

CGB-CC-0162
Docket# 06-181

DOCKET FILE COPY ORIGINAL

OCT 25, 2013

Office of the Secretary
Federal Communications Commission
Attention Disability Rights Office Room 3-C438
9300 East Hampton Dr.
Capitol Heights, MD 20743

**Maurice Fontenot / dba
Outdoor Adventures Prod.**
1019 SHADY LN. WESTLAKE, LA. 70669
337 794-5407

Ref : Closed Captioning exemption Case Identifier CGB-CC-0162
Request for Supplemental Information

The following is the additional information you have requested as it pertains to our business " MAURICE AND SUSAN FONTENOT dba OUTDOOR ADVENTURES PRODUCTIONS" and our aired TV program requesting exemption BAYOU COUNTRY OUTDOORS.

About the business: Outdoor Adventures Productions is a HUSBAND AND WIFE JOINT VENTURES with no employees. We are a home based business with our business conducted out of separate structure on our property behind our home. We are considered self employed. Our sole income is from the production of video programming and advertising pertaining to BAYOU COUNTRY OUTDOORS TV SHOW. Our yearly income for the past two years has been under \$65,000 as our copies of our enclosed tax returns will attest.

QUOTES FOR SERVICES AND EQUIPMENT

We have spent several weeks trying to secure quotes on both outside closed captioning services and the equipment necessary to do it in house. We have received just a few responses, as of this writing to cost on using outside services. Those quotes, as they are, are listed below as well as estimates on doing the work in house.

We air 52 weeks a year. All of the cost quotes contained, within this response will reflect both weekly and yearly cost based on a program length of 28:30.

Quote 1: AST services quotes a price of \$3.08 per minute or \$87.78 per program per week. The Quote was received by email link to web site. These are offline services.
Yearly Cost of \$4,564.56

Quote2: Transcription Wing services quotes a price of \$2.28 per minute or \$64.98 per program per week. Yearly Cost of \$3,378.96 The Quote was received by email link to web site. These are offline services and a 5 day turnaround . Faster turnaround quotes reflect a \$2.98 per minute charge or \$84.93 per week
Yearly Cost \$4416.36.

Quote 3: Our local TV station KPLC could handle the transcription and live encoding for a production charge of \$250 per week.
Yearly cost \$13,000

The purchase of our own equipment has been extensively explored. Cost for basic software programs and hardware equipment to do closed captioning begin at about **\$5,000** . Most systems priced out at around **\$10,000**. One factor that stood out about all of the available systems, whether they were entry level or more advanced systems is they all require extensive human operation and input to create the transcript for encoding the closed captioning. For my purposes this would require the outside services of a trained stenographer or court reporter. These services would cost **\$60 to \$80 per episode**

Cost of equipment \$5,000 min.

Yearly cost of personnel to operate \$3,120 to \$4,160 (cost depends on which company we use)

THE IMPACT OF CLOSED CAPTIONING ON BAYOU COUNTRY OUTDOORS TV PROGRAM.

After receiving the quotes and estimates for providing closed captioning to our program by outside services, we see no way we can afford to use those services. When we review the cost for buying and operating the equipment and software to do closed captioning in house we find there are no saving. In fact, the investment is greater up front and the yearly cost for outside personnel to operate the equipment is nearly the same as using an outside service to do all the work.

We have also spent a great deal of time investigating the type of equipment, software, and operational information necessary to do the work in house. As we like to do all our production in house, we made an honest effort to go this route due to overall cost. However neither route to closed captioning is in our budget nor is it likely to be.

We have approached several possible sponsors to support the close captioning of BAYOU COUNTRY OUTDOORS, but have meet with little interest, when they see the cost and return.

IF WE ARE REQUIRED TO CLOSE CAPTION BAYOU COUNTRY OUTDOORS, AFTER 20 YEARS ON THE AIR, THE SHOW WILL NO LONGER BE ON TELEVISION. IT WILL BE A FINANCIAL BURDEN WE CAN NOT OVER COME.

