach Form 1116 if required	Bill	
TOWN TOWN	48	Credit for child and dependent care expenses. Attach Form 2441	1000	
Single or Married filing	49	Education credits from Form 8863, line 19		
separately \$5,950	50	Retirement savings contributions credit. Attach Form 8880	16.44	
Married filing	51	Child tax credit. Attach Schedule 8812, if required		
jointly or Qualifying	52	Residential energy credits. Attach Form 5695		
widow(er), \$11.900	53	Other credits from Form: a 3800 b 8801 c 53		
Head of household	522	Add lines 47 through 53. These are your total credits	54	
\$8.700	54 55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	
	1000	C. II. Albert Cabridge CF	56	
Other	56 57	Unreported social security and Medicare tax from Form: a 4137 b 8919	57	
Taxes	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
	59a		59a	
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
	60	Other taxes. Enter code(s) from instructions	60	
	61	Add lines 55 through 60. This is your total tax	61	
Payments		Federal income tax withheld from Forms W-2 and 1099	The state of	
	63	2012 estimated tax payments and amount applied from 2011 return	GA D	
V. V.	64a		35, 181	
If you have a qualifying	Ь	Nontaxable combat pay election 64b	1001	
child, attach	65	Additional child tax credit. Attach Schedule 8812 65		
Schedule EIC.	66	American opportunity credit from Form 8863, line 8		
	67	Reserved	100	
	68	Amount paid with request for extension to file	TEN IN	
	69	Excess social security and tier 1 RRTA tax withheld		
	70	Credit for federal tax on fuels. Attach Form 4136		
	71	Credits from Form: a 2439 b Reserved C 8801 d 8885 71		
	72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid.	73	
Retuita	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here.	74a	
Direct deposit?	▶ b	Routing number XXXXXXXXX C Checking Savings	200	
See	▶ d	Account number XXXXXXXXXXXXXXXX		
instructions	75	Amount of line 73 you want applied to your 2013 estimated tax		
Amount	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	
You Owe	77	Estimated tax penalty (see instructions)	70	
Tou Owe			plete belov	No
Third Party			ibiere neiov	
Designee		Designee's Phone Personal identification number (PIN)	83103	
Sign		Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best		
Here		belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer	irer has any k	nowledge
	-	1 1	sytime phone	
Joint return? See instructions		Self		
Keep a copy for	7		e IRS sent you	an Identity Protection
your records.	,		enter it e (see inst.)	
		Print/Type preparer's name Preparer's signature Date Check	if if	PTIN
Paid		Printerly be prepared a manual	ployed	P00394720
Preparer			20-056080	3
Use Only			352) 344-	8300

Itemized Deductions

OMB No. 1545-0074 Attachment

Your social security number

Department of the Treasury Internal Revenue Service (99)

Information about Schedule A and its separate instructions is at www.irs.gov/form1040. Attach to Form 1040.

Name(s) shown on	FOIIII.	1040		
Michael Smallr	idge :	and Nickie H Spirtos		
Lesing County Torribus		Caution. Do not include expenses reimbursed or paid by others.	THE RESERVE	THE REAL PROPERTY.
Medical		Medical and dental expenses (see instructions)	1	The second second
and	2	Enter amount from Form 1040, line 38 2	100 TO 100	
Dental	3	Multiply line 2 by 7.5% (.075)	3	
Expenses	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4
Taxes You	5	State and local	STATE OF STATE	
Paid		a Income taxes, or	5	The state of the s
		b X General sales taxes	A COMPANY	
	6	Real estate taxes (see instructions)	6	STEAR PROPERTY.
	7	Personal property taxes	7	
	8	Other taxes. List type and amount		
			8	
	9	Add lines 5 through 8	i de la	9
Interest	10	Home mortgage interest and points reported to you on Form 1098	10	THE RESERVE OF THE PERSON NAMED IN
You Paid	11	Home mortgage interest not reported to you on Form 1098. If paid	A CONTRACT OF THE	
		to the person from whom you bought the home, see instructions	AND ALL DO NOT THE	
		and show that person's name, identifying no., and address	The same of the sa	
1	Vame		Walter Brown	Total Control of
Note. Ad	dress		BARRIES	
Your mortgage	TIN		11	
interest deduction may	12	Points not reported to you on Form 1098. See instructions for	42	
be limited (see		special rules	13	Beat Manager
instructions)	13	Mortgage insurance premiums (see instructions)	14	THE REAL PROPERTY.
		Investment interest. Attach Form 4952 if required. (See instructions.)	14	15
01/1	15	Add lines 10 through 14		THE REAL PROPERTY.
Gifts to	16	Gifts by cash or check. If you made any gift of \$250 or more,	16	
Charity		see instructions	10	THE RESERVE
If you made a	17	Other than by cash or check. If any gift of \$250 or more, see	17	The second second
gift and got a benefit for it.	40	instructions. You must attach Form 8283 if over \$500	18	
see instructions		Carryover from prior year Add lines 16 through 18	10	19
Casualty and	19	Add lines 16 through 18		
Theft Losses	20	Casualty or theft loss(es) Attach Form 4684. (See instructions.)		20
Job Expenses	21		EDVICENCE:	
and Certain		job education, etc. Attach Form 2106 or 2106-EZ if required.		THE PERSON
Miscellaneous		(See instructions.)		III TO SHARE THE PARTY OF
Deductions			BERT STREET	
		***************************************	21	
	22	Tax preparation fees	22	
	23	Other expenses—investment, safe deposit box, etc. List type		
		and amount >	COLUMN TO SERVICE STATE OF THE	
			EXECUTE:	THE PERSON NAMED IN COLUMN 1
			23	THE RESERVE OF THE PARTY OF THE
	24	Add lines 21 through 23	24	THE RESERVE TO SERVE THE PARTY OF THE PARTY
	25	Enter amount from Form 1040, line 38 25		The state of the s
	26	Multiply line 25 by 2% (.02)	26	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	********	27
Other	28	Other—from list in instructions. List type and amount		BE THE LOCAL PROPERTY OF THE PARTY OF THE PA
Miscellaneous	5			20
Deductions			-11	28
Total	29	Add the amounts in the far right column for lines 4 through 28. Also,	enter this amount	20
Itemized		on Form 1040, line 40	r etandard	29
Deductions	30	If you elect to itemize deductions even though they are less than you deduction, check here	Sidiludiu	

Profit or Loss From Business

(Sole Proprietorship)

► For information on Schedule C and its instructions, go to www.irs.gov/schedulec.

Attachment

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065. Social security number (SSN)

	f proprietor			
	el Smallridge	to all officer aready as an area data force factorists	ions)	B Enter code from instructions
A	Principal business or profession,	► 531390		
Consu	ulting	444.4		D Employer ID number (EIN), (see instr.)
С	Business name. If no separate be	usiness name, leave blank.		D Employer to manner (Employer)
E	Business address (including suite			
	City, town or post office, state, ar		(3) Other (specify)	
F		/-/		losses X Yes No
G	Did you "materially participate" in th	e operation of this business during 2012? If *	No," see instructions for limit on	
Н	If you started or acquired this bu	siness during 2012, check here	- <u> </u>	· · · · · · · · · · · · · · · · · · ·
1	Did you make any payments in 2	2012 that would require you to file Form(s) 1099? (see instructions)	Yes Yes
4	If "Yes " did you or will you file re	equired Forms 1099?		Yes No
00	The second secon	4		
Par	Construction of soles See inst	tructions for line 1 and check the box if thi	is income was reported to you	
1	on Form W.2 and the "Statutory	employee" box on that form was checked		
2	Returns and allowances (see ins	structions)		2
3				3
4	Cost of goods sold (from line 42			4
5	Gross profit. Subtract line 4 fro	om line 3		5
6	Other income, including federal	and state gasoline or fuel tax credit or ref	und (see instructions)	6
7	Gross income. Add lines 5 and	16		
Par	tll Expenses	Enter expenses for bus	siness use of your home of	
8	Advertising	8 18	Office expense (see instruction	
9	Car and truck expenses (see	19	Pension and profit-sharing p	Telephone (a)
	instructions)	9 20	Rent or lease (see instruction	
10	Commissions and fees	10 a		
11	Contract labor (see instructions)	11 b	Repairs and maintenance	
12	Depletion	12 21 22	Supplies (not included in Pa	
13	Depreciation and section 179 expense deduction (not	22 23	Taxes and licenses	4.
	included in Part III) (see		Travel, meals, and entertain	
		13 24 a		244
14	Employee benefit programs (other than on line 19).	14 b		
15	Insurance (other than health)	15 15 15 15 15 15 15 15 15 15 15 15 15 1	entertainment (see instruction	ions) 24b
15	Interest:	25	Utilities	
a	Mortgage (paid to banks, etc.)	16a 26	Wages (less employment credits)	26
b			Other expenses (from line 4	48) 27a
17	Legal and professional services .		Reserved for future use .	
28	Total expenses before expens	ses for business use of home. Add lines 8	through 27a	▶ 28
29	Tentative profit or (loss). Subtra	ict line 28 from line 7		29
30	Expenses for business use of y	our home. Attach Form 8829. Do not rep	oort such expenses elsewhere	30
31	Net profit or (loss). Subtract li	ne 30 from line 29	de Cabadala CF III- 2	
	 If a profit, enter on both Form 	1040, line 12 (or Form 1040NR, line 13) and	on Schedule SE, line Z.	31
		1, see instructions) Estates and trusts, er	nter on Form 1041, line 3.	
	 If a loss, you must go to lin 			,
32	If you have a loss, check the bo	ox that describes your investment in this a	activity (see instructions).	32a All investment is at risk.
	 If you checked 32a, enter the on Schedule SE, line 2. (If yo Estates and trusts, enter on Fo 	32b Some investment is not at risk.		
	. If you shocked 32h you mi	ust attach Form 6198 Your loss may be	limited	* (5.575 70.00 13.00 00 0

Department of the Treasury

Profit or Loss From Business

(Sole Proprietorship)

For information on Schedule C and its instructions, go to www.irs.gov/schedulec.

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

OMB No. 1545-0074 Attachment Sequence No.

Internal Revenue Service (99) Social security number (SSN) Name of proprietor Michael Smallridge Enter code from instructions Principal business or profession, including product or service (see instructions) 221000 Residential Water Utility Employer ID number (EIN), (see instr.) Business name. If no separate business name, leave blank. Florida Utility Services 1 ► PO Box 1798 Business address (including suite or room no.) E 33840 City, town or post office, state, and ZIP code Eaton Park (2) X Accrual Other (specify) (3) (1) Cash Accounting method: F Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on losses . Yes No G If you started or acquired this business during 2012, check here H No Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) . Yes Yes No If "Yes," did you or will you file required Forms 1099? Part I Income Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you 1 on Form W-2 and the "Statutory employee" box on that form was checked 2 Returns and allowances (see instructions) 2 3 Subtract line 2 from line 1 3 4 Cost of goods sold (from line 42) 4 5 Gross profit. Subtract line 4 from line 3 5 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) 6 6 7 7 Gross income. Add lines 5 and 6 Enter expenses for business use of your home only on line 30. Expenses Part II 18 18 Office expense (see instructions) 8 8 19 Pension and profit-sharing plans 19 9 Car and truck expenses (see Rent or lease (see instructions): 20 9 20a a Vehicles, machinery, and equipment. 10 Commissions and fees . . . 10 20b b Other business property 11 Contract labor (see instructions) 11 21 21 Repairs and maintenance 12 Depletion . 12 Supplies (not included in Part III) 22 Depreciation and section 179 13 expense deduction (not 23 Taxes and licenses included in Part III) (see Travel, meals, and entertainment: instructions) 13 a Travel 24a Employee benefit programs 14 b Deductible meals and 14 (other than on line 19) entertainment (see instructions) 15 24b Insurance (other than health) . 15 25 16 Interest 26 Wages (less employment credits) 16a a Mortgage (paid to banks, etc.) 27a Other expenses (from line 48). 27a 16b b Other b Reserved for future use . . 27b 17 Legal and professional services . 17 28 28 Tentative profit or (loss). Subtract line 28 from line 7 29 29 30 Expenses for business use of your home. Attach Form 8829. Do not report such expenses elsewhere. 30 Net profit or (loss). Subtract line 30 from line 29. 31 If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions) Estates and trusts, enter on Form 1041, line 3. 31 If a loss, you must go to line 32. If you have a loss, check the box that describes your investment in this activity (see instructions). 32 All investment is at risk. If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) 32b Some investment is Estates and trusts, enter on Form 1041, line 3. not at risk. If you checked 32b, you must attach Form 6198. Your loss may be limited.

