

TRP 6

Individual Tax Return Problem

This solution is for the 2012 tax year. Required forms include Form 1040, Schedules A, B, C-EZ, D, E, SE, Form 2106-EZ, Form 8283, Form 8863, and Form 8949.

Income: \$65,000 salary + \$43,000 salary + \$3,500 interest income + \$130 dividend income + \$2,274 sole proprietorship income – \$3,000 limit on net capital loss + \$420 rental income + \$722 S corporation income + \$45 jury duty pay = \$112,091 total income.

Information on stock sales: \$3,975 Dotcom stock loss (\$925 sale price - \$4,900 cost) - \$750 Microserf stock gain (\$3,800 sales price - \$3,050 cost) = \$3,225 net capital loss limited to \$3,000 current loss deduction.

Rental net income: \$10,000 - \$1,760 insurance - \$700 management fees - \$3,280 interest - \$400 repairs – \$1,600 taxes - \$1,440 utilities - \$400 depreciation = \$420 net income

Rental expenses are allocated based on 120 rental days/150 days used. The personal portion of the mortgage interest (\$820) and real estate taxes (\$400) are deducted as itemized deductions.

Sole proprietorship net income: \$5,900 income - \$325 advertising - \$2,200 office rent - \$475 supplies - \$210 telephone - \$416 (.555 x 750) auto expense = \$2,274 net income
Self-employment tax: \$2,274 x .9235 x .133 = \$279.

Deductions for AGI: \$2,000 IRA + \$160 (\$279 x .5751) employer's part of SE tax
AGI: \$112,091 - \$2,000 - \$160 = \$109,931

Itemized deductions:

Medical expenses: \$9,100 – (\$109,931 AGI x .075) = \$855

(Note that medical insurance paid through cafeteria plan is not deductible.)

Taxes: \$3,500 real estate on principal residence + \$400 taxes on vacation home + \$3,200 state sales tax = \$7,100

Mortgage interest: \$9,400 principal residence + \$820 vacation home = \$10,220

Charitable contributions: \$2,500 given to church + \$1,650 value of stock = \$4,150

Miscellaneous: \$2,609 (4,700 miles x .555) vehicle expense + \$200 registration fee + \$400 transportation + \$325 lodging + \$80 (\$160 x .5) meals = \$3,614 employee expenses (from Form 2106-EZ) + \$220 tax preparation fees + \$50 safe deposit box rental = \$3,884 – (\$109,931 AGI x 2% = \$2,199) = \$1,685 deductible miscellaneous expenses

Total = \$855 + \$7,100 + \$10,220 + \$4,150 + \$1,685 = \$24,010

Exemptions: 4 x \$3,800 = \$15,200

\$109,931 AGI - \$24,010 itemized deductions - \$15,200 exemptions = \$70,721 taxable income

Gross tax = \$9,564 (Calculated using the 2012 tax tables.) (\$70,721 - \$130 = \$70,591; tax on \$70,591 = \$9,716; tax \$130 dividend = \$3.15 (\$109 x 0%) + (\$21 x 15%); Total tax = \$9,719)

Child tax credit: 1 qualifying child under age 17 x \$1,000 = \$1,000

American opportunity credit: \$2,500 maximum [(100% x \$2,000) + (25% x \$2,000)] of which \$1,000 is refundable.

Net tax: \$9,719 - \$1,000 - \$1,500 nonrefundable portion of education credit = \$7,219 + \$279 self-employment tax = \$7,498

Refund: \$9,100 + \$4,000 + \$1,000 refundable portion of education credit - \$7,498 = \$6,602

Taxation for Decision Makers Tax Return Problem Solutions

Changes for tax year 2013:

The automobile mileage rate used for Schedule C and the 2106-EZ will be 56.5 cents per mile (compared to 55.5 cents for miles driven during 2012). This will increase decrease proprietorship income to by \$8 [750 miles x (.565 - .555) to \$2,266.