We simply do not have the additional income to enter into this expensive addition to what we do. Without the exemption the broadcast station will require closed captioning and we will have to discontinue the airing of the program.

FINANCIALS

Our finances are quite simple. We are a “mom and pop home business” . We produce a weekly outdoor TV show that features ourselves (Susan and Maurice) as the host. We produce it, host it and market it. Our income is based solely on money received in selling

advertising sponsorship on the program. We do not have another source of income. Our business expenses revolve around cost of producing, airing and selling the show. (note tax returns) Since we are self employed and file our taxes as such, our income also pays our living expenses.

We do not have accountants, lawyers, or audits nor statements of our profit or losses. To provide the in-depth financial as you request them is an undo burden for two reasons.

1. We can't afford to have them done, nor in the normal course of our business do we need them. Therefore we haven't any. 2. Even if there were funds available, your request for this information does not give us sufficient time to get the professionals to do them.

We do, however, have our tax returns, which we will gladly provide, as they provide our total income for the years 2011 and 2012. All income comes from advertising on BAYOU COUNTRY OUTDOORS and all business expenses are listed and results from, producing, airing and marketing the program.

ASSETS AND LIABILITIES

We have no statements as to assets or liabilities other than our tax returns. Most of what you have ask for we can not provide, as we do not have or use such statements. Our accounting,, as in our business model, is simple. We collect from our invoiced clients when they are due, in advance of their advertising run, and we pay our bills as due. No need for profit and loss statements or assets and liabilities statements.

Our assets are few. We own our home and have two vehicles. 2001 Dodge Ram truck, and 2009 Dodge charger. We have one video camera and a computer based editor we use in the business. All other assets are personal. We have no stocks, bonds, IRA's or cash accounts receivables. All of our invoices are paid when due. We have no business liabilities because all our of air time is paid in advance of airing. We have no loans outstanding or do we have credit cards. Our inventory is prepaid air time, paid by the week, in advance. We do not have a saving account and our average bank balance is under \$1,000.

Our only reoccurring bills on our business are for air time cost and occasional office supplies. Our only reoccurring bills in our private life are the monthly utilities, insurance, fuel, food and some repair bills. We have no current unpaid bills.

VIDEO PROGRAMMING ASSISTANCE AND ADDITIONAL SPONSORSHIP

We do not have a program distributor. We do that ourselves. We only distribute and broadcast our show one TV Station, KPLC TV Ch 7 NBC, Lake Charles, La. When we inquires about close captioning assistance, they were able and willing but with a production fee of \$250 per week being charged.

Additional sponsorship is not an option for several reason. When we have approached possible sponsors we could not offer them more than a tag stating their assistance with the closed captioning. That tag would cost more than buying a longer ad in the program, so they lose interest in the sponsorship of the closed captioning. We can't offer a spot in

the program, in return for close captioning support, because the program's available ad space is nearly always sold out with no additional space available. To offer a space in the program's ad blocks would mean removing another paying client and replacing them with a client who's money would go to buy close captioning. This is the same as me paying for the close captioning. Our market area and what we can earn on the program is at its limits.

OUR OPERATION

Our business name is MAURICE AND SUSAN FONTENOT dba OUTDOOR ADVENTURES PRODUCTIONS and our operation is to produce TV programming and sell the advertising contained within that programming. We produce only one TV program and that is BAYOU COUNTRY OUTDOORS. It is a weekly program that features Susan and Maurice as it host and talent. That program airs locally on KPLC TV CH 7 LAKE CHARLES, LA. We have our own in house editing and production capabilities that make producing a weekly program affordable and allows us to make a living from doing only that. We have been doing this program for 20 years.