Schedule C (Form 1040) 2012

Method(s) used to Method(s) use	Schedule	C (Form 1040) 2012	Michael Smallri		COLUMN TO SERVICE	Page Z
value closing inventory: a	Part I	Cost of Goods	Sold (see instruction	ons)		
value closing inventory: a		25 St. 100/22 200				
If "Yes," attach explanation		value closing inventory:				h explanation)
Inventory at beginning of year. If different from last year's closing inventory, attach explanation 35 36 Purchases less cost of items withdrawn for personal use 36 37 Cost of labor. Do not include any amounts paid to yourself 38 Materials and supplies 39 Other costs 39 40 Add lines 35 through 39 41 Inventory at end of year 42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 42 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 2012, enter the number of miles you used your vehicle for: 45 Was your vehicle available for personal use during off-duty hours? 46 Do you (or your spouse) have another vehicle available for personal use? 47 a Do you have evidence to support your deduction? 48 Ves 49 Ves 40 Vides 40 Ves 41 Ves 42 Ves 41 Ves 42 Ves 43 Ves 44 Ves 45 Ves 46 Ves 46 Ves 47 Ves 47 Ves 48 Ves	34	Was there any change in	determining quantities, cos	osts, or valuations between opening and clo	osing inventory?	es No
Purchases less cost of items withdrawn for personal use 36 37 Cost of labor. Do not include any amounts paid to yourself 38 Materials and supplies 38 39 Other costs 39 40 Add lines 35 through 39 40 Inventory at end of year 41 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 42 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. 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 2012, enter the number of miles you used your vehicle for: 45 Was your vehicle available for personal use during off-duty hours? 46 Do you (or your spouse) have another vehicle available for personal use? 47 a Do you have evidence to support your deduction? 48 Yes 49 Yes 49 Yes		If "Yes." attach explanatio	n			es No
37 Cost of labor. Do not include any amounts paid to yourself 38 Materials and supplies 39 Other costs 39 40 Add lines 35 through 39 40 Inventory at end of year 41 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 42 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 2012, enter the number of miles you used your vehicle for: 45 Was your vehicle available for personal use during off-duty hours? 46 Do you (or your spouse) have another vehicle available for personal use? 47 a Do you have evidence to support your deduction? 48 If "Yes," is the evidence written? 49 Yes	35	Inventory at beginning of	year. If different from last y	year's closing inventory, attach explanation	35	
Materials and supplies 38 39 Other costs 39 40 Add lines 35 through 39 40 Inventory at end of year 41 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 42 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. 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 2012, 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? Yes 46 Do you (or your spouse) have another vehicle available for personal use? Yes 47 a Do you have evidence to support your deduction? Yes b If "Yes," is the evidence written? Yes	36	Purchases less cost of ite	ms withdrawn for persona	aluse	36	
39 Add lines 35 through 39 40 Add lines 35 through 39 41 Inventory at end of year 42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 42 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 2012, 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? Yes 46 Do you (or your spouse) have another vehicle available for personal use? Yes 47 a Do you have evidence to support your deduction? Yes 48 Figure 1 Figure 2 Figure 3 Figure 3 Figure 41 Figure 42 Figure 42 Figure 42 Figure 43 Figure 45 Figu						
Add lines 35 through 39 Inventory at end of year Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 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. When did you place your vehicle in service for business purposes? (month, day, year) Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for: Business b Commuting (see instructions) c Other Was your vehicle available for personal use during off-duty hours? Yes The provided in the first part of the first 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. The provided in the first part of the part only if you are claiming car or truck expenses on line 4 Lack part of the first part of the part only if you are claiming car or truck expenses on line 4 Lack part of the first part only if you are claiming car or truck expenses on line 4 Lack part of the first part only if you are claiming car or truck expenses on line 4 Lack part of the first part only if you are claiming car or truck expenses on line 4 Lack part of the first part only if you are claiming car or truck expenses on line 4 Lack part of the first part only if you are claiming car or truck expenses on line 4 Lack part of the first part only if you are claiming car or truck expenses on line 4 Lack part of the first part only if you are claiming car or truck expenses on line 4 Lack part of the first part only if you are claiming car or truck expenses on line 4 Lack part of the first part only if you are claiming car or truck expenses on line 4 Lack part only if you are claiming car or truck expenses on line 41 Lack part only if you are claiming car or truck expenses on l						EL STA
2 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4. 42						
2 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 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. When did you place your vehicle in service for business purposes? (month, day, year) Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for: a Business b Commuting (see instructions) c Other Was your vehicle available for personal use during off-duty hours? Yes Do you (or your spouse) have another vehicle available for personal use? Yes If "Yes," is the evidence to support your deduction? Yes	40					
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. When did you place your vehicle in service for business purposes? (month, day, year) Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for: a Business b Commuting (see instructions) c Other Was your vehicle available for personal use during off-duty hours? Yes Do you (or your spouse) have another vehicle available for personal use? Yes If "Yes," is the evidence to support your deduction? Yes	41					
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. When did you place your vehicle in service for business purposes? (month, day, year) Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for: a Business b Commuting (see instructions) c Other Was your vehicle available for personal use during off-duty hours? Yes Do you (or your spouse) have another vehicle available for personal use? Yes If "Yes," is the evidence to support your deduction? Yes		Cost of goods sold. S	ubtract line 41 from line 40	O. Enter the result here and on line 4		enses on
out if you must file Form 4562. When did you place your vehicle in service for business purposes? (month, day, year) Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for: a Business b Commuting (see instructions) c Other Was your vehicle available for personal use during off-duty hours? Yes Do you (or your spouse) have another vehicle available for personal use? Yes If "Yes," is the evidence written? Yes	Part	Information of	n Your Vehicle. Con	mpiete this part only if you are cla	he instructions for line	13 to find
When did you place your vehicle in service for business purposes? (month, day, year) Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for: a Business b Commuting (see instructions) c Other Was your vehicle available for personal use during off-duty hours? Yes Do you (or your spouse) have another vehicle available for personal use? Yes If "Yes," is the evidence written? Yes		line 9 and are	not required to file Fo	form 4562 for this business. See the	ne mstructions for mic	10 (0 111)
Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for: a Business b Commuting (see instructions) c Other Was your vehicle available for personal use during off-duty hours? Yes Do you (or your spouse) have another vehicle available for personal use? Yes If "Yes," is the evidence written? Yes	_	out if you mus	tille Form 4502.			
a Business b Commuting (see instructions) c Other 45 Was your vehicle available for personal use during off-duty hours? Yes 46 Do you (or your spouse) have another vehicle available for personal use? Yes 47 a Do you have evidence to support your deduction? Yes b If "Yes," is the evidence written? Yes	43	When did you place you	r vehicle in service for busing	siness purposes? (month, day, year)	•	
Was your vehicle available for personal use during off-duty hours? Yes Do you (or your spouse) have another vehicle available for personal use? Yes The proof of the evidence to support your deduction? The proof of the evidence written? Yes Yes	44					
46 Do you (or your spouse) have another vehicle available for personal use? 47 a Do you have evidence to support your deduction? b If "Yes," is the evidence written? Yes	а					
47 a Do you have evidence to support your deduction? b If "Yes," is the evidence written? Yes	45	Construction of the Action of the Construction				
b If "Yes," is the evidence written?						
b if fes, is the evidence whiteir						
Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.	b					Yes No
	Part	V Other Expen	ses. List below busine	ness expenses not included on line	es 8–26 or line 30.	
	H				58 (1)	
					KEKE EN	
CERTIFICATION OF THE PROPERTY						
Total other expenses. Enter here and on line 27a	48	Total other expenses	Enter here and on line 27	7a	48	

Profit or Loss From Business

(Sole Proprietorship)

► For information on Schedule C and its instructions, go to www.irs.gov/schedulec.

Sequence No.

Department of the Treasury Internal Revenue Service (99)

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

Name	of proprietor				Social security	number (33N)
Micha	ael Smallridge					NAME OF TAXABLE PARTY.
A	Principal business or profession	i, including produc	ct or service (see instruct	tions)	B Enter code	from instructions
Water	r Utility - Residential				•	221000
C	Business name. If no separate	business name, le	eave blank) Employer I	ID number (EIN), (see instr.)
Pineo	crest Utilities, LLC					
E	Business address (including su	ite or room no.)	► PO Box 1798			
	City, town or post office, state, a		Eaton Park		FL	33840
F	Accounting method: (1)	Cash	(2) X Accrual	(3) Other (specify) ▶		
G	Did you "materially participate" in t	he operation of this	business during 2012? If	'No," see instructions for limit on I	osses	X Yes No
н	If you started or acquired this b	usiness during 20	12, check here	E P R N. K K X OF R R R 90.		. •
1	Did you make any payments in					Yes No
7.	If "Yes," did you or will you file r					
J		equired Forms 10	Jaar		1 X X X X X	les livo
	tl Income	r or real	A - John John John Tells	to the control of the control of the control		K.B. C.
1	Gross receipts or sales. See ins					
	on Form W-2 and the "Statutory					
2	Returns and allowances (see in Subtract line 2 from line 1				100	
4	Cost of goods sold (from line 42				_	
5	Gross profit. Subtract line 4 fr				-	
6	Other income, including federal				-	
7	Gross income. Add lines 5 and				7	
Par			nter expenses for bus	iness use of your home o	nly on line	30.
8	Advertising	8	18	Office expense (see instructions		
9	Car and truck expenses (see		19	Pension and profit-sharing pl		
	instructions)	9	20	Rent or lease (see instruction	is):	
10	Commissions and fees	10	a	Vehicles, machinery, and equipmer	t. 20a	
11	Contract labor (see instructions)	11	b	Other business property .	20b	
12	Depletion	12	21	Repairs and maintenance	21	
13	Depreciation and section 179 expense deduction (not		22	Supplies (not included in Par	-	
	included in Part III) (see		23	Taxes and licenses	23	
	instructions)	13	24	Travel, meals, and entertainn		
14	Employee benefit programs		a	Travel	24a	
	(other than on line 19).	14	b b	Deductible meals and		
15	Insurance (other than health)	15	0.5	entertainment (see instruction	-	
16	Interest: Mortgage (paid to banks, etc.)	160	25	Utilities		
b	Other	16a	26	Wages (less employment credits) . Other expenses (from line 48		
17	Legal and professional services	17		Reserved for future use .	_	
28	Total expenses before expens				▶ 28	
29	Tentative profit or (loss). Subtra					
30	Expenses for business use of y				_	
31	Net profit or (loss). Subtract li		The second secon		,	
	. If a profit, enter on both Form	1040, line 12 (or F	orm 1040NR, line 13) and	on Schedule SE, line 2.		
	(If you checked the box on line	1, see instruction	s) Estates and trusts, ent	er on Form 1041, line 3.	31	
	If a loss, you must go to line)	
32	If you have a loss, check the bo	x that describes	your investment in this ac	ctivity (see instructions).)	
	 If you checked 32a, enter the 				32a	X All investment is at risk.
	on Schedule SE, line 2. (If you		on line 1, see the line 3	1 instructions.)	32b	Some investment is
	Estates and trusts, enter on Fo		100 Vauriaca marcha la	wited		not at risk.

Part	Cost of Goods Sold (see instructions)		
33	Method(s) used to value closing inventory: a Cost b Lower of cost or market c	Other (attach explan	nation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory If "Yes," attach explanation	Yes	☐ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	SEC. 3	
36	Purchases less cost of items withdrawn for personal use		
37	Cost of labor. Do not include any amounts paid to yourself	200	
38	Materials and supplies		
39	Other costs		
40	Add lines 35 through 39		
41	Inventory at end of year		
Part	IV Information on Your Vehicle. Complete this part only if you are claiming car or line 9 and are not required to file Form 4562 for this business. See the instruction out if you must file Form 4562.	truck expenses	on find
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 2012, enter the number of miles you used your vehicle during 2012, enter the number of miles you used your vehicle during 2012.	ehicle for:	
а	Business b Commuting (see instructions) c Ot	her	
45	Was your vehicle available for personal use during off-duty hours?	Yes	No
46	Do you (or your spouse) have another vehicle available for personal use?	Yes	☐ No
47 a	Do you have evidence to support your deduction?	Yes	☐ No
	If "Yes," is the evidence written?	Yes	No
Par			
48	Total other expenses. Enter here and on line 27a		

Profit or Loss From Business

(Sole Proprietorship)

► For information on Schedule C and its instructions, go to www.irs.gov/schedulec.