The self-employment tax rate increases to 15.3% so the new SE tax = \$320 ($\$2,266 \times .9235 \times 15.3$) and the deduction for the employer's half of SE tax = \$160 ($\$320 \times 50\%$).

Income: \$65,000 salary + \$43,000 salary + \$3,500 interest income + \$130 dividend income + \$2,266 sole proprietorship income – \$3,000 limit on net capital loss + \$420 rental income + \$722 S corporation income + \$45 jury duty pay = \$112,083 total income.

AGI = \$112,083 - \$2,000 IRA - \$160 employer's half of SE tax = \$109,923

Itemized deductions:

Medical expenses: No deduction because \$9,100 does not exceed 10% of AGI ($\$109,923 \text{ AGI} \times .10 = \$10,992$). (Note that medical insurance paid through cafeteria plan is not deductible.)

Taxes: \$3,500 real estate on principal residence + \$400 taxes on vacation home + \$3,200 state sales tax = \$7,100

Mortgage interest: \$9,400 principal residence + \$820 vacation home = \$10,220

Charitable contributions: \$2,500 given to church + \$1,650 value of stock = \$4,150

Unreimbursed business expenses from Form 2106-EZ will increase by \$47 [4,700 miles x (.565 - .555)] to \$3,661 due to the increase in the automobile mileage rate.

Miscellaneous: \$3,661 employee expenses (from Form 2106-EZ) + \$220 tax preparation fees + \$50 safe deposit box rental = \$3,931 – ($\$109,923 \text{ AGI} \times 2\% = \$2,198$) = \$1,733 deductible miscellaneous expenses

Total = 0 medical + \$7,100 taxes + \$10,220 interest + \$4,150 charitable contributions + \$1,733 miscellaneous = \$23,203 total itemized deductions

The exemption amount increases to \$15,600 (4 x \$3,900).

$\$109,923 \text{ AGI} - \$23,203 \text{ itemized deductions} - \$15,600 \text{ exemptions} = \$71,120 \text{ taxable income}$

Gross tax = \$9,756 (Calculated using the 2013 tax rate schedule.) ($\$71,120 - \$130 = \$70,990$; tax on $\$70,990 = \$9,756$; tax $\$130 \text{ dividend} = \$130 \times 0 = \$0$; Total tax = \$9,756)

Child tax credit: 1 qualifying child under age 17 x \$1,000 = \$1,000

American opportunity credit: \$2,500 maximum [(100% x \$2,000) + (25% x \$2,000)]

Net tax: $\$9,756 - \$1,000 - \$1,500 \text{ nonrefundable portion of education credit} = \$7,256 + \$320 \text{ self-employment tax} = \$7,576$

Refund: $\$9,100 + \$4,000 + \$1,000 \text{ refundable portion of education credit} - \$7,576 = \$6,524$

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning

, 2012, ending

, 20

See separate instructions.

Your first name and initial

Jose

Last name

Martinez

Your social security number

123-45-6789

If a joint return, spouse's first name and initial

Rosanna

Last name

Martinez

Spouse's social security number

123-45-7890

Home address (number and street). If you have a P.O. box, see instructions.

1234 University Drive

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

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

Coral Gables FL 33146

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

Foreign country name

Foreign province/state/county

Foreign postal code

Filing Status1 ☐ Single2 ☒ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a
b ☒ Spouse**c Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
Carmen	Martinez	234-65-4321	Daughter	<input type="checkbox"/>
Greg	Martinez	234-65-5432	Son	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

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

d Total number of exemptions claimed

Boxes checked on 6a and 6b**No. of children on 6c who:**• lived with you ☐ 2
• did not live with you due to divorce or separation (see instructions) ☐**Dependents on 6c not entered above****Add numbers on lines above ▶** 4**Income**