OTHER RELEVANT INFORMATION

This will be the third time we have provide information concerning the request for exemption for closed captioning. Each time we have provide information as to what we earn a year and how close captioning would be a undue burden on our business. If the regulations are still as they were in June of 2012 as stated below, we can't understand why we have not yet been granted the exemption and why we must continue to provide the same information each time.

FCC rules for Exemptions outlined in Section 79.1 (f) (11).

(11) Captioning expense in excess of 2% of gross revenues. No video programming provider shall be required to expend any money to caption any video programming if such expenditure would exceed 2% of the gross revenues received from that channel during the previous calendar year.

And as per the requirements outlined in Section 79.1 (f) (11 & 12).

(12) Channels producing revenues of under \$3,000,000. No video programming provider shall be required to expend any money to caption any channel of video programming producing annual gross revenues of less than \$3,000,000 during the previous calendar year other than the obligation to pass through video programming already captioned when received pursuant to paragraph (c) of this section.

We are but one of many small producers, who provide programming on a local level, that run small production houses where they, the owners, are usually the only employees. Surely the above regulations were design for producers and business such as ours. If we don't qualify for the emption then who in the USA would?

Schedule:

Outdoor Adventures Productions produces and provides only one program for broadcast or other wise. That program is BAYOU COUNTRY OUTDOOR, which airs on KPLC Ch 7, on Saturdays at 6:30AM .

CONCLUSION

The state of the economy creates difficulty in making sales of advertising on the program. We have reduced prices to where there is very little profit, in hopes of the economy picking up. To add any additional cost to the program by addition of close captioning or any other expense would be impossible and still remain in business. We can't raise rates to cover any addition expenses in airing the program. No one would pay it. The financial burden for closed captioning would be too great and would increase the cost of airing by over 30% . Our weekly air time cost is \$275.00

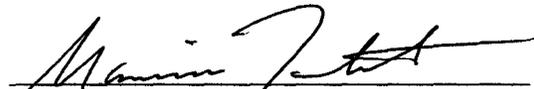
WITHOUT THE EXEMPTION FOR CLOSED CAPTIONING, WE WOULD BE PLACED UNDER AN UNDO BURDEN AND OUR ONLY OPTION WOULD BE TO CLOSE DOWN THE BUSINESS. Since this program is our only source of income we would not only be out of business, we would also be out of a job. Our life and career had been doing this program and at our ages new careers aren't in our futures.

Again, we are a small mom and pop home based business, not a large media corporation in which these rules were written and who can afford to implement them.

Declaration:

I, Maurice Fontenot, am co-owner, of Outdoor Adventures Productions, and have reviewed the Petition for Exemption for Closed Captioning filed on behalf of Maurice Fontenot and Susan Fontenot , joint venture, doing business as, Outdoor Adventures Productions, in this matter, and upon information and belief, believe the statements regarding our organization and BAYOU COUNTY OUTDOORS, to be true and accurate.

I declare under the penalty of perjury that the information contained in this submission is true and correct.


Maurice Fontenot Co-owner

**Maurice Fontenot / dba
Outdoor Adventures Prod.
1019 SHADY LN. WESTLAKE, LA. 70669
337 794-5407**

10/25/13
Date



Have a Question?

Sign In

SIGN UP

HOME TURNAROUND PRICE FEATURES SECURITY AUDIO FORMATS FAQ TESTIMONIALS CONTACT US



Closed Captioning Services

Whether you are a production studio that needs to caption videos or a church that simply wants to place videos of sermons online, we have a closed captioning service for you! Closed captioning is the process of displaying text on a visual message to ensure information delivery and increase the audience's understanding. Unlike hard-coded subtitles, closed captioning lets your audience select whether they would like to see the captions or not. This means unobtrusive captions for people to process the information easily.



At TranscriptionWing we provide accurate closed captioning services that mirror your video message. Our team of professional transcriptionists and operators have years of transcription experience and will work to convert your message with the highest degree of accuracy. This is done with optimal placement of the captions in mind so your audience may follow the message easily with uncompromised visual enjoyment.