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99)

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

	2012				
ov/schedulec.	Attachment				
rm 1065.	Sequence No. 09				
Social security nun	nber (SSN)				

	f proprietor				RESIDE
Micha	el Smallridge	including product or service (see instruct	ions) E	Enter cod	le from instructions
Α		including product of service (see instruct	10(13)	•	531210
	Estate Sales Business name. If no separate b	uniones name leave blank	0) Employer	rID number (EIN), (see instr.)
C		usilless flame, leave plam.			
Centu		e or room no.) Main St			
E	Business address (including suit			FL	34450
	City, town or post office, state, at		(3) Other (specify)		
F	Accounting method: (1)			neene	X Yes No
G	Did you "materially participate" in th	ne operation of this business during 2012? If *	No. see instructions for limit on it	03303	
Н	If you started or acquired this bu	siness during 2012, check here	6 8 8 8 8 8 8 8 8 8 8 7 8 8 8 8	1 1 1 1	Hy. 010
1	Did you make any payments in 2	2012 that would require you to file Form(s) 1099? (see instructions)	X X X X X	Yes No
J	If "Yes," did you or will you file re	equired Forms 1099?		4 V V 4	Yes No
Par	Income				
1	Gross receipts or sales. See ins	tructions for line 1 and check the box if the	is income was reported to you		
	on Form W-2 and the "Statutory	employee" box on that form was checked	i	1	HE SHALL SHALL
2	Returns and allowances (see ins	structions)	i i de la	2	
3	Subtract line 2 from line 1			3	Side Control of the Land
4	Cost of goods sold (from line 42	9	9 6 1 1 2 1 E F F F F F F	5	THE PERSONS
5	Gross profit. Subtract line 4 fro	om line 3	A A A A A A A A A A A A A A A A A A A		THE PERSON NAMED IN
6		and state gasoline or fuel tax credit or ref	rund (see instructions)	7	Marie Control Control
7	Gross income. Add lines 5 and	16	laces use of your home o		30
Par	Expenses		office expense (see instructions		
8	Advertising	8 18	Pension and profit-sharing pl	/	
9	Car and truck expenses (see	9 20	Rent or lease (see instruction		THE REAL PROPERTY.
	instructions)	9 20 a		The same of	ELECTRICAL PROPERTY.
10	Commissions and fees	11 b		20b	
11	Contract labor (see instructions)	12 21	Repairs and maintenance	21	
12	Depletion	22	Supplies (not included in Par	CONTRACT CONTRACTOR	
13	expense deduction (not	23	Taxes and licenses	23	N. W. S. P. W. S. P.
	included in Part III) (see instructions)	13 24	Travel, meals, and entertains	ment:	THE REAL PROPERTY.
14	Employee benefit programs	a a	Travel	24a	
1.4	(other than on line 19).	14 b	Deductible meals and		Participation of the second
15	Insurance (other than health) .	15	entertainment (see instructio	ns) 24b	THE PERSON NAMED IN
16	Interest	25	Utilities , , , , , , , , , , , , , , , , , , ,	10000	THE REAL PROPERTY.
а	Mortgage (paid to banks, etc.)	16a 26	Wages (less employment credits)		THE REAL PROPERTY.
b	Other	16b 27a		Taken .	
17	Legal and professional services .		Reserved for future use .		THE CONTRACTOR OF THE PARTY OF
28		es for business use of home. Add lines 8		28	The Part of the Pa
29	Tentative profit or (loss). Subtra		and a selection of the	30	M. SERVICE BY
30		our home. Attach Form 8829. Do not rep	on such expenses elsewhere.	30	THE REAL PROPERTY.
31	Net profit or (loss). Subtract li	1040, line 12 (or Form 1040NR, line 13) and	on Schedule SF line 2		River to the same
		1, see instructions) Estates and trusts, en		31	
	If a loss, you must go to line		ner our contraction)	
	■ II a ioss, you must go to line	J OE.			
32	If you have a loss, check the bo	ox that describes your investment in this a	ictivity (see instructions).	1	
	 If you checked 32a, enter the 	e loss on both Form 1040, line 12, (or Fo	rm 1040NR, line 13) and	328	All investment is at risk.
	on Schedule SE, line 2. (If you	u checked the box on line 1, see the line 3	31 instructions.)	32t	Some investment is
	Estates and trusts, enter on Fo		1754674)	not at risk
	 If you checked 32b, you mu 	ust attach Form 6198. Your loss may be li	imited.		

Schedule C (Form 1040) 2012

Part	Cost of Goods Sold (see instructions)		
33	Method(s) used to value closing inventory: a Cost b Lower of cost or market c	Other (attach expla	anation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory if "Yes," attach explanation	Yes Yes	☐ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	WHITE	
36	Purchases less cost of items withdrawn for personal use	REE I	
37	Cost of labor. Do not include any amounts paid to yourself		
38	Materials and supplies		
39	Other costs		
40	Add lines 35 through 39	ALE SE	
41	Inventory at end of year		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4		2.83.6
Part	Information on Your Vehicle. Complete this part only if you are claiming car or line 9 and are not required to file Form 4562 for this business. See the instruction out if you must file Form 4562.	truck expenses is for line 13 to	find
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 2012, enter the number of miles you used your vehicle during 2012.	hicle for:	
а	Business b Commuting (see instructions) c Ott	ner	
45	Was your vehicle available for personal use during off-duty hours?	Yes	No
46	Do you (or your spouse) have another vehicle available for personal use?	Yes	No
47 a	Do you have evidence to support your deduction?	Yes	No
b	If "Yes," is the evidence written?	Yes	☐ No
Par	V Other Expenses. List below business expenses not included on lines 8–26 or lin	e 30.	
48	Total other expenses. Enter here and on line 27a		

Profit or Loss From Business

(Sole Proprietorship)

For information on Schedule C and its instructions, go to www.irs.gov/schedulec.

OMB No. 1545-0074 Attachment Sequence No.

Department of the Treasury

Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065. Internal Revenue Service (99) Social security number (SSN) Name of proprietor Michael Smallridge Enter code from instructions Principal business or profession, including product or service (see instructions) Water Utlity - Residential Employer ID number (EIN), (see instr.) Business name. If no separate business name, leave blank. C West Lakeland Wastewater ▶ 1902 Barton Park Rd 201 Business address (including suite or room no.) E 33823 City, town or post office, state, and ZIP code Auburndale (2) X Accrual Cash (3) Other (specify) Accounting method: F Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on losses X Yes No G X If you started or acquired this business during 2012, check here Yes No Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) . No If "Yes," did you or will you file required Forms 1099? Part I Income 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 2 Returns and allowances (see instructions) 2 3 Subtract line 2 from line 1 3 4 Cost of goods sold (from line 42) 5 Gross profit. Subtract line 4 from line 3 5 6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) 7 Gross income. Add lines 5 and 6 Enter expenses for business use of your home only on line 30. Expenses Part II 18 Office expense (see instructions) 8 Advertising 19 Pension and profit-sharing plans 19 9 Car and truck expenses (see Rent or lease (see instructions): 9 instructions) 20a a Vehicles, machinery, and equipment. 10 10 Commissions and fees 20b b Other business property Contract labor (see instructions) 11 11 21 Repairs and maintenance 12 12 Supplies (not included in Part III) Depreciation and section 179 13 expense deduction (not 23 Taxes and licenses included in Part III) (see 24 Travel, meals, and entertainment: instructions) 13 24a a Travel Employee benefit programs 14 b Deductible meals and (other than on line 19). . . 24b entertainment (see instructions) Insurance (other than health) . 15 15 25 Interest 26 26 Wages (less employment credits) . 16a a Mortgage (paid to banks, etc.) 27a 27a Other expenses (from line 48) 16b b Other b Reserved for future use . . 27b 17 Legal and professional services 17 Total expenses before expenses for business use of home. Add lines 8 through 27a 28 28 29 Tentative profit or (loss). Subtract line 28 from line 7 29 Expenses for business use of your home. Attach Form 8829. Do not report such expenses elsewhere 30 30 Net profit or (loss). Subtract line 30 from line 29. 31 If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions) Estates and trusts, enter on Form 1041, line 3. If a loss, you must go to line 32. If you have a loss, check the box that describes your investment in this activity (see instructions). 32 32a X All investment is at risk. If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) Some investment is Estates and trusts, enter on Form 1041, line 3. not at risk. If you checked 32b, you must attach Form 6198. Your loss may be limited.

Schedule C (Form 1040) 2012

Part	Ш	Cost of Goods Sold (see instructions)
33	V	Method(s) used to alue closing inventory: a Cost b Lower of cost or market c Other (attach explanation)
34	W	Vas there any change in determining quantities, costs, or valuations between opening and closing inventory? Yes No
35	Ir	nventory at beginning of year. If different from last year's closing inventory, attach explanation
36	P	Purchases less cost of items withdrawn for personal use
37	C	Cost of labor. Do not include any amounts paid to yourself
38	٨	Materials and supplies
39	(Other costs
40		Add lines 35 through 39
41	1	Inventory at end of year
Par		V 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 2012, enter the number of miles you used your vehicle for:
ē	3	Business b Commuting (see instructions) c Other
45		Was your vehicle available for personal use during off-duty hours?
46		Do you (or your spouse) have another vehicle available for personal use?
47	a	Do you have evidence to support your deduction?
_		If "Yes," is the evidence written?
Pa	rt	V Other Expenses. List below business expenses not included on lines 8–26 or line 30.
48		Total other expenses. Enter here and on line 27a

E 1040	0.5.	Individual Inco	me rax i	return	2013	OMB	No. 1545-0074	IRS U	T_	e or staple in this space.
		13, or other tax year beginning			, 2013, ending		, 20		See separate	
Your first name and in	itial		Last name						Your social secu	rity number
Michael	ala fication	me and faitial		lridge	2				Consumate anniet	and the supplier
If a joint return, spous		me and initial	Last name						opouse s social	security number
Nickie H Home address (numb		not)	Spir	tos				pt. no.	(Classical Co.	# COM > 1
New STEEL COURSE OF THE MISSISSIPPI		40.60					^	pt. no.		re the SSN(s) above line 6c are correct.
9539 Sou		A C	n arktrees also or	mnlete snanes	helow (see instruction	ne)				
A STATE OF THE STA		in Lit codo. Il you have a lovery			Participation of the Control of the Control	450				l Election Campaign , or your spouse if filing
Invernes Foreign country name			i	FL Foreign provin	nce/state/county	450	Foreign posta	I code	jointly, want \$3 to	go to this fund. Checking
Maria de la compania de la como d				A THUMBER			10 50 55 50 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Nomen .	refund.	You Spou
-n: 1	Single				4 Head o	of house	hold (with qualify	ing perso	n). (See instructions	
Filing	-	ed filing jointly (even if only	one had inco	me)	the qu		erson is a child		ur dependent, enter	
Status 3	0.00	filing separately. Enter spouse's		7.	▶	name ne				
Check only one box.		name here.			5 Quali	ifying w	vidow(er) with	depen	dent child	
	6a	X Yourself. If someon	e can claim yo	u as a dep						Boxes checked
Exemptions	b	X Spouse							,	on 6a and 6b No. of children
_	С	Dependents:			(2) Dependent's		(3) Dependent's		4) Chk If child unde age 17 qualifying	on 6c who:
(1) First na	ne Last na	ame	so	cial security number	r	elationship to yo	u i	for child tax credit (see instructions)	lived with you did not live with
	lexan	dra Smal	llridge			Da	ughter		x	you due to divorce or separation
If more than four										(see instructions) _
dependents, see instructions and										Dependents on 6c not entered above
check here										Add numbers
	d	Total number of exempt	ons claimed							on lines above
Income	7	Wages, salaries, tips, et	c. Attach Forn	n(s) W-2					7	
income	8a	Taxable interest. Attach	Schedule B	f required					8a	
Attack Form/s	b	Tax-exempt interest. D	o not include	on line 8a		8b			10	
Attach Form(s) W-2 here, Also	9a	Ordinary dividends. Atta	ch Schedule	B if required	ı				9a	
attach Forms	b	Qualified dividends · ·				9b				
W-2G and	10	Taxable refunds, credits	or offsets of	state and lo	cal income taxes	× .			10	
1099-R if tax was withheld.	11	Alimony received · · ·							- 11	
was withheid.	12	Business income or (los	s). Attach Sch	nedule C or	C-EZ · · · ·			٠	12	
If you did not	13	Capital gain or (loss). At	tach Schedule	D if require	ed. If not required,	check	here	>	13	
get a W-2,	14	Other gains or (losses).	Attach Form	4797					14	
see instructions.	15a	IRA distributions · · ·	· · 15a		t t	Taxa	ble amount		· · 15b	
	16a	Pensions and annuities	· · 16a		ESPLICATION, B	Taxa	ble amount		· · 16b	
	17	Rental real estate, royal							17	
	18	Farm income or (loss).	Attach Sched	ule F · ·					18	
	19	Unemployment compen							The second second second	
	20a	Social security benefits	· · 20a			Taxa	ble amount			
	21	Other income							21	
	22	Combine the amounts in the	e far right colun	nn for lines 7	through 21. This is	your tot	al income		▶ 22	
Adjusted	23	Educator expenses .				23				
Gross	24	Certain business expenses	of reservists, p	erforming arti	ists, and					
Income		fee-basis government offici	als. Attach Forn	2106 or 210	06-EZ • • • •	24				
income	25	Health savings account	deduction. Att	ach Form 8	889	25				
	26	Moving expenses. Attac	th Form 3903			26				
	27	Deductible part of self-e	mployment tax	. Attach Sc	hedule SE ·	27				
	28	Self-employed SEP, SIN	IPLE, and qua	lified plans		28				
	29	Self-employed health in:				29				
	30	Penalty on early withdra				30				
	31a	Alimony paid b Recipie	ent's SSN >			31a			2 3	
	32	IRA deduction · · · ·				32				
	33	Student loan interest de				33				
	34	Tuition and fees. Attach	Form 8917			34				
	35	Domestic production ac					OF COMPANY	TA H		
	36	Add lines 23 through 35			· · · · · · · · · · ·				36	
	37	Subtract line 36 from lin	e 22 This is v	our adjuste	ed gross income				▶ 37	