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2
- 8a **Taxable** interest. Attach Schedule B if required
- b **Tax-exempt** interest. Do not include on line 8a 8b
- 9a Ordinary dividends. Attach Schedule B if required
- b Qualified dividends 9b 130.
- 10 Taxable refunds, credits, or offsets of state and local income taxes
- 11 Alimony received
- 12 Business income or (loss). Attach Schedule C or C-EZ
- 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ **13**
- 14 Other gains or (losses). Attach Form 4797
- 15a IRA distributions 15a b Taxable amount 15b
- 16a Pensions and annuities 16a b Taxable amount 16b
- 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
- 18 Farm income or (loss). Attach Schedule F
- 19 Unemployment compensation
- 20a Social security benefits 20a b Taxable amount 20b
- 21 Other income. List type and amount Jury Duty Pay 21 45.
- 22 Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶ 22 112,091.

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Adjusted Gross Income

23	Educator expenses	23		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24		
25	Health savings account deduction. Attach Form 8889	25		
26	Moving expenses. Attach Form 3903	26		
27	Deductible part of self-employment tax. Attach Schedule SE	27	160.	
28	Self-employed SEP, SIMPLE, and qualified plans	28		
29	Self-employed health insurance deduction	29		
30	Penalty on early withdrawal of savings	30		
31a	Alimony paid b Recipient's SSN ▶	31a		
32	IRA deduction	32	2,000.	
33	Student loan interest deduction	33		
34	Tuition and fees. Attach Form 8917	34		
35	Domestic production activities deduction. Attach Form 8903	35		
36	Add lines 23 through 35	36	2,160.	
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	109,931.	

**SCHEDULE A
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Itemized Deductions**► Information about Schedule A and its separate instructions is at www.irs.gov/form1040.

► Attach to Form 1040.

OMB No. 1545-0074

2012Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Jose & Rosanna Martinez

Your social security number

123-45-6789

**Medical
and
Dental
Expenses****Caution.** Do not include expenses reimbursed or paid by others.

1	Medical and dental expenses (see instructions)	1	9,100.	
2	Enter amount from Form 1040, line 38 2 109,931.			
3	Multiply line 2 by 7.5% (.075)	3	8,245.	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		855.

**Taxes You
Paid****5** State and local (**check only one box**):

a ☐ Income taxes, or } **5** 3,200.

b ☒ General sales taxes }

6 Real estate taxes (see instructions) **6** 3,900.**7** Personal property taxes **7****8** Other taxes. List type and amount ► **8****9** Add lines 5 through 8 **9** 7,100.**Interest
You Paid**

10 Home mortgage interest and points reported to you on Form 1098 **10** 10,220.

11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ► **11**

Note.
Your mortgage
interest
deduction may
be limited (see
instructions).**12** Points not reported to you on Form 1098. See instructions for special rules **12****13** Mortgage insurance premiums (see instructions) **13****14** Investment interest. Attach Form 4952 if required. (See instructions.) **14****15** Add lines 10 through 14 **15** 10,220.**Gifts to
Charity**If you made a
gift and got a
benefit for it,
see instructions.**16** Gifts by cash or check. If you made any gift of \$250 or more, see instructions. **16** 2,500.**17** Other than by cash or check. If any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500 . . . **17** 1,650.**18** Carryover from prior year **18****19** Add lines 16 through 18 **19** 4,150.**Casualty and
Theft Losses****20** Casualty or theft loss(es). Attach Form 4684. (See instructions.) **20****Job Expenses
and Certain
Miscellaneous
Deductions****21** Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► from Form 2106-EZ **21** 3,614.**22** Tax preparation fees **22** 220.**23** Other expenses—investment, safe deposit box, etc. List type and amount ► Safe deposit box rental fees **23** 50.**24** Add lines 21 through 23 **24** 3,884.**25** Enter amount from Form 1040, line 38 **25** 109,931.**26** Multiply line 25 by 2% (.02) **26** 2,199.**27** Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- **27** 1,685.**Other
Miscellaneous
Deductions****28** Other—from list in instructions. List type and amount ► **28****Total
Itemized
Deductions****29** Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40 **29** 24,010.**30** If you elect to itemize deductions even though they are less than your standard deduction, check here ☐

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

► Attach to Form 1040A or 1040.