We offer high quality closed captioning services at competitive rates as our closed captioning and transcription services rates are always by the recorded minute. Our rates start as low as \$1.29/min for transcription services and \$0.99/recorded minute for closed captioning. Since we price by the minute of your recordings, we are able to offer completely transparent packages. This means high quality closed captions for your message at affordable rates, and with no surprises attached.

To obtain an instant quote on your closed captioning project, simply refer to our featured pricing calculator. Besides pricing our services by the minute, our experts can provide extra services to meet any demand. Whether it is tight deadlines that require 4 hour turnaround times or muffled talking that is hard to decipher, our team will take care of it.

If you would like to place a project order, simply create a free account on our website and upload the video file(s) that you would like to have closed captions produced for. We accept up to 10 files at once, with a maximum total of 800 megabytes. If you rely on hard copies for your messages, we would be happy to received your projects by mail

Closed captioning presents significant benefits to your audience, and may help each viewer to effectively understand your message. Our team of trained professionals can meet virtually any demand, and would be happy to cater to all your needs while ensuring the highest degree of caption accuracy with optimal placement.

TRANSCRIPTION SERVICES

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1.29
+ .99

\$ 2.28

Starts at

\$1.29

OR

Get a quote right away!

PRICING CALCULATOR

Automated Captioning & Transcription Pricing

AST's CaptionSync web-automated captioning is straightforward and simple and significantly faster and less expensive than alternative captioning methods. Because CaptionSync is a web-based service, there is no software to purchase, and it is always available.

Simply upload your media to our CaptionSync server and select whether you want captioning, transcription, or both (a transcript is required in order to create caption output). The outputs you select are returned electronically -- no need to ship anything.

	<u>Captioning Only</u> (have transcript)	<u>Transcription Only</u>	<u>Captioning & Transcription</u> (need transcript)	<u>Production Transcripts</u> (time stamped)
Immediate Turnaround	\$1.48 / minute			
Standard 3-day Turnaround⁵		\$1.60 / minute	\$3.08 / minute	\$2.25 / minute
RUSH 24-hour Turnaround⁵		\$2.16 / minute	\$3.64 / minute	\$2.81 / minute

Prices are per minute of media.

Bulk pricing is available for purchases of more than 10 hours; contact us for details.

Notes

1. AST will endeavor to caption all content submitted to our system, but content with excessive music or noise may not be captionable by the AST system. Captioning charges only apply for successfully captioned content; failed captioning attempts do not incur caption fees. If you request a transcript, and your content is not captionable, you will receive only the transcript, and you will be billed only for the transcription portion of the fee.
2. Billing resolution is one minute; all submissions are rounded up to the next nearest minute.
3. On approval of credit, terms are Net 30. Invoices are issued monthly.
4. AST makes many caption output formats available; there are no additional charges for requesting and receiving multiple output formats for submission.
5. The turnaround time for transcription is normally less than three business days. RUSH transcription is one business day.
6. Pricing is for caption and/or transcript files for media content that has been electronically submitted to CaptionSync. Call us if you need assistance with other aspects of captioning, including digitization of analog media, audio extraction for formats not supported automatically by our website, or encoding of the final media (which may be required for some media formats).
7. You may pre-purchase time on the CaptionSync server in order to take advantage of volume discounts or if you do not have credit approval with us. Pre-purchased CaptionSync time is non-refundable and expires five years after purchase if not used. The minimum transaction for pre-purchase is \$75.
8. Prices are valid through Dec 31, 2013.
9. All prices are in US Dollars.

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Search Products

Search input field with 'All Fields' dropdown and 'Go' button.