Amount from line 37 (adjusted gross income) Credits Standard Deduction for- People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. All others: Single or Married filing separately, \$5,100 Married filing jointly or Chelid and dependent care expenses. Attach Form 2441 Amount from line 37 (adjusted gross income) 38 Amount from line 37 (adjusted gross income) 39a Check { You were born before January 2, 1949, Blind. Blind. Checked \$39a 40 Bind. Potal boxes checked \$39a 41 Blind. Blind. Checked \$39a 42 Blind. Check der \$39a 44 Subtract line 40 from line 38 45 Subtract line 40 from line 38 46 Subtract line 40 from line 38 47 Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 48 Alternative minimum tax (see instructions). Attach Form 6251 45 Add lines 44 and 45 46 Add lines 44 and 45 Foreign tax credit. Attach Form 1116 if required 47 Blind. Total boxes Checked \$39a 40 41 42 Exemptions. If line 38 42 Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions 42 43 44 44 45 46 47 Foreign tax credit. Attach Form 1116 if required 47 48 Foreign tax credit. Attach Form 8863, line 19 49 Education credits from Form 8863, line 19 49 Retirement savings contributions credit. Attach Form 8880 50 Child tax credit. Attach Schedule 8812, if required 51	
Credits Standard Deduction for- People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. All others: Single or Married filing separately, \$6,100 Married filing spintly or other and separately. Standard Deduction if: Spouse was born before January 2, 1949, Blind. Total boxes Blind. Checked 39a Blind. Total boxes Ado Line kee in Struction you were a dual-status alien, check here 39b John Struction S. Hold Lock Here in Struction of your you were a dual-status alien, check here 39b John Struction S. Hold Lock Here in Struction of your you were a dual-status alien, check here 39b John Struction S. Blood Here in Struction of your your standard deduction (see left margin) 40 John Struction S. Hold Box Struction of your your standard deduction (see left margin) 40 John Struction S. Hold Box Struction of your your standard deduction (see left margin) 40 John Struction S. Hold Box Struction of your your standard deduction (see left margin) 40 John Struction S. Hold Box Struction of your your standard deduction (see left margin) 40 John Struction S. Hold Box Struction S. Alto Here In John Struction S. Alto Here In	
Standard Deduction for- People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. All others: Single or Married filing separately, \$6,100 Married filing solution if: Spouse was born before January 2, 1949, Blind. Checked 39a or 39a or 39b or who can be claimed 40 from line 38	
People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. All others: Single or Married filing separately, \$6,100 Married filing pointly or Married filing pointly filing filing pointly filing filing pointly filing filing filing pointly filing f	
People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. All others: Single or Married filing separately, \$6,100 Married filing sponding of the first of the file of	
check any box on line 39 or 39b or who can be claimed as a dependent, see instructions. All others: Single or Married filing separately, \$6,100 Married filing jointly or Agreement savings contributions or edit. Attach Form 8860, line 19 Subtract line 40 from line 43, 900 by the number on line 6d. Otherwise, see instructions 42 42 43 Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions 43 44 45 47 48 48 49 49 48 49 49 48 49 49	
39a or 39b or who can be claimed as a dependent, see instructions. ■ All others: Single or Married filing separately, \$6,100 Married filing spintly or Other with the service of the s	
who can be claimed as a dependent, see instructions). Check if any from: a Form(s) 8814 b Form 4972 c 44 44 Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4972 c 45 45 Alternative minimum tax (see instructions). Attach Form 6251	
dependent, see instructions. Check if any from: aform(s) 8814 bform 4972 c	
see instructions. • All others: Single or Married filing separately, \$6,100 Married filing jointly or • Child tox excells. Attach Form 8880 • Alternative minimum tax (see instructions). Attach Form 6251 • Alternative minimum tax (see instructions). Attach Form 6251 • Alternative minimum tax (see instructions). Attach Form 6251 • Alternative minimum tax (see instructions). Attach Form 6251 • Alternative minimum tax (see instructions). Attach Form 6251 • Alternative minimum tax (see instructions). Attach Form 6251 • Alternative minimum tax (see instructions). Attach Form 6251 • Alternative minimum tax (see instructions). Attach Form 6251 • Alternative minimum tax (see instructions). Attach Form 6251 • Alternative minimum tax (see instructions). Attach Form 6251 • Alternative minimum tax (see instructions). Attach Form 6251 • Alternative minimum tax (see instructions). Attach Form 6251 • Alternative minimum tax (see instructions). Attach Form 6251 • Alternative minimum tax (see instructions). Attach Form 6251 • Alternative minimum tax (see instructions). Attach Form 6251 • Alternative minimum tax (see instructions). Attach Form 6251 • Add lines 44 and 45 • Alternative minimum tax (see instructions). Attach Form 6251 • Add lines 44 and 45 • Alternative minimum tax (see instructions). Attach Form 6251 • Add lines 44 and 45 • Add lines 44	
All others: Single or Married filing separately, \$6,100 Married filing jointly or Child to a credit. Attach Form 8863, line 19	
Single or Married filing separately, \$6,100 Married filing jointly or Okild tox credit. Attach Form 1116 if required	
Married filing separately, \$6,100 Married filing separately, \$6,100 Married filing jointly or 500 Child tay good Attach Form 8860	
\$6,100 49 Education credits from Form 8863, line 19 · · · · · · · 49 Married filing jointly or F4 Child tax are fit. Attach School 18 8813 if required.	132451
Married filing jointly or Child to a credit. Attach School 18 Scho	
jointly or 54 Child tay gradit Attach Schodula 9910 if required	
Chialing 191 Official Control of	-
Oualifying widow(er), 52 Residential energy credits. Attach Form 5695	
\$12,200 53 Other credits from Form: a 2000 b 2001 5	
Head of household, 54 Add lines 47 through 53. These are your total credits	
\$8,950 55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- 55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	
56 Salf-amployment tay Attach Schodule SE	
Other 57 Unreported social security and Medicare tay from Form: a 4137 h 8919 57	
Taxes 58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	
59 a Household employment taxes from Schedule H	
b First-time homebuyer credit repayment. Attach Form 5405 if required 59b	
60 Taxes from: a Form 8959 b Form 8960 c Instructions, enter code(s)	
61 Add lines 55 through 60. This is your total tax	
Payments 62 Federal income tax withheld from Forms W-2 and 1099 · · · · 62 63 2013 estimated tax payments and amount applied from 2012 return · · · 63	
If you have a 64a Earned income credit (EIC)	
qualifying	
child, attach Schedule EIC. 65 Additional child tax credit. Attach Schedule 8812 65	
45 Additional child tax credit. Attach Schedule 8612	31277
66 American opportunity credit from Form 8863, line 8 66 67 Reserved	GI DECE
	(AS)
72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments	
74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here . 74a	
Direct deposit? b Routing number see d Account number	
instructions d Account number	
Do you want to allow another person to discuse this return with the IBS (see instructions)?	w. No
Third Party	
Designee's Phone Personal identification no. ▶ 352-344-8300 number (PIN) ▶ 8	3 1 0 3
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 belthere 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 Daytime pl	one number
Joint return? See	302-7406
	tection PIN (see inst.)
Keep a copy for Spouse's signature. If a joint return, both must sign. Date Spouse's occupation Identity Pro	and the same of th
voir rootide Spouse's occupation	
your records. 12271 03-27-2014 Legal	
your records. 12271 Preparer's signature 03-27-2014 Legal Date Check III PTIN 10-31-2014 cell employed IP 00	394720
Paid Print/Type preparer's name Pobert J Eldrodge FA Print/Type preparer's name Pobert J Eldrodge FA Print/Type preparer's name Pobert J Eldrodge FA	394720
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your records. 12271 Preparer's signature Paid Preparer Print/Type preparer's name Robert J Eldredge EA Firm's name RJ Eldredge Co Firm's EIN 20	394720
Print/Type preparer's name Robert J Eldredge EA	-0560803

Department of the Treasury

Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

► For information on Schedule C and its instructions, go to www.irs.gov/schedulec. Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065. OMB No. 1545-0074

2013

Attachment Sequence No. 09

Social security number (SSN) Name of proprietor Michael Smallridge B Enter code from instructions Principal business or profession, including product or service (see instructions) 531390 D Employer ID number (EIN), (see instr.) Business name. If no separate business name, leave blank. ▶9539 Southgate Dr E Business address (including suite or room no.) 34450 Inverness FL City, town or post office, state, and ZIP code (1) X Cash (3) Other (specify) F Accounting method: (2) Accrual Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on losses G If you started or acquired this business during 2013, check here H Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) Yes No 1 Yes No If "Yes," did you or will you file required Forms 1099? Part I Income Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on 1 Form W-2 and the "Statutory employee" box on that form was checked 2 Returns and allowances 2 Subtract line 2 from line 1 . . 4 Cost of goods sold (from line 42) 5 . Gross profit. Subtract line 4 from line 3 5 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) 6 7 Gross income. Add lines 5 and 6 Enter expenses for business use of your home only on line 30. Part II Expenses 18 8 18 Office expense (see instructions) Advertising Pension and profit-sharing plans 19 9 Car and truck expenses (see 20 Rent or lease (see instructions): Q instructions) 20a 10 a Vehicles, machinery, and equipment Commissions and fees · · · · 10 20b b Other business property 11 11 Contract labor (see instructions) 21 21 Repairs and maintenance · · · · 22 22 Supplies (not included in Part III) 13 Depreciation and section 179 expense deduction (not 23 Taxes and licenses 23 included in Part III) (see 24 Travel, meals, and entertainment: 13 instructions) 24a 14 Employee benefit programs (other than on line 19) 14 b Deductible meals and entertainment (see instructions) 24b Insurance (other than health) 15 25 16 Interest: 26 26 Wages (less employment credits) a Mortgage (paid to banks, etc.) . 27 a Other expenses (from line 48) 27a 16b b Other b Reserved for future use 27b 17 Legal and professional services Total expenses before expenses for business use of home. Add lines 8 through 27a ▶ 28 29 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: . Use the Simplified and (b) the part of your home used for business: 30 Method Worksheet in the instructions to figure the amount to enter on line 30 Net profit or (loss). Subtract line 30 from line 29. If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. 31 If a loss, you must go to line 32. 32 If you have a loss, check the box that describes your investment in this activity (see instructions). If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and 32a All investment is at risk. 32b Some investment is not on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and at risk trusts, enter on Form 1041, line 3. If you checked 32b, you must attach Form 6198. Your loss may be limited.

Profit or Loss From Business

(Sole Proprietorship)

► For information on Schedule C and its instructions, go to www.irs.gov/schedulec.

OMB No. 1545-0074

2013

Department of the Treasury Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065. Internal Revenue Service (99) Attachment Sequence No. 09 Name of proprietor Social security number (SSN) Michael Smallridge Principal business or profession, including product or service (see instructions) B Enter code from Instructions Water Utility Res 221000 Business name. If no separate business name, leave blank. D Employer ID number (EIN), (see instr.) Pinecrest Utilities LLC Business address (including suite or room no.) ▶ PO Box 1798 City, town or post office, state, and ZIP code Eaton Park FL F (1) Cash Accounting method: (2) X Accrual (3) Other (specify) Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on losses X H If you started or acquired this business during 2013, check here Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) X Yes No If "Yes," did you or will you file required Forms 1099? No Part I Income 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 Returns and allowances 2 Subtract line 2 from line 1 . . 3 Cost of goods sold (from line 42) 4 Gross profit. Subtract line 4 from line 3 5 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) 6 Gross income. Add lines 5 and 6 7 Part II Expenses Enter expenses for business use of your home only on line 30. Advertising 18 Office expense (see instructions) 18 Car and truck expenses (see Pension and profit-sharing plans 19 20 Rent or lease (see instructions): 10 Commissions and fees 10 a Vehicles, machinery, and equipment 20a 11 Contract labor (see instructions) 11 b Other business property 20b Depletion · · · · · · · · · · · 12 21 Repairs and maintenance · · · · 21 Depreciation and section 179 22 Supplies (not included in Part III) 22 expense deduction (not Taxes and licenses 23 included in Part III) (see instructions) 13 24 Travel, meals, and entertainment: 14 Employee benefit programs 24a (other than on line 19) b Deductible meals and 15 Insurance (other than health) 15 entertainment (see instructions) 24b 16 Interest: 25 a Mortgage (paid to banks, etc.) . 26 Wages (less employment credits) 26 16b 27 a Other expenses (from line 48) 27a Legal and professional services 17 b Reserved for future use 27b Total expenses before expenses for business use of home. Add lines 8 through 27a · · · · · · . . ▶ 28 29 Tentative profit or (loss). Subtract line 28 from line 7 29 30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: and (b) the part of your home used for business: . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 30 Net profit or (loss). Subtract line 30 from line 29. If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. 31 If a loss, you must go to line 32. 32 If you have a loss, check the box that describes your investment in this activity (see instructions). If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and 32a All investment is at risk. on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and 32b Some investment is not trusts, enter on Form 1041, line 3. at risk

If you checked 32b, you must attach Form 6198. Your loss may be limited.