► Information about Schedule B (Form 1040A or 1040) and its instructions is at www.irs.gov/form1040.

OMB No. 1545-0074

2012
Attachment
Sequence No. **08**

Name(s) shown on return

Jose & Rosanna Martinez

Your social security number

123-45-6789

Part I
Interest

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ►

BankOne

Amount

3,500.

1

- 2** Add the amounts on line 1
- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ►

3,500.

2

3

4

3,500.

Note. If line 4 is over \$1,500, you must complete Part III.

Amount

Part II
Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 5** List name of payer ► Microserf Stock

130.

5

- 6** Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ►

6

130.

Note. If line 6 is over \$1,500, you must complete Part III.

Part III
Foreign Accounts and Trusts

(See instructions on back.)

You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes	No
	X
	X

- 7a** At any time during 2012, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions

If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements

- b** If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ►

- 8** During 2012, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back

**SCHEDULE C-EZ
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

Rosanna Martinez

Net Profit From Business

(Sole Proprietorship)

- **Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.**
► **Attach to Form 1040, 1040NR, or 1041. ► See instructions on page 2.**

OMB No. 1545-0074

2012

Attachment
Sequence No. **09A**

Social security number (SSN)

123-45-7890

Part I General Information

**You May Use
Schedule C-EZ
Instead of
Schedule C
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service
Consulting

B Enter business code (see page 2)

5 4 1 9 9 0

C Business name. If no separate business name, leave blank.

D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

1234 Coral Way

City, town or post office, state, and ZIP code

Coral Gables, FL 33146

F Did you make any payments in 2012 that would require you to file Form(s) 1099? (see the Schedule C instructions)

☐ Yes ☒ No

G If "Yes," did you or will you file required Forms 1099?

☐ Yes ☐ No

Part II Figure Your Net Profit

1	Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see <i>Statutory Employees</i> in the instructions for Schedule C, line 1, and check here <input type="checkbox"/>	1	5,900.
2	Total expenses (see page 2). If more than \$5,000, you must use Schedule C	2	3,626.
3	Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12 , and Schedule SE, line 2 , or on Form 1040NR, line 13 and Schedule SE, line 2 (see instructions). (Statutory employees, do not report this amount on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3	3	2,274.

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

- 4** When did you place your vehicle in service for business purposes? (month, day, year) ► 10/01/2012
- 5** Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:
- a** Business 750 **b** Commuting (see page 2) 0 **c** Other 2,000
- 6** Was your vehicle available for personal use during off-duty hours? ☒ **Yes** ☐ **No**
- 7** Do you (or your spouse) have another vehicle available for personal use? ☒ **Yes** ☐ **No**
- 8a** Do you have evidence to support your deduction? ☒ **Yes** ☐ **No**
- b** If "Yes," is the evidence written? ☒ **Yes** ☐ **No**

**SCHEDULE D
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/form1040.

▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074

2012
Attachment
Sequence No. **12**

Name(s) shown on return

Jose & Rosanna Martinez

Your social security number

123-45-6789

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

Complete Form 8949 before completing line 1, 2, or 3.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	(e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I				
2 Short-term totals from all Forms 8949 with box B checked in Part I				
3 Short-term totals from all Forms 8949 with box C checked in Part I				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

Complete Form 8949 before completing line 8, 9, or 10.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	(e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II				
9 Long-term totals from all Forms 8949 with box B checked in Part II	4,725.	7,950.		-3,225.
10 Long-term totals from all Forms 8949 with box C checked in Part II				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Then go to Part III on the back				15 -3,225.

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

REV 01/02/13 TTW

Schedule D (Form 1040) 2012

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-3,225.
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 			
17	Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions . . . ►	18	
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions ►	19	
20	Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) } Note. When figuring which amount is smaller, treat both amounts as positive numbers.	21	(3,000.)
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

Name(s) shown on return. (Name and SSN or taxpayer identification no. not required if shown on other side.)