Product Categories

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Distribution
Embedding/De-Embedding
Fiber Transmission
Frame Sync
High Definition Products
Insertion VBI
Routers, up to 128X128
Sync Generators
Timing & Phase
Video Presence Detector
Video Processing
Video Switchers/AF

Product Series

- 100/200/600 Series
1000 Series
3000 Series
400 Chameleon Series
500 Series
700 Series
800 Series
860 Series
861 Series
862 Series
900 Series
OP Series Routers
OpenGear
Portable Series
XE Series Routers

Product Catalog

CD catalog available

Closed Caption Encoder, line 21, F1 & F2, with decoder

Model No.: PCE-845D



Click to Enlarge Images

Features:

- Line 21 Field 1
Line 21 Field 2
Caption & Text
Channel 1 & 2
News Wire
NTSC Input
S/VHS Input & Output
Y, R-Y, B-Y Input & Output
RS-232C Controlled
One Closed Caption Output
One Open Caption Output

Description:

The PCE-845/D is a Closed Caption Encoder for Inserting Caption and Text data on line 21 of the NTSC signal. The PCE-845/D will insert four channels of data that are multiplexed into the vertical interval on line 21 of field one. The four channels of line 21 are described as Caption Channel One, Caption Channel Two, Text Channel One, and Text Channel Two.

The PCE 845/D also processes data on Line 21 of field two to meet the revised FCC specifications. To meet future requirements, the PCE 845/D is capable of inserting data on lines 10 through 25. A single internal jumper selects correct line placement. The unit is compatible with PAL closed caption, and caption data is usually inserted on Line 22 of field one. Line voltage operation is recommended for 115/240VAC, 50/60Hz, internally selected. The input signals are composite video, S/VHS, or Y, R-Y, B-Y.

The rear toggle switches between composite and S/VHS. An internal shunt jumper selects between differential and single ended input.

There is one composite closed caption video output and one open caption output. If a component format is used, the delay of each signal path is carefully matched, providing transparent thru-put. An RS-232C Input/output data port is provided on the rear panel that operates from 600 to 4800 baud (jumper selected). A second data port can accommodate an external modem. A switch on the front panel labeled "TEST" places a test message on line 21 to confirm proper operation of the encoder. A modem and computer can be connected to the PCE-845/D simultaneously to receive local and remote caption data.

Two front panel LED's indicate the operation in field one or field two. Other status indicators confirm the presence of input video and RS-232. By-pass mode may be selected from the front panel, by software commands or via remote control. By-pass is transparent, and will not glitch the video signal when selected.

Handwritten note: Hardware 1/6/95



Data Sheet

Product ID: 107 has been viewed 0 times.

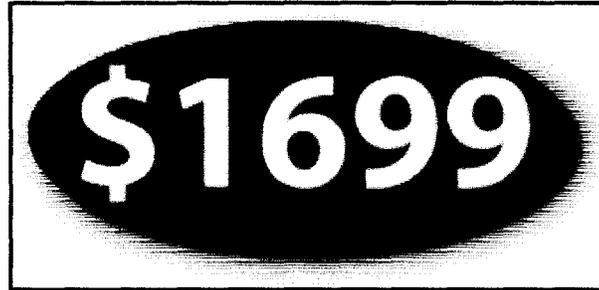
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Roll-Up Captions (2, 3 or 4 lines) or Pop-Ons!



SOFTWARE

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EZCaption 6.0 is a 100% Windows-based, stand-alone, dedicated captioning application. **EZCaption 6.0** is designed for use by:

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- News Organizations
- Public Speakers

EZCaption 6.0 includes a powerful text editor/spell-checker, but can also easily load standard word processor files.

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For the year Jan. 1–Dec. 31, 2011, or other tax year beginning _____, 2011, ending _____, 20

Your first name and initial Lester M **Last name** Fontenot **Your social security number** [REDACTED]

If a joint return, spouse's first name and initial Susan J **Last name** Fontenot **Spouse's social security number** [REDACTED]

Home address (number and street). If you have a P.O. box, see instructions. 1019 Shady Lane **Apt. no.**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Westlake LA 70669

Foreign country name **Foreign province/country** **Foreign postal code**

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

Filing Status

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here.