	eC(Form 1040) 2013 Water Utility Res 221000		Page 2
Name(s) hael Smallridge	SSN	
Part		AN OWNER WASHINGTON	
33	Method(s) used to		
33		ch explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory If "Yes," attach explanation	/? · · · · · · · · · Yes	X No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
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	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	
Part	Information on Your Vehicle. Complete this part only if you are claiming car or truck ex	penses on line 9	
	and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if		
	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 2013, enter the number of miles you used your vehicle during 2013, enter the number of miles you were the number of miles you were the number of miles your your vehicle during 2013, enter the number of miles you were your your your your your your your your	ehicle for:	
а	Business b Commuting (see instructions) c (Other	
45	Was your vehicle available for personal use during off-duty hours?	· · · · · · · · · · Yes	No
46	Do you (or your spouse) have another vehicle available for personal use?	· · · · · · · · · Yes	No
47 a	Do you have evidence to support your deduction?	· · · · · Yes	No
Part	If "Yes," is the evidence written? Other Expenses. List below business expenses not included on lines 8-26 or line 30.	Yes	No
	and the state of t		
200			
100			
117			
-			
200			
		THE TOWNS !	
		Will Fire Interes	
And			
40	Total other expenses. Fater have and as No. 27	40	
48	Total other expenses. Enter here and on line 27a	48	

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074 2013

For information on Schedule C and its instructions, go to www.irs.gov/schedulec. Department of the Treasury Attachment Sequence No. 09 Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065. Internal Revenue Service (99) Name of proprietor Social security number (SSN) Michael Smallridge Principal business or profession, including product or service (see instructions) B Enter code from instructions Res Water Utility 221000 Business name. If no separate business name, leave blank. D Employer ID number (EIN), (see instr.) Florida Utility Services 1 Business address (including suite or room no.) ▶PO Box 1798 Eaton Park FL City, town or post office, state, and ZIP code (1) Cash (2) X Accrual (3) Other (specify) Accounting method: G Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on losses Yes н If you started or acquired this business during 2013, check here Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) Yes No If "Yes," did you or will you file required Forms 1099? Yes No Part I Income 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 2 Returns and allowances 2 3 SELE A RESERVA A REPORT A RESERVA A RESERVA A RESERVA A RESERVA Cost of goods sold (from line 42) 4 Gross profit. Subtract line 4 from line 3 5 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) 6 7 Part II Expenses Enter expenses for business use of your home only on line 30. Advertising 18 Office expense (see instructions) 18 Car and truck expenses (see 19 Pension and profit-sharing plans 19 instructions) 20 Rent or lease (see instructions): 10 10 Commissions and fees · · · · 20a a Vehicles, machinery, and equipment Contract labor (see instructions) b Other business property 20b Depletion 12 21 Repairs and maintenance · · · · 21 Depreciation and section 179 Supplies (not included in Part III) 22 expense deduction (not Taxes and licenses 23 included in Part III) (see 13 24 Travel, meals, and entertainment: instructions) 14 Employee benefit programs 24a (other than on line 19) 14 b Deductible meals and Insurance (other than health) 15 entertainment (see instructions) 24b 25 a Mortgage (paid to banks, etc.) . 26 Wages (less employment credits) 26 b Other 27 a Other expenses (from line 48) 27a Legal and professional services b Reserved for future use 27b Total expenses before expenses for business use of home. Add lines 8 through 27a 28 Tentative profit or (loss). Subtract line 28 from line 7 ********* 29 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: and (b) the part of your home used for business: . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 30 Net profit or (loss). Subtract line 30 from line 29. If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. 31 If a loss, you must go to line 32. 32 If you have a loss, check the box that describes your investment in this activity (see instructions). If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and 32a All investment is at risk. on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and 32b Some investment is not trusts, enter on Form 1041, line 3. at risk.

If you checked 32b, you must attach Form 6198. Your loss may be limited.

Page 2

Profit or Loss From Business

OMB No. 1545-0074

2013

(Sole Proprietorship)

For information on Schedule C and its instructions, go to www.irs.gov/schedulec

	nal Revenue Service (99)	► Attac	h to Form 10	40, 1040NR, or 104	1: part	nerships generally	must file Form	n 1065		Attachment Sequence No	09
-	ne of proprietor					, , , , , , , , , , , , , , , , , , ,			ecurity numb). 00
	chael Smal	lridge							o carry mann	er (oort)	
A			including prod	duct or service (see	instruct	ions)		R Ente	er code from	Instructions	
Wa	ter Utlity				mondo	ionoj		>	ii code ii ciii	mapactions	
С	Business name. If		usiness name	. leave blank.				D Emp	lover ID num	ber (EIN), (se	a inetr)
We	st Lakelan			, rout o planta				D Linp	loyer to main	cer (Liny, (Scr	e msu.j
E	Business address			▶1902 Ba	rtor	n Park Rd	201				
	City, town or post of	The second second		Auburnda			201				
F	Accounting method:			X Accrual	(3)		>				
G	Did you "materially p	participate" in t		of this business duri				n losse	is .	X Yes	No
Н	If you started or acq									A les	NO
I	Did you make any p		The state of the s	SOUTH TO SECURE AND ADDRESS OF THE SECURE ASSESSMENT OF THE SECURE ASSE					-	X Yes	No
J	If "Yes," did you or w						1000			X Yes	No
Pa	art I Income	,								A les	NO
1	Gross receipts or sa	ales. See instru	ctions for line	1 and check the bo	x if this	income was reporte	ed to you on				
	Form W-2 and the "						-	1	BULL		
2	Returns and allowar							. 2	William !		
3	Subtract line 2 from	line 1						3			
4	Cost of goods sold (from line 42)						4			
5	Gross profit. Subtr		line 3					5			
6	Other income, include							6			
7	Gross income. Add							7	130		
_	rt II Expens		((2) 2 (5 . 5 . 5			siness use of your		17			
8	Advertising · · ·		8	Litter expenses	18	Office expense (se		18			
9	Car and truck expen				19	Pension and profit		19			1961
			9		20			19			- 13
10	Commissions and fe		10		1,525,0	Rent or lease (see		200	G to		
11	Contract labor (see	Andrew Commencer Control of the	11		a		Control Control	20a			
12	Depletion · · · ·		12		21	out Dudition pro			33 8		
13	Depreciation and se		12		22	Repairs and maint					
	expense deduction (The state of	Supplies (not inclu		22			
	included in Part III) (see	13		23	Taxes and licenses	A THE PARTY OF THE	23	E K		
14	instructions) Employee benefit pr	narame	13		24	Travel, meals, and			E F		
14	(other than on line 1	-	14		a	Travel		24a	ESTA		
15	Insurance (other tha		15		D	Deductible meals a			STA S		
16	Interest:	innealin) •	15		05	entertainment (see		24b	4.51.0		
		anka ata \	40-		25	Utilities · · · · ·		25	S. C. S.		
	Mortgage (paid to ba		16a		26	Wages (less emplo		26			
_	Other Legal and profession	-	16b		the second second	Other expenses (fr		27a			
17 28			17	and the second state		Reserved for futu		27b	220		
29	Total expenses before Tentative profit or (lo						_	28			
30								29	2015		
30	Expenses for busine				ses eise	ewnere. Attach Forr	n 8829				
	unless using the sim										
	Simplified method				i) your h						
	and (b) the part of yo						the Simplified	900	F4 17		
04	Method Worksheet in				n line 30	0		30			
31	Net profit or (loss).					27.00 (200 (200)			5 6		
	If a profit, enter o							202			
	(If you checked the I			ns). Estates and trus	sts, ente	er on Form 1041, li	ne 3.	31			
00	If a loss, you mus										
32	If you have a loss, ch							_			
				orm 1040, line 12, (10000	X All inve	estment is a	at risk.
	on Schedule SE, lin			on line 1, see the l	ine 31 i	nstructions). Estate	s and	32b	Some i	investment	is not
	trusts, enter on Forn								at risk.		
	If you checked 32	b, you must a	ttach Form 6	198. Your loss may	be limit	led.					

	de O (Form 1040) 2013 Water Ottity Resid		Page 2
Name(s) chael Smallridge	SSN	
Part			
33	Method(s) used to	ner (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing in the street of	nventory?	X No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	PERM
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	39	
40	Add lines 35 through 39 · · · · · · · · · · · · · · · · · ·	40	
41	Inventory at end of year	41	
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	
Part			
	and are not required to file Form 4562 for this business. See the instructions for line 13 to file Form 4562.	ind out if you must	
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 2013, enter the number of miles you used	d your vehicle for:	
а	Business b Commuting (see instructions)	c Other	
45	Was your vehicle available for personal use during off-duty hours?		No
46	Do you (or your spouse) have another vehicle available for personal use?	_	No
47 a	Do you have evidence to support your deduction?	· · · · · · · · · · Yes	No
b	If "Yes," is the evidence written?	Yes	No
Part	V Other Expenses. List below business expenses not included on lines 8-26 or line 30.		
		STATE OF THE PARTY.	
100			
		A TOWN TO THE	
R			
48	Total other expenses. Enter here and on line 27a	48	
EEA	The superiors will not and on the Era	Schedule C (For	m 1040) 2013

Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

► Attach to Form 1040, 1040NR, or Form 1041.

▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

OMB No. 1545-0074

Attachment Sequence No. 13

Name(s) shown on return
Michael Smallridge & Nickie Spirtos

Your social security number

Pai		om Rental Real Estate and Royalties Not				
	Schedule C or C-EZ	(see instructions). If you are an individual, re	eport farn	n rental income or los	ss from Form 4835 on	page 2, line 40.
A	Did you make any payments in	2013 that would require you to file Form(s) 1	099? (see	e instructions)		Yes No
BI	f "Yes," did you or will you file	required Forms 1099?				Yes No
12	Physical address of each	h property (street, city, state, ZIP code)				
A	8724 Moonrise Lar	ne Floral City FL 34436				
В	3373 S Royal Oaks	s Inverness FL 34452				
C	4359 E Nugget Pas	ss Dunnellon FL 34434				
11	Type of Property	2 For each rental real estate property listed		Fair Rental	Personal Use	0.11/
	(from list below)	above, report the number of fair rental and personal use days. Check the QJV box		Days	Days	σJΛ
A		only if you meet the requirements to file as	A	365	0	
В		a qualified joint venture. See instructions.	В	365	0	
C			С	365	0	
1000	of Property:					
	ngle Family Residence	3 Vacation/Short-Term Rental 5 Li	and	7 Self-Reni	tal	
	ulti-Family Residence		loyalties	8 Other (de	escribe)	
Inc	come:	Properties:		Α	В	С
			3			The state of the s
			4			
Exp	enses:					
5	Advertising		5			
	Auto and travel (see instruction		6			The state of
7	Cleaning and maintenance		7			
8	Commissions		8			
9	Insurance · · · · · · · · ·		9			
	Legal and other professional f	ees · · · · · · · · · · 1	10			
	The state of the s	per part of the second of the per per per per per per per per per pe	11			
12	Mortgage interest paid to bank	ks, etc. (see instructions)	12			
13	Other interest · · · · · ·	· · · · · · · · · · · · · · · · · · ·	13			
14	Repairs		14			78 THE R. P.
	Supplies	THE RESIDENCE OF THE PROPERTY	15			
	Taxes · · · · · · · · · · · · ·		16			
	Utilities		7			
	Carlo and a second	_	18			
	Other (list)		19			4 14 14 14
	Total expenses. Add lines 5 th		20			
	Subtract line 20 from line 3 (re					
	result is a (loss), see instruction					
			21			200
	Deductible rental real estate lo					
	on Form 8582 (see instruction	The second of th	22	THE RESIDENCE		
		on line 3 for all rental properties	****	23a	STATE OF THE PARTY.	
		on line 4 for all royalty properties		23b		
	Total of all amounts reported of			23c		
	Total of all amounts reported of			23d		
	Total of all amounts reported o			23e		
		s shown on line 21. Do not include any loss			24	
		om line 21 and rental real estate losses from			e · · · · 25	
		royalty income or (loss). Combine lines 24				
		n page 2 do not apply to you, also enter this a				
	7, or Form 1040NR, line 18. (Otherwise, include this amount in the total on	line 41 on	page 2 · · · ·	26	

Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040NR, or Form 1041.

Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

OMB No. 1545-0074

2013

Attachment Sequence No. 13

Name(s) shown on return Your social security number Michael Smallridge & Nickie Spirtos Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40. A Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) B If "Yes," did you or will you file required Forms 1099? □ No Yes Physical address of each property (street, city, state, ZIP code) A 15827 Cedar Elm Terr Land O Lakes FL 34638 В C 1b Type of Property 2 For each rental real estate property listed Fair Rental Personal Use above, report the number of fair rental and QJV (from list below) Days Days personal use days. Check the QJV box A 1 A 365 only if you meet the requirements to file as 0 a qualified joint venture. See instructions. B В C C Type of Property: 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe) Income: Properties: C Rents received 3 Royalties received 4 Expenses: 5 5 6 Auto and travel (see instructions) 6 7 Cleaning and maintenance 7 8 9 10 10 11 11 Mortgage interest paid to banks, etc. (see instructions) 12 12 13 13 14 14 15 15 16 16 17 17 18 19 Other (list) 19 20 Total expenses. Add lines 5 through 19 20 Subtract line 20 from line 3 (rents) and/or 4(royalties). If result is a (loss), see instructions to find out if you must file Form 6198 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) 23a Total of all amounts reported on line 3 for all rental properties b Total of all amounts reported on line 4 for all royalty properties 23b c Total of all amounts reported on line 12 for all properties d Total of all amounts reported on line 18 for all properties e Total of all amounts reported on line 20 for all properties 24 Income. Add positive amounts shown on line 21. Do not include any losses 24

25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here

26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here.
If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line

25

SCHEDULE EIC (Form 1040A or 1040)

Earned Income Credit

Qualifying Child Information

OMB No. 1545-0074

2013

Department of the Treasury Internal Revenue Service Name(s) shown on return

Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

(99) Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleeic.