Social security number or taxpayer identification number

Jose & Rosanna Martinez

123-45-6789

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part II Long-Term. Transactions involving capital assets you held more than one year are long term. For short-term transactions, see page 1.

You must check Box A, B, or C below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (A) Long-term transactions reported on Form(s) 1099-B showing basis **was** reported to the IRS
- ☒ (B) Long-term transactions reported on Form(s) 1099-B showing basis **was not** reported to the IRS
- ☐ (C) Long-term transactions not reported to you on Form 1099-B

3	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	1,000 sh. Dotcom	10/02/11	11/10/12	925.00	4900.00			-3975.00
	200 sh. Microserf	04/22/09	09/12/12	3800.00	3050.00			750.00
4 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8 (if Box A above is checked), line 9 (if Box B above is checked), or line 10 (if Box C above is checked) ►				4725.00	7950.00			-3225.00

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**SCHEDULE E
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return**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/form1040.

OMB No. 1545-0074

2012Attachment
Sequence No. **13**

Jose & Rosanna Martinez

Your social security number

123-45-6789

Part I **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 2012 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No**B** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1a	Physical address of each property (street, city, state, ZIP code)				
A	Vacation Home Breckenridge CO				
B					
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	1		120	30	
B					
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:		A	B	C
3	Rents received	3		10,000.		
4	Royalties received	4				
Expenses:						
5	Advertising	5				
6	Auto and travel (see instructions)	6				
7	Cleaning and maintenance	7				
8	Commissions.	8				
9	Insurance	9		1,760.		
10	Legal and other professional fees	10				
11	Management fees	11		700.		
12	Mortgage interest paid to banks, etc. (see instructions)	12		3,280.		
13	Other interest.	13				
14	Repairs.	14		400.		
15	Supplies	15				
16	Taxes	16		1,600.		
17	Utilities.	17		1,440.		
18	Depreciation expense or depletion	18		400.		
19	Other (list) ▶	19				
20	Total expenses. Add lines 5 through 19	20		9,580.		
21	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	21		420.		
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	() () ()			
23a	Total of all amounts reported on line 3 for all rental properties	23a		10,000.		
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	23c		3,280.		
d	Total of all amounts reported on line 18 for all properties	23d		400.		
e	Total of all amounts reported on line 20 for all properties	23e		9,580.		
24	Income. Add positive amounts shown on line 21. Do not include any losses	24				420.
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	()			
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 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 . NPA	26				420.

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Jose & Rosanna Martinez

123-45-6789

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations** **Note.** If you report a loss from an at-risk activity for which any amount is **not** at risk, you **must** check the box in column (e) on line 28 and attach **Form 6198**. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ **Yes** ☒ **No**

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	Simply Smart Corporation	S	<input type="checkbox"/>	59-7654321	<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>

Passive Income and Loss			Nonpassive Income and Loss		
	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A					722.
B					
C					
D					
29a	Totals				722.
b	Totals				
30	Add columns (g) and (j) of line 29a				30 722.
31	Add columns (f), (h), and (i) of line 29b				31 ()
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below				32 722.

Part III Income or Loss From Estates and Trusts

33		(a) Name		(b) Employer identification number	
A					
B					
Passive Income and Loss				Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)		(d) Passive income from Schedule K-1		(e) Deduction or loss from Schedule K-1	
(f) Other income from Schedule K-1					
A					
B					
34a	Totals				
b	Totals				
35	Add columns (d) and (f) of line 34a			35	
36	Add columns (c) and (e) of line 34b			36	()
37	Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below			37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q , line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q , line 1b	(e) Income from Schedules Q , line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	1,142.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), box 14, code F (see instructions) . . .	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . .	43	

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

► Information about Schedule SE and its separate instructions is at www.irs.gov/form1040.
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012
Attachment
Sequence No. **17**