4 Head of household (with qualifying person). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here.

5 Qualifying widow(er) with dependent child

Check only one box.

Exemptions

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

b Spouse

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)

If more than four dependents, see instructions and check here

d Total number of exemptions claimed 2

Boxes checked on 6a and 6b 2

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above 2

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	0
8a	Taxable interest. Attach Schedule B if required	8a	0
b	Tax-exempt interest. Do not include on line 8a	8b	0
9a	Ordinary dividends. Attach Schedule B if required	9a	0
b	Qualified dividends	9b	0
10	Taxable refunds, credits, or offsets of state and local income taxes	10	194
11	Alimony received	11	0
12	Business income or (loss). Attach Schedule C or C-EZ	12	1,258
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	0
14	Other gains or (losses). Attach Form 4797	14	0
15a	IRA distributions	15a	0
b	Taxable amount	15b	0
16a	Pensions and annuities	16a	0
b	Taxable amount	16b	0
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	0
18	Farm income or (loss). Attach Schedule F	18	0
19	Unemployment compensation	19	0
20a	Social security benefits	20a	0
b	Taxable amount	20b	0
21	Other income. List type and amount	21	0
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income	22	1,452

Adjusted Gross Income

23	Educator expenses	23	0
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	0
25	Health savings account deduction. Attach Form 8889	25	0
26	Moving expenses. Attach Form 3903	26	0
27	Deductible part of self-employment tax. Attach Schedule SE	27	88
28	Self-employed SEP, SIMPLE, and qualified plans	28	0
29	Self-employed health insurance deduction	29	0
30	Penalty on early withdrawal of savings	30	0
31a	Alimony paid	31a	0
b	Recipient's SSN	32	0
33	IRA deduction	33	0
34	Student loan interest deduction	34	0
35	Tuition and fees. Attach Form 8917	35	0
36	Domestic production activities deduction. Attach Form 8903	36	0
37	Add lines 23 through 35	37	88
38	Subtract line 37 from line 22. This is your adjusted gross income	38	1,364

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 1,364

39a Check You were born before January 2, 1947, Blind. Total boxes checked 39a 0
 if: Spouse was born before January 2, 1947, Blind.

b If your spouse itemizes on a separate return, or you were a dual-status alien, check here 39b

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 22,830

41 Subtract line 40 from line 38 41 -21,466

42 Exemptions. Multiply \$3,700 by the number on line 6d 42 7,400

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 0

44 Tax (see instructions). Check if any from:
 a Form(s) 8814 b Form 4972 c 962 election 44 0

45 Alternative minimum tax (see instructions). Attach Form 6251 45 0

46 Add lines 44 and 45 46 0

47 Foreign tax credit. Attach Form 1116 if required 47 0

48 Credit for child and dependent care expenses. Attach Form 2441 48

49 Education credits from Form 8863, line 23 49

50 Retirement savings contributions credit. Attach Form 8880 50 0

51 Child tax credit (see instructions) 51

52 Residential energy credits. Attach Form 5695 52

53 Other credits from Form: a 3800 b 8801 c 53 0

54 Add lines 47 through 53. These are your total credits 54 0

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- 55 0

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, \$5,800
 - Married filing jointly or Qualifying widow(er), \$11,600
 - Head of household, \$8,500