Attachment Sequence No.

Michael Smallridge & Nickie Spirtos

Your social security number

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.

CAUTION!

It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information		С	hild 1	C	child 2	Child 3		
1	Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name Alexar Smallr		First name	Last name	First name	Last name	
2	Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2013. If your child was born and died in 2013 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.							
3	Child's year of birth	if born after 199- younger than yo	2 0 1 0 4 and the child was u (or your spouse, if p lines 4a and 4b;	younger than yo	14 and the child was bu (or your spouse, if ip lines 4 a and 4b;	younger than yo	14 and the child was 50 (or your spouse, if ip lines 4a and 4b;	
4a	Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)?	Yes. Go to line 5.	No. Go to line 4b.	Yes. Go to	No. Go to line 4b.	Yes. Go to	No. Go to line 4b.	
Ł	Was the child permanently and totally disabled during any part of 2013?	Yes. Go to line 5.	No. The child is not a qualifying child.	Yes. Go to line 5.	No. The child is not a qualifying child.	Yes. Go to	No. The child is not a qualifying child.	
5	Child's relationship to you	<u> </u>		-				
	(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	DAUGHT	'ER					
6	Number of months child lived with you in the United States during 2013							
	• If the child lived with you for more than half of 2013 but less than 7 months, enter "7."							
	• If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12."	Do not enter	months r more than 12	Do not ente	months or more than 12	Do not ente	months er more than 12	

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.

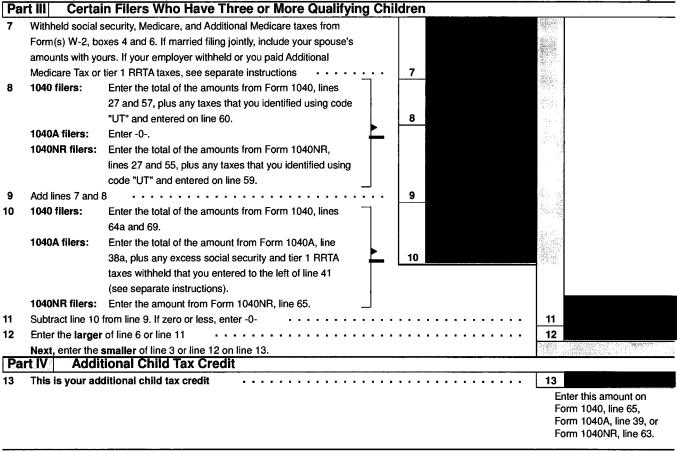
OMB No. 1545-0074

2013

Attachment 47 Sequence No.

Your social security number Name(s) shown on return Michael Smallridge & Nickie Spirtos 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 does not qualify for the credit, you cannot include that dependent in the calculation of this credit. CAUTION 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 qualified 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. 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 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		······ <u>•</u> 🗆
Pa	rt II Addition	nal Child Tax Credit Filers	
1	1040 filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).	
	1040A filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).	
	1040NR filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).	1
	If you used Pub.	972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.	4. 10 克里
2	Enter the amoun	t from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48	2
3	Subtract line 2 fr	om line 1. If zero, stop; you cannot take this credit	3
4 a	Earned income (see separate instructions) 4a	- TELEVISION
b		bat pay (see separate	
5	Is the amount on	line 4a more than \$3,000?	
	No. Leave	line 5 blank and enter -0- on line 6.	
	X Yes. Subtra	act \$3,000 from the amount on line 4a. Enter the result	
6	Multiply the amo	unt on line 5 by 15% (.15) and enter the result	6
	Next. Do you ha	ve three or more qualifying children?	
	The state of the s	6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of or line 6 on line 13.	
		6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. wise, go to line 7.	



Credit for Qualified Retirement Savings Contributions

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

Information about Form 8880 and its instructions is at www.irs.gov/form8880.

OMB No. 1545-0074

2013

54 Sequence No

Department of the Treasury Internal Revenue Service Name(s) shown on return

Michael Smallridge & Nickie Spirtos

You cannot take this credit if either of the following applies.

Your social security number

The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$29,500 (\$44,250 if head of CAUTION! household; \$59,000 if married filing jointly).

• The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1996, (b) is claimed as a dependent on someone else's 2013 tax return, or (c) was a student (see instructions).

				1 L	(a) You	(b) Your spou
raditional and f	Roth IRA contribu	itions for 2013. Do not i	nclude rollover			
contributions .				1		
Elective deferral	s to a 401(k) or ot	ther qualified employer p	lan, voluntary			
		c)(18)(D) plan contribution	=			
				2		
				3		
		er 2010 and before the				
, ,		3 tax return (see instruct	•			
	•	spouses' amounts in be				
				4		
				5		4
			• • • • • • • • • • •	6		
Add the amount	s on line 6. If zero	o, stop; you cannot take	this credit	• • • • •	• • • • • • • • • •	7
Enter the amoun	nt from Form 1040), line 38*; Form 1040A,	line 22; or	, -		
Form 1040NR, li	ne 37 • • • • •			8		
Enter the applica	able decimal amo	unt shown below:				
						J. 30 Miles
If line 8	B is -	"	And your filing status is			
			And your filing status is	-		AMERICA CONTRACTOR
		Married	Head of		e, Married filing	
Over -	But not	•		Single	e, Married filing eparately, or	
_		Married	Head of household	Single		
_	But not over -	Married filing jointly Enter on	Head of household	Single	parately, or lying widow(er)	
Over -	But not	Married filing jointly	Head of household	Single	parately, or	
Over -	But not over - \$17,750	Married filing jointly Enter on .5 .5 .5	Head of household line 95 .5 .5 .5	Single	parately, or ying widow(er)	9
Over - \$17,750 \$19,250 \$26,625	But not over - \$17,750 \$19,250 \$26,625 \$28,875	Married filing jointly Enter on .5 .5 .5	Head of household I line 9 - .5 .5 .5 .5	Single	parately, or lying widow(er) .5 .2	9
Over - \$17,750 \$19,250 \$26,625 \$28,875	But not over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500	Married filing jointly Enter on .5 .5 .5 .5	Head of household I line 9 - .5 .5 .5 .5 .2 .1	Single	parately, or ying widow(er) .5 .2 .1 .1	9
Over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500	But not over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500	Married filing jointly Enter on .5 .5 .5 .5	Head of household I line 9 - .5 .5 .5 .5	Single	parately, or ying widow(er) .5 .2 .1 .1 .1	9
Over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500	But not over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$38,500	Married filing jointly Enter on .5 .5 .5 .5 .5 .5	Head of household I line 9 - .5 .5 .5 .5 .1 .1 .1	Single	.parately, or ying widow(er) .5 .2 .1 .1 .1 .0	9
Over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$38,500	But not over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$38,500 \$44,250	Married filing jointly Enter on .5 .5 .5 .5 .5 .5 .5 .5 .1	Head of household a line 9	Single	.5 .2 .1 .1 .0 .0	9
Over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$38,500 \$44,250	But not over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$38,500	Married filing jointly Enter on .5 .5 .5 .5 .5 .5 .5 .1 .1	Head of household In line 9 - .5 .5 .5 .2 .1 .1 .1 .1 .1	Single	parately, or ying widow(er) .5 .2 .1 .1 .1 .0 .0 .0	9
Over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$38,500	But not over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$35,500 \$44,250 \$59,000	Married filing jointly Enter on .5 .5 .5 .5 .5 .5 .5 .5 .1	Head of household a line 9	Single	.5 .2 .1 .1 .0 .0	9
0ver - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$38,500 \$44,250 \$59,000	But not over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$35,500 \$44,250 \$59,000	Married filing jointly Enter on .5 .5 .5 .5 .5 .5 .1 .1 .0 If line 9 is zero, stop; yo	Head of household 1 line 9 - .5 .5 .5 .5 .1 .1 .1 .1 .0 .0 .0	Single se Qualif	parately, or ying widow(er) .5 .2 .1 .1 .0 .0 .0 .0 .0	9
0ver - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$38,500 \$44,250 \$59,000	But not over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$35,500 \$44,250 \$59,000	Married filing jointly Enter on .5 .5 .5 .5 .5 .5 .1 .1 .0 If line 9 is zero, stop; yo	Head of household I line 9 - .5 .5 .5 .5 .1 .1 .1 .1 .1 .0 .0	Single se Qualif	parately, or ying widow(er) .5 .2 .1 .1 .0 .0 .0 .0 .0	9
Over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$38,500 \$44,250 \$59,000 Multiply line 7 by	But not over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$38,500 \$44,250 \$59,000 Note:	Married filing jointly Enter on .5 .5 .5 .5 .5 .5 .1 .1 .0 If line 9 is zero, stop; you	Head of household 1 line 9 - .5 .5 .5 .5 .1 .1 .1 .1 .0 .0 .0	Single se Qualif	parately, or ying widow(er) .5 .2 .1 .1 .0 .0 .0 .0 .0	
Over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$38,500 \$44,250 \$59,000 Multiply line 7 by Limitation based	But not over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$38,500 \$44,250 \$59,000 Note: line 9	Married filing jointly Enter on .5 .5 .5 .5 .5 .5 .1 .1 .0 If line 9 is zero, stop; your one of the amount from the	Head of household In tine 9 - .5 .5 .5 .2 .1 .1 .1 .1 .0 .0 .0 Du cannot take this credit.	Single se Qualif	parately, or ying widow(er) .5 .2 .1 .1 .0 .0 .0 .0 .0	
\$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$38,500 \$44,250 \$59,000 Multiply line 7 by Limitation based instructions	8ut not over - \$17,750 \$19,250 \$26,625 \$28,875 \$29,500 \$35,500 \$38,500 \$44,250 \$59,000 Note: line 9	Married filing jointly Enter on .5 .5 .5 .5 .5 .5 .1 .1 .0 If line 9 is zero, stop; you are the amount from the	Head of household In line 9 - .5 .5 .5 .2 .1 .1 .1 .1 .0 .0 .0 Du cannot take this credit	Single se Qualif	.parately, or ying widow(er) .5 .2 .1 .1 .1 .0 .0 .0 .0 .0	10

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

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

Form 8880 (2013)

Paid Preparer's Earned Income Credit Checklist

► To be completed by preparer and filed with Form 1040, 1040A, or 1040EZ.

► Information about Form 8867 and its separate instructions is at www.irs.gov/form8867

OMB No. 1545-1629 **2013**

Attachment Sequence No. 177

Internal Revenue Service

Taxpayer name(s) shown on return

Department of the Treasury

Michael Smallridge & Nickie Spirtos

For the definitions of the following terms, see Pub. 596.

Taxpayer's social security number

	• Investment Income	 Qualifying Child 	Earned Income	•	Full-time Stude	nt	
Pai	rt I All Taxpayers						
1	Enter preparer's name and PTIN	Robert P003947	J Eldredge EA 20				
2	Is the taxpayer's filing status married filing se	eparately?			☐ Yes	X	No
	► If you checked "Yes" on line 2, stop; t	he taxpayer cannot take the E	IC. Otherwise, continue.				
3	Does the taxpayer (and the taxpayer's spous that allows him or her to work or is valid for the state of the s				_ ∑ Yes		No
	► If you checked "No" on line 3, stop; th	e taxpayer cannot take the EK	C. Otherwise, continue.				
4	Is the taxpayer (or the taxpayer's spouse if fi exclusion of foreign earned income)?	ling jointly) filing Form 2555 or	2555-EZ (relating to the		☐ Yes	X	No
	If you checked "Yes" on line 4, stop;	the taxpayer cannot take the E	IC. Otherwise, continue.				
5a	Was the taxpayer (or the taxpayer's spouse)	a nonresident alien for any par	t of 2013?		☐ Yes	X	No
	► If you checked "Yes" on line 5a, go to	line 5b. Otherwise, skip line 5b	o and go to line 6.				
b	Is the taxpayer's filing status married filing jo	intly?			Yes		No
	If you checked "Yes" on line 5a and " Otherwise, continue.	No" on line 5b, stop ; the taxpa	eyer cannot take the EIC.				
6	Is the taxpayer's investment income more	than \$3,300? See Rule 6 in P	ub. 596 before answering		☐ Yes	X	No
	► If you checked "Yes" on line 6, stop;	the taxpayer cannot take the E	EIC. Otherwise, continue.				
7	Could the taxpayer be a qualifying child or married filing jointly, check "No." Otherwise, qualifying child) in Pub. 596 before answering	see Rule 10 (Rule 13 if the tax			Yes	☒	No
	If you checked "Yes" on line 7, stop; or Part III, whichever applies.	the taxpayer cannot take the E	EIC. Otherwise, go to Part II				