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

Rosanna Martinez

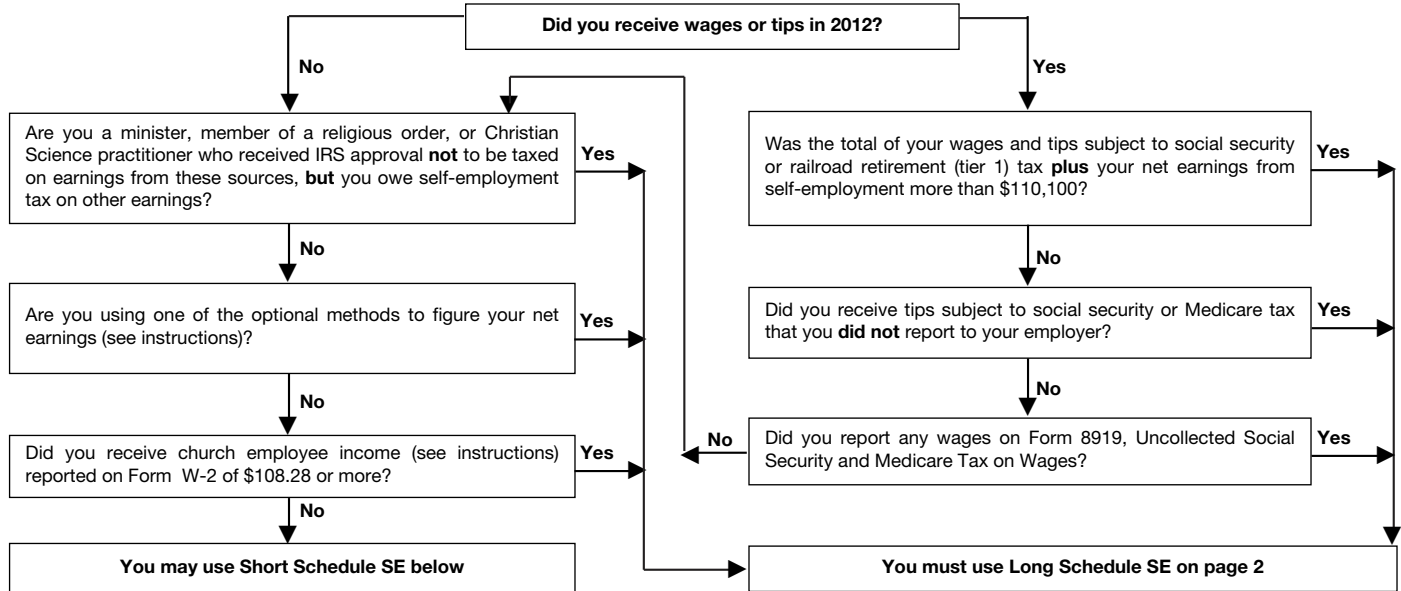
Social security number of person
with **self-employment** income ►

123-45-7890

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.

1a 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	2,274.
3 Combine lines 1a, 1b, and 2	3	2,274.
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	2,100.
5 Self-employment tax. If the amount on line 4 is: • \$110,100 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 \$110,100, multiply line 4 by 2.9% (.029). Then, add \$11,450.40 to the result. Enter the total here and on Form 1040, line 56 , or Form 1040NR, line 54	5	279.
6 Deduction for employer-equivalent portion of self-employment tax. If the amount on line 5 is: • \$14,643.30 or less, multiply line 5 by 57.51% (.5751) • More than \$14,643.30, multiply line 5 by 50% (.50) and add \$1,100 to the result. Enter the result here and on Form 1040, line 27 , or Form 1040NR, line 27	6	160.

Education Credits
(American Opportunity and Lifetime Learning Credits)▶ See separate instructions to find out if you are eligible to take the credits.
▶ Instructions and more are at www.irs.gov/form8863. Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2012
Attachment
Sequence No. **50**

Name(s) shown on return

Jose & Rosanna Martinez

Your social security number

123-45-6789

*Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.***Part I Refundable American Opportunity Credit**

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	2,500.
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	180,000.
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	109,931.
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit	4	70,069.
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	20,000.
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	1.000
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you cannot take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ▶ <input type="checkbox"/>	7	2,500.
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below.	8	1,000.