Other Taxes

56 Self-employment tax. Attach Schedule SE 56 154

57 Unreported social security and Medicare tax from Form: a 4137 b 8919 57 0

58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 58 0

59a Household employment taxes from Schedule H 59a 0

b First-time homebuyer credit repayment. Attach Form 5405 if required 59b 0

60 Other taxes Enter code(s) from instructions 60

61 Add lines 55 through 60. This is your total tax 61 154

Payments

62 Federal income tax withheld from Forms W-2 and 1099 62 0

63 2011 estimated tax payments and amount applied from 2010 return 63 0

64a Earned income credit (EIC) 64a

b Nontaxable combat pay election 64b

65 Additional child tax credit. Attach Form 8812 65

66 American opportunity credit from Form 8863, line 14 66

67 First-time homebuyer credit from Form 5405, line 10 67 0

68 Amount paid with request for extension to file 68

69 Excess social security and tier 1 RRTA tax withheld 69 0

70 Credit for federal tax on fuels. Attach Form 4136 70

71 Credits from Form:
 a 2439 b 8839 c 8801 d 8885 71 0

72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments 72 0

If you have a qualifying child, attach Schedule EIC.

Refund

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid 73

74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here 74a

b Routing number XXXXXXXXX c Type: Checking Savings

d Account number XXXXXXXXXXXXXXXXXXXX

75 Amount of line 73 you want applied to your 2012 estimated tax 75

Amount You Owe

76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions 76 154

77 Estimated tax penalty (see instructions) 77

Third Party Designee

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

Designee's name Phone no. Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature *Lester M Fontenot* Date 4/14/12 Your occupation television producer Daytime phone number 337-439-4063

Spouse's signature. If a joint return, both must sign. *Susan J Fontenot* Date Spouse's occupation television producer If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN

Paid Preparer Use Only

Firm's name Firm's EIN

Firm's address Phone no.

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2011
Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedule A (Form 1040).**

Name(s) shown on Form 1040

Lester M Fontenot

Your social security number

██████████

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	3,987
	2	Enter amount from Form 1040, line 38	2	1,364
	3	Multiply line 2 by 7.5% (.075)	3	102
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	3,885
Taxes You Paid	5 State and local (check only one box):			
	a.	<input type="checkbox"/> Income taxes, or	5	0
	b.	<input type="checkbox"/> General sales taxes		
	6	Real estate taxes (see instructions)	6	50
	7	Personal property taxes	7	0
	8	Other taxes. List type and amount ▶	8	0

	9	Add lines 5 through 8	9	50
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	0
	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	0

	12	Points not reported to you on Form 1098. See instructions for special rules	12	0
	13	Mortgage insurance premiums (see instructions)	13	0
	14	Investment interest. Attach Form 4952 if required. (See instructions)	14	0
	15	Add lines 10 through 14	15	0
Gifts to Charity	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	
	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	
	18	Carryover from prior year	18	
	19	Add lines 16 through 18	19	
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	0
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.) ▶	21	0

	22	Tax preparation fees	22	
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	18,922
	DEPRECIATION		24	18,922
	24	Add lines 21 through 23	24	
	25	Enter amount from Form 1040, line 38	25	1,364
26	Multiply line 25 by 2% (.02)	26	27	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	18,895
Other Miscellaneous Deductions	28	Other—from list in the instructions. List type and amount ▶	28	0

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	22,830
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here		<input type="checkbox"/>

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2011
Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

▶ 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.

Name of proprietor Lester M Fontenot		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) television productions		B Enter code from instructions 541800
C Business name. If no separate business name, leave blank. Lester M Fontenot DBA Outdoor Adventures Prod		D Employer ID number (EIN), (see instr.)
E Business address (including suite or room no.) ▶ 1019 Shady Lane City, town or post office, state, and ZIP code Westlake LA 70669		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on losses . . .		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2011, check here . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
I Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions) . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file all required Forms 1099? . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

Income			
1a Merchant card and third party payments. For 2011, enter -0-	1a	0	
b Gross receipts or sales not entered on line 1a (see instructions)	1b	30,120	
c 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	1c	0	
d Total gross receipts. Add lines 1a through 1c	1d	30,120	
2 Returns and allowances plus any other adjustments (see instructions)	2		
3 Subtract line 2 from line 1d	3	30,120	
4 Cost of goods sold (from line 42)	4	0	
5 Gross profit. Subtract line 4 from line 3	5	30,120	
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6		
7 Gross income. Add lines 5 and 6	7	30,120	