Pai	rt II Taxpayers With a Child			
	Caution. If there is more than one child, complete lines 8 through 14 for	Child 1	Child 2	Child 3
	one child before going to the next column.	Alexandra		
8	Child's name	Smallridge		
9	Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister,			
	stepbrother, stepsister, half brother, half sister, or a descendant of any of them?	⊠ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
10	Was the child unmarried at the end of 2013?			<u></u>
	If the child was married at the end of 2013, see the instructions before			
	answering	Yes □ No	Yes No	Yes No
11	Did the child live with the taxpayer in the United States for over half of 2013?			
	See the instructions before answering	Yes □ No	☐ Yes ☐ No	☐ Yes ☐ No
12	Was the child (at the end of 2013) -			
	Under age 19 and younger than the taxpayer (or the taxpayer's spouse,			
	if the taxpayer files jointly),			
	Under age 24, a full-time student, and younger than the taxpayer (or the			
	taxpayer's spouse, if the taxpayer files jointly), or			
	Any age and permanently and totally disabled?	⊠ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
	If you checked "Yes" on lines 9, 10, 11, and 12, the child is the taxpayer's qualifying child; go to line 13a. If you checked "No" on line 9, 10, 11, or 12, the child is not the taxpayer's qualifying child; see the instructions for line 12.			
13a	Do you or the taxpayer know of another person who could check "Yes"			
	on lines 9, 10, 11, and 12 for the child? (If the only other person is the taxpayer's spouse, see the instructions before answering)	∏ Yes ⊠ No		∏ Yes ∏ No
	If you checked "No" on line 13a, go to line 14. Otherwise, go to	LJ fes 🖾 No	∐ Yes ∐ No	∐ Yes ∐ No
	line 13b.			
ь	Enter the child's relationship to the other person(s)			
C	Under the tiebreaker rules, is the child treated as the taxpayer's qualifying	Yes No	Yes No	Yes No
ŭ	child? See the instructions before answering	Don't know	Don't know	Don't know
	If you checked "Yes" on line 13c, go to line 14. If you checked "No," the taxpayer cannot take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked "Don't know," explain to the taxpayer that, under the tiebreaker rules, the taxpayer's EIC and other tax benefits may be disallowed. Then, if the taxpayer wants to take the EIC based on this child, complete lines 14 and 15. If not, and there are no other qualifying children, the taxpayer cannot take the EIC, including the EIC for taxpayers without a qualifying child; do not complete Part III. If there is more than one child, see the Note at the bottom of this page.			
14	Does the qualifying child have an SSN that allows him or her to work or is			
	valid for EIC purposes? See the instructions before answering $ \cdots \cdots \cdots \cdots$	X Yes No	☐ Yes ☐ No	Yes No
	If you checked "No" on line 14, the taxpayer cannot take the EIC based on this child and cannot take the EIC available to taxpayers without a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked "Yes" on line 14, continue.			
15	Are the taxpayer's earned income and adjusted gross income each less			
	than the limit that applies to the taxpayer for 2013? See Pub. 596 for the			
	limit · · · · · · · · · · · · · · · · · · ·			🛚 Yes 🗌 No
	If you checked "No" on line 15, stop; the taxpayer cannot take the EIC. If you checked "Yes" on line 15, the taxpayer can take the EIC. Complete Schedule EIC and attach it to the taxpayer's return. If there are two or three qualifying children with valid SSNs, list them on Schedule EIC in the same order as they are listed here. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to see if Form 8862 must be filed. Go to line 20.			
	Note. If you checked "No" on line 13c or 14 but there is more than one			
	child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children). Also do this if you checked "Don't know" on line 13c and the taxpayer is not taking the EIC based on this child.			

Form l	886 <i>/</i>	(201	3) Michael Smallridge & Nickie	Spir		Page 4
Part	٧		Documents Provided to You			
26	lde	entify	below any document that the taxpayer provided to you and tha	t you rel	ied o	on to determine the taxpayer's EIC
	eli	gibili	ty. Check all that apply. Keep a copy of any documents you	relied o	n. S	ee the instructions before answering. If there
		-	ualifying child, check box a. If there is no disabled child, check b			
	1,		Residency of Qu	ıalifyi	ng (Child(ren)
		а	No qualifying child		i	Place of worship statement
		b	School records or statement		j	Indian tribal official statement
		C	Landlord or property management statement		k	Employer statement
		d	Health care provider statement		ı	Other (specify)
		е	Medical records			
	X	f	Child care provider records			
		g	Placement agency statement			
		h	Social service records or statement		m	Did not rely on any documents, but made notes in file
					n	Did not rely on any documents
	1.00		Disability of Qua	alifyin	g C	hild(ren)
	X	0	No disabled child		s	Other (specify)
		р	Doctor statement			
		q	Other health care provider statement			
		r	Social services agency or program statement		t	Did not rely on any documents, but made notes in file
					u	Did not rely on any documents
27	lf a	a Scl	nedule C is included with this return, identify below the informati	on that t	he ta	axpayer provided to you and that you relied
	on	to p	repare the Schedule C. Check all that apply. Keep a copy of	any doc	ume	ents you relied on. See the instructions
	be	fore	answering. If there is no schedule C, check box a.			
144,184	e i i i i i Ve i i	413745 - 1745	Documents or	Other	Infe	ormation
		а	No Schedule C		h	Bank statements
		b	Business license		i	Reconstruction of income and expenses
	X	С	Forms 1099		j	Other (specify)
	X	d	Records of gross receipts provided by taxpayer			
		е	Taxpayer summary of income			
	X	f	Records of expenses provided by taxpayer		k	Did not rely on any documents, but made notes in file
	$\overline{\Box}$	_	Taynayar aummany of aynagaga			Did not roly on any documents

EEA

Form **8867** (2013)

Depreciation and Amortization (Including Information on Listed Property)

► See separate instructions. ► Attach to your tax return. OMB No. 1545-0172

2013

Attachment

Form 4562 (2013)

Department of the Treasury Internal Revenue Service

Sequence No. 179

	(s) shown on return), 		Business or activity to w	hich this form relates		Identifying number
	chael Smallridge	& Nickie	Spir	SCHEDULE	C - 1		
Pa	rt I Election To Expe						
	Note: If you have any	listed property, co	mplete Part V be	ore you complete F	art I.		
1	Maximum amount (see instruction	ons)				1	The second second
2	Total cost of section 179 proper					2	100
3	Threshold cost of section 179 p	roperty before redu	uction in limitation	(see instructions)		3	A CONTRACTOR
4	Reduction in limitation. Subtract					4	THE REAL PROPERTY.
5	Dollar limitation for tax year. Sub	otract line 4 from lin	ne 1. If zero or les	s, enter -0 If marri	ed filing		
	separately, see instructions					5	
6	(a) Description			b) Cost (business use o			
						14119	
	THE RESERVED OF						
7	Listed property. Enter the amount				7		
3	Total elected cost of section 179	property. Add amo	ounts in column (), lines 6 and 7		8	THE PERSON NAMED IN
	Tentative deduction. Enter the	smaller of line 5 o	r line 8 · · · ·			9	THE PERSON NAMED IN
	Carryover of disallowed deduction	on from line 13 of y	our 2012 Form 4	662		10	I MALE THE
	Business income limitation. Enter	er the smaller of bu	siness income (n	ot less than zero) or	line 5 (see instru	uctions) 11	THE REAL PROPERTY.
	Section 179 expense deduction.	Add lines 9 and 10	o, but do not ente	more than line 11			
	Carryover of disallowed deduction	on to 2014. Add line	es 9 and 10, less	ine 12 ►	13		N. C. COLLINS
ote	: Do not use Part II or Part III be	low for listed prope	erty. Instead, use	Part V.			
a	rt II Special Deprecial	tion Allowanc	e and Other	Depreciation (Do not include lis	ted property.)	(See instructions.)
	Special depreciation allowance f	or qualified proper	ty (other than liste	d property) placed i	n service		
	during the tax year (see instruction	ons) · · · · ·				14	
	Property subject to section 168(1					15	
<u>.</u>	Other depreciation (including AC	RS)				16	
aı	rt III MACRS Deprecia	ation (Do not in	clude listed prop	erty.) (See instruction	ons.)		
				tion A			
	MACRS deductions for assets pl	aced in service in	tay years boginni	a hoforo 2012		47	
	If you are electing to group any a	agets pleased in an	ax years beginning	g belore 2013		17	the state of the s
	asset accounts, check here	issels placed in se	rvice during the ta	x year into one or n	nore general		
	Section R - Ass	ats Placed in Son	rico During 2012	Tax Year Using the			
	Section D - Assi	(b) Month and year			e General Depred	ciation Syste	m
	(a) Classification of property	placed in service	(business/investme only-see instruct	nt use (d) Recovery	(e) Convention	(f) Method	(g) Depreciation deduction
a	3-year property		WILLIAM.				THE PERSON NAMED IN
b	5-year property		The second				
0	7-year property						
d	10-year property	A AREA N	EL CO				
9	15-year property						
f	20-year property	THE PARTY OF					
g	25-year property		100000				
h	Residential rental						
	property		BO PA				
	Nonresidential real						
	property						
	Section C - Asset	s Placed in Servi	ce During 2013 7	ax Year Using the	Alternative Denre	ociation Syst	om
1	Class life			ax rear osing the	Anternative Depit	eciation syst	em
_	12-year						
_	40-year						
	t IV Summary (See instr	nuctions)					
_	Listed property. Enter amount fro						
					* *CNOWN * ECON	21	
	Total. Add amounts from line 12	, lines 14 through	17, lines 19 and 2	0 in column (g), an	d line 21. Enter	2000	
	here and on the appropriate lines	of your return. Par	tnerships and S	orporations - see in	structions	22	KEN KILIN
	For assets shown above and place			, enter the	F PERSON		
	portion of the basis attributable to			2	3		
Pa	aperwork Reduction Act Notice,	see separate ins	tructions.				Form 4562 (20

Depreciation and Amortization (Including Information on Listed Prop

	0046
perty)	2013

OMB No. 1545-0172

Department of the Treasury Internal Revenue Service

► See separate instructions.

Attach to your tax return.