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (see instructions)	9	1,500.
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (.20)	12	
13	Enter: \$124,000 if married filing jointly; \$62,000 if single, head of household, or qualifying widow(er)	13	
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	
19	Nonrefundable education credits. Enter the amount from line 13 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31	19	1,500.

Name(s) shown on return

Jose & Rosanna Martinez

Your social security number

123-45-6789



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

Part III Student and Educational Institution Information

See instructions.

20 Student name (as shown on page 1 of your tax return) Carmen Martinez	21 Student social security number (as shown on page 1 of your tax return) 234-65-4321
22 Educational institution information (see instructions)	
a. Name of first educational institution University of Miami (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 5250 University Drive Coral Gables FL 33146 (2) Did the student receive Form 1098-T from this institution for 2012? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No filled in and Box 7 checked? If you checked "No" in both (2) and (3) , skip (4) . (4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T). 56-1122334	b. Name of second educational institution (if any) (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. (2) Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 <input type="checkbox"/> Yes <input type="checkbox"/> No filled in and Box 7 checked? If you checked "No" in both (2) and (3) , skip (4) . (4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T).
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.	
24 Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) <input checked="" type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student.	
25 Did the student complete the first 4 years of post-secondary education before 2012? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 26.	
26 Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — See <i>Tip</i> below and complete either lines 27-30 or line 31 for this student.	



When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000	27	4,000.
28 Subtract \$2,000 from line 27. If zero or less enter -0-	28	2,000.
29 Multiply line 28 by 25% (.25)	29	500.
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1	30	2,500.

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	
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Unreimbursed Employee Business Expenses

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106.

Your name

Jose Martinez

Occupation in which you incurred expenses

Architect

Social security number

123-45-6789

You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2012.

Caution: You can use the standard mileage rate for 2012 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1	Complete Part II. Multiply line 8a by 55.5¢ (.555). Enter the result here	1	2,609.
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	725.
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	200.
5	Meals and entertainment expenses: \$ <u>160.</u> × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5	80.
6	Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	3,614.

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

7 When did you place your vehicle in service for business use? (month, day, year) ▶ 11/18/2008

8 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:

a Business 4,700 **b** Commuting (see instructions) 1,500 **c** Other 4,800

9 Was your vehicle available for personal use during off-duty hours? ☒ **Yes** ☐ **No**

10 Do you (or your spouse) have another vehicle available for personal use? ☒ **Yes** ☐ **No**

11a Do you have evidence to support your deduction? ☒ **Yes** ☐ **No**

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

Noncash Charitable Contributions

OMB No. 1545-0908

▶ **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**

▶ **Information about Form 8283 and its separate instructions is at www.irs.gov/form8283.**

Attachment
Sequence No. **155**

Name(s) shown on your income tax return

Jose & Rosanna Martinez

Identifying number

123-45-6789

Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is more than \$5,000 (see instructions).

Part I Information on Donated Property—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached)	(c) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, unless Form 1098-C is attached.)
A	United Way 1 Flagler Street Miami FL 33156	<input type="checkbox"/>	Stock, Symbol is F
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	
E		<input type="checkbox"/>	

Note. If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	02/22/2012	03/2005	Purchase	750.	1,650.	Comparative sales
B						
C						
D						
E						

Part II Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

- 2a** Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶
If Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶
(2) For any prior tax years ▶
- c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):
Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code
- d** For tangible property, enter the place where the property is located or kept ▶
- e** Name of any person, other than the donee organization, having actual possession of the property ▶

- | | | | |
|-----------|---|-----|----|
| 3a | Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? | Yes | No |
| b | Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? | | |
| c | Is there a restriction limiting the donated property for a particular use? | | |