Expenses.		Enter expenses for business use of your home only on line 30.			
8 Advertising	8	7,995	18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9	9,781	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, & equipment	20a	0
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	2,997	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	1,171
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	0
17 Legal and professional services	17	108	25 Utilities	25	
18 Total expenses before expenses for business use of home. Add lines 8 through 27a	18		26 Wages (less employment credits)	26	
19 Tentative profit or (loss). Subtract line 18 from line 7	19		27a Other expenses (from line 48)	27a	5,199
20 Expenses for business use of your home. Attach Form 8829. Do not report such expenses elsewhere	20		27b Reserved for future use	27b	
21 Net profit or (loss). Subtract line 20 from line 19.	21		28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	27,251
• 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.			29 Tentative profit or (loss). Subtract line 28 from line 7	29	2,869
• If a loss, you must go to line 32.			30 Expenses for business use of your home. Attach Form 8829. Do not report such expenses elsewhere	30	2,240
32 If you have a loss, check the box that describes your investment in this activity (see instructions).			31 Net profit or (loss). Subtract line 30 from line 29.	31	629
• 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. Estates and trusts, enter on Form 1041, line 3.					
• If you checked 32b, you must attach Form 6198. Your loss may be limited.					
			32a <input checked="" type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

Part I 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 explanation)

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	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	0
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	0

Part II 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 2011, 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 No

46 Do you (or your spouse) have another vehicle available for personal use? Yes No

47a Do you have evidence to support your deduction? Yes No

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

Part III Other Expenses. List below business expenses not included on lines 8-26 or line 30.

show productions	1,020
Other [Enter description] Kids Day Event	1,710
company cell phones	1,014
bank fees	875
tax prep	280
internet	300

48 Total other expenses. Enter here and on line 27a 48 5,199

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2011
Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

▶ 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.

Name of proprietor Susan J Fontenot		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) television productions		B Enter code from instructions ▶ 541800
C Business name. If no separate business name, leave blank. Susan J Fontenot DBA Outdoor Adventures Prod		D Employer ID number (EIN), (see instr.)
E Business address (including suite or room no.) ▶ 1019 Shady Lane City, town or post office, state, and ZIP code Westlake LA 70669		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on losses . . .		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2011, check here . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions) . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file all required Forms 1099? . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Income			
1a Merchant card and third party payments. For 2011, enter -0-	0	1a	0
b Gross receipts or sales not entered on line 1a (see instructions)	30,120	1b	30,120
c 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	0	1c	0
d Total gross receipts. Add lines 1a through 1c	30,120	1d	30,120
2 Returns and allowances plus any other adjustments (see instructions)		2	
3 Subtract line 2 from line 1d	30,120	3	30,120
4 Cost of goods sold (from line 42)	0	4	0
5 Gross profit. Subtract line 4 from line 3	30,120	5	30,120
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	
7 Gross income. Add lines 5 and 6	30,120	7	30,120

Expenses.		Enter expenses for business use of your home only on line 30.	
8 Advertising	7,995	18 Office expense (see instructions)	18
9 Car and truck expenses (see instructions)	9,781	19 Pension and profit-sharing plans	19
10 Commissions and fees		20 Rent or lease (see instructions):	
11 Contract labor (see instructions)		a Vehicles, machinery, & equipment	0
12 Depletion		b Other business property	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	2,997	21 Repairs and maintenance	21
14 Employee benefit programs (other than on line 19)		22 Supplies (not included in Part III)	1,171
15 Insurance (other than health)		23 Taxes and licenses	23
16 Interest:		24 Travel, meals, and entertainment:	
a Mortgage (paid to banks, etc.)		a Travel	24a
b Other		b Deductible meals and entertainment (see instructions)	0
17 Legal and professional services	108	25 Utilities	25
28 Total expenses before expenses