Attachment Sequence No. 179

Identifying number

Note: If you have any listed property, complete Part V before you complete Part I.	Name(s) shown on return Business or activity to which this form relates Identifying number		s) shown on return		Business	or activity to which	this form relates		identifying number
Note: If you have any listed property, complete Part V before you complete Part I. 1 Maximum amount (see instructions)		Mic	hael Smallridge	& Nickie S			C - 2		NAME OF TAXABLE PARTY.
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 smaller of line 5 or line 8 9 10 Carryover of disallowed deduction from line 13 of your 2012 Form 4562 10 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)		Par	t I Election To Expen	se Certain Pro	perty Under Sec	tion 179			
Total cost of section 179 property placed in service (see instructions) Threshold cost of section 179 property before reduction in limitation (see instructions) Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0			Note: If you have any lis	ted property, comp	lete Part V before you	complete Part	I.		
Threshold cost of section 179 property before reduction in limitation (see instructions)	Part I Election To Expense Certain Property Under Section 179	1	Maximum amount (see instruction	ns)				1	THE PROPERTY OF
A Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0 If married filling separately, see instructions (a) Description of property (b) Cost (business use only) Listed property. Enter the amount from line 29 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 Tentative deduction. Enter the smaller of line 5 or line 8 Carryover of disallowed deduction from line 13 of your 2012 Form 4562 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	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.	2	Total cost of section 179 property	placed in service (s	see instructions) .			2	A STATE OF THE STA
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0 If married filling separately, see instructions	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)	3	Threshold cost of section 179 pro	perty before reducti	ion in limitation (see in	structions)		3	
separately, see instructions	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)	4						4	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost 7 Listed property. Enter the amount from line 29	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)	5	Dollar limitation for tax year. Subtr	ract line 4 from line	 If zero or less, enter 	-0 If married	filing		RESERVE B
7 Listed property. Enter the amount from line 29	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)		separately, see instructions					5	STATE STATE
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	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)	6	(a) Description of	property	(b) Cost	(business use only)	(c) Elec	ted cost	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	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)								WEIGHT STREET
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	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)	(F)	A DESCRIPTION OF THE PERSON OF		WATER OF THE PERSON NAMED IN	-			CONTRACTOR OF THE PARTY OF THE
9 Tentative deduction. Enter the smaller of line 5 or line 8	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)								
Carryover of disallowed deduction from line 13 of your 2012 Form 4562	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)								
Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	Note: If you have any listed property, complete Part V before you complete Part I.	-							N SHANNEN
	Part Election To Expense Certain Property Under Section 179								
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	Note: If you have any listed property, complete Part V before you complete Part I. Maximum amount (see instructions)						1e 5 (see instru		THE PERSON NAMED IN
The Control is a control desired in the second seco	Part Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I. Maximum amount (see instructions)	12	Editor and American and American					12	
To Odifford of distillation to 201 fit to 20	Part Election To Expense Certain Property Under Section 179							A SECTION	
	Part I Election To Expense Certain Property Under Section 179						net include lie	ted property	\ /Coo instructions \
	Part Election To Expense Certain Property Under Section 179							stea property.	(See instructions.)
	Note: If you have any listed property, complete Part V before you complete Part I. Maximum amount (see instructions)	14			(other than listed prop	erty) piaced in	service	14	
14 Special depreciation allowance for qualified property (other than listed property) placed in service	Part I Election To Expense Certain Property Under Section 179	45							
14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	Part Election To Expense Certain Property Under Section 179								
14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	Part Election To Expense Certain Property Under Section 179			101				10	
Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	Note: If you have any listed property, complete Part V before you complete Part I. Maximum amount (see instructions)	Fai	Till MACHS Deplecia	(Do not inc			5.)		
Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	Recition To Expense Certain Property Under Section 179	47							
Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	Recition To Expense Certain Property Under Section 179			acod in convice in ta	y years beginning before	re 2013 .		17	
Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	Relection To Expense Certain Property Under Section 179							17	AUGUS BAN
Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	Part I Election To Expense Certain Property Under Section 179		If you are electing to group any as	ssets placed in serv	rice during the tax year	into one or mo	re general	17	
Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	Relection To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.		If you are electing to group any as asset accounts, check here	ssets placed in serv	rice during the tax year	into one or mo	re general		em
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Note: Do not use Part II or Part III below for listed property. Instead, use Part V.	Part Election To Expense Certain Property Under Section 179	Note Par 14 15 16 Par	Do not use Part II or Part III belot III Special Depreciati Special depreciation allowance for during the tax year (see instruction Property subject to section 168(f) Other depreciation (including ACF III MACRS Deprecia	ow for listed property on Allowance or qualified property ons) (1) election RS) tion (Do not incl	y, Instead, use Part V and Other Depre (other than listed prop	eciation (Do erty) placed in	service s.)	14 15 16) (See instructions.)
	Note: If you have any listed property, complete Part V before you complete Part I. Maximum amount (see instructions)						toon mon		JE TREE PERSON
12 Section 179 expense deduction, Add lines 9 and 10, but do not enter more than line 11	Note: If you have any listed property, complete Part V before you complete Part I. Maximum amount (see instructions)	11	Business income limitation. Enter	the smaller of busin	ness income (not less	than zero) or lir	ne 5 (see instru	uctions) 11	THE RESIDENCE
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Carryover of disallowed deduction from line 13 of your 2012 Form 4562	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)	8							
9 Tentative deduction. Enter the smaller of line 5 or line 8	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)								
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	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)		THE WATER AND ADDRESS OF THE PARTY OF THE PA		TOTAL PROPERTY.	SANGE AND A			
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7 Listed property. Enter the amount from line 29	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)	6		-1717-191		THE STATE CONTRACTOR			
6 (a) Description of property (b) Cost (business use only) (c) Elected cost 7 Listed property. Enter the amount from line 29	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)	5							
separately, see instructions	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)					-0- If married	filing		
Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0 If married filling separately, see instructions	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)					ou detions)			
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Total cost of section 179 property placed in service (see instructions) Threshold cost of section 179 property before reduction in limitation (see instructions) Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0	Part I Election To Expense Certain Property Under Section 179	1						1	AND A DOLLAR
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 smaller of line 5 or line 8 9 10 Carryover of disallowed deduction from line 13 of your 2012 Form 4562 10 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)							I.		
Note: If you have any listed property, complete Part V before you complete Part I. 1 Maximum amount (see instructions)	Michael Smallridge & Nickie Spir SCHEDULE C - 2		t I Election To Expen	se Certain Pro					
Note: If you have any listed property, complete Part V before you complete Part I. 1 Maximum amount (see instructions)		Mic	hael Smallridge	& Nickie S			C - 2		HIGH THE STAY OF
Michael Smallridge & Nickie Spir SCHEDULE C - 2 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)		Name(s					make the same and a know		

Depreciation and Amortization (Including Information of

on	List	ed	Pro	perty)

OMB No. 1545-0172

2013

Department of the Treasury Internal Revenue Service

► See separate instructions.

► Attach to your tax return.

Attachment Sequence No. 179

Part Election To Expense Certain Property Under Section 179	ructions.)
Note: If you have any listed property, complete Part V before you complete Part I. 1 Maximum amount (see instructions)	ructions.)
1 Maximum amount (see instructions)	ructions.)
Total cost of section 179 property placed in service (see instructions) Threshold cost of section 179 property before reduction in limitation (see instructions) Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0 If married filing separately, see instructions (a) Description of property (b) Cost (business use only) Listed property. Enter the amount from line 29 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 Tentative deduction. Enter the smaller of line 5 or line 8 Carryover of disallowed deduction from line 13 of your 2012 Form 4562 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12 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) 15 Other depreciation (including ACRS) Depart III MACRS Depreciation (Do not include listed property.) (See instructions.)	ructions.)
Threshold cost of section 179 property before reduction in limitation (see instructions) Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0 If married filling separately, see instructions (b) Cost (business use only) Listed property. Enter the amount from line 29 Listed property. Enter the amount from line 29 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 Tentative deduction. Enter the smaller of line 5 or line 8 Carryover of disallowed deduction from line 13 of your 2012 Form 4562 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 Carryover of disallowed deduction. Add lines 9 and 10, but do not enter more than line 11 Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12 Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12 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 Special depreciation (including ACRS) Depreciation (Do not include listed property.) (See instructions.)	ructions.)
Threshold cost of section 179 property before reduction in limitation (see instructions) Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0 If married filling separately, see instructions (b) Cost (business use only) Listed property. Enter the amount from line 29 Listed property. Enter the amount from line 29 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 Tentative deduction. Enter the smaller of line 5 or line 8 Carryover of disallowed deduction from line 13 of your 2012 Form 4562 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 Carryover of disallowed deduction. Add lines 9 and 10, but do not enter more than line 11 Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12 Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12 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 Special depreciation (including ACRS) Depreciation (Do not include listed property.) (See instructions.)	ructions.)
Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0 If married filling separately, see instructions	ructions.)
separately, see instructions 6 (a) Description of property (b) Cost (business use only) (c) Elected cost 7 Listed property. Enter the amount from line 29	ructions.)
separately, see instructions	ructions.)
7 Listed property. Enter the amount from line 29	ructions.)
7 Listed property. Enter the amount from line 29	ructions.)
Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	ructions.)
Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	ructions.)
Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	ructions.)
Tentative deduction. Enter the smaller of line 5 or line 8	ructions.)
Carryover of disallowed deduction from line 13 of your 2012 Form 4562	ructions.)
Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 12 Carryover of disallowed deduction to 2014. 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 Property subject to section 168(f)(1) election 15 Other depreciation (including ACRS) 16 Part III MACRS Depreciation (Do not include listed property.) (See instructions.)	ructions.)
Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12 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) Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) Property subject to section 168(f)(1) election Other depreciation (including ACRS) Part III MACRS Depreciation (Do not include listed property.) (See instructions.)	ructions.)
13 Carryover of disallowed deduction to 2014. 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 instru 14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	ructions.)
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) 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 16 Other depreciation (including ACRS) Part III MACRS Depreciation (Do not include listed property.) (See instructions.)	ructions.)
Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)	ructions.)
14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	The state of the s
during the tax year (see instructions)	
15 Property subject to section 168(f)(1) election	
16 Other depreciation (including ACRS)	
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 2013	
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 2013 Tax Year Using the General Depreciation System	
(b) Month and year (c) Basis for depreciation	
(a) Classification of property placed in (business/investment use pnly-see instructions) (d) Recovery period (e) Convention (f) Method (g) Deprecia	ciation 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	
f 20-year property	
g 25-year property	
g 25-year property h Residential rental	
g 25-year property h Residential rental property	
g 25-year property h Residential rental property i Nonresidential real	
g 25-year property h Residential rental property i Nonresidential real property	
g 25-year property h Residential rental property i Nonresidential real property Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System	
g 25-year property h Residential rental property i Nonresidential real property Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System 20a Class life	
g 25-year property h Residential rental property i Nonresidential real property Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System 20 a Class life b 12-year	
g 25-year property h Residential rental property i Nonresidential real property Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System 20 a Class life b 12-year c 40-year	
g 25-year property h Residential rental property i Nonresidential real property Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System 20a Class life b 12-year c 40-year Part IV Summary (See instructions.)	
g 25-year property h Residential rental property i Nonresidential real property Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System 20a Class life b 12-year c 40-year Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28	
g 25-year property h Residential rental property i Nonresidential real property Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System 20a Class life b 12-year c 40-year Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28 20 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter	
g 25-year property h Residential rental property i Nonresidential real property Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System 20 a Class life b 12-year c 40-year Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28	

Depreciation and Amortization (Inclu

uding Info	ormation	on Listed	Propert
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Attach to your tax return

OMB No. 1545-0172

2013

Department of the Treasury Internal Revenue Service

► See separate instructions.

Threshold cost of section 179 property before reduction in limitation (see instructions)

Attachment

	The Provide Service (55)	Attach to your tax return.	Sequence No.
Nam	ne(s) shown on return	Business or activity to which this form relates	Identifying number
Mi	chael Smallridge & Nickie Sp		
Pa	art I Election To Expense Certain Prope	erty Under Section 179	
	Note: If you have any listed property, complete	e Part V before you complete Part I.	
1	Maximum amount (see instructions)		4 TOTAL STATE
	manifest amount (boo mondono)	- 1元 - 1元	

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		
		STATE OF		
7	Listed property. Enter the amount from line 29			
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	Carryover of disallowed deduction from line 13 of your 2012 Form 4562		10	
1	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (si	ee instructions)	11	
2	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11		12	
3	Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12	THE WAY	THE PERSON	
	December Body Body Body			

		not use I art in or I art in below for listed property. Instead, use Fait V.	
Pa	rt II	Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)	_
14	Spe	cial depreciation allowance for qualified property (other than listed property) placed in service	
	durir	g the tax year (see instructions) · · · · · · · · · · · · · · · · · · ·	
15	Prop	erty subject to section 168(f)(1) election · · · · · · · · · · · · · · · · · · ·	
16	Othe	r depreciation (including ACRS)	

MACRS Depreciation (Do not include listed property.) (See instructions.)

	Section A		
17	MACRS deductions for assets placed in service in tax years beginning before 2013	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 · · · · · · · · · · · · · · · · · ·		

	Section B - Assets Placed in Service During 2013 Tax Year Using the General Depreciation System						em
	(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	1000	THE PARTY OF			THE REAL PROPERTY.	
b	5-year property						
С	7-year property		E IN PERMIT				
d	10-year property						
е	15-year property	1					
f	20-year property						
g	25-year property	SE SALL					
h	Residential rental property		Printer.				
i	Nonresidential real property						

Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System 20a Class life b 12-year c 40-year

Pa	rt IV	Sum	mary	(See instructions.)		
21	Listed	property.	Enter a	mount from line 28		

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	
23	For assets shown above and placed in service during the current year, enter the		
	portion of the basis attributable to section 263A costs		

Depreciation and Amortization (Including Information on Listed Property)

OWR	NO.	154	12-0	1
				_

2013

Department of the Treasury Internal Revenue Service

► See separate instructions.

Attach to your tax return.

Attachment Sequence No. 179

Name(s) shown on return

Business or activity to which this form relates

Identifying number

	hael Smallridge	& Nickie	Spir SC	HEDULE E	- 1	THE PURPOSE OF THE PU		
Par	t I Election To Expen	se Certain Pro	perty Under Sec	tion 179				
	Note: If you have any lis							
1	Maximum amount (see instructions)							
2	Total cost of section 179 property	placed in service (s	see instructions) .			2		
3	Threshold cost of section 179 property before reduction in limitation (see instructions)							
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-							
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	STATE OF THE STATE		
7	Listed property. Enter the amount	from line 29		7	EWIST ST	Service and the		
8	Total elected cost of section 179			Contract Con		8		
9	Tentative deduction. Enter the si					9		
10	Carryover of disallowed deduction	The state of the s				10		
11	Business income limitation. Enter			than zero) or line	5 (see instructions)	11		
12	Section 179 expense deduction.					12		
13	Carryover of disallowed deduction			▶ 13	SALES OF THE SALES			
_	: Do not use Part II or Part III belo							
Par					not include listed pro	perty.) (See instructions.)		
14	Special depreciation allowance for	r qualified property	(other than listed prope	erty) placed in se	ervice			
	during the tax year (see instruction	ns)				14		
15	Property subject to section 168(f)	(1) election · ·				15		
16	Other depreciation (including ACF					16		
Par	rt III MACRS Deprecia	tion (Do not inc	lude listed property.) (See instructions.	.)			
			Section A					
17	MACRS deductions for assets pla	aced in service in ta	x years beginning befo	re 2013 · ·		17		
18	If you are electing to group any as							
	Section B - Asse		ce During 2013 Tax Yo	ear Using the G	eneral 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) Met	(g) Depreciation deduction		
19a	3-year property							
b	5-year property							
C	7-year property							
d	10-year property							
е		THE REAL PROPERTY.						
f	20-year property							
g		01 0010						
h	Residential rental	01-2013						
_	property							
į	Nonresidential real							
	property	F. 1: 6 :	D	- U-i the Ali	Demonstration			
		s Placed in Service	e During 2013 Tax Ye	ar Using the All	ernative Depreciation	n System		
	Class life							
ь								
-		- C						
	rt IV Summary (See inst					21		
21	Listed property. Enter amount from					21		
22	Total. Add amounts from line 12					22		
00	here and on the appropriate lines			Control and the second	uctions	22		
23	For assets shown above and pla			Committee of the commit	PER CORP.			
	portion of the basis attributable to	Section 263A COST		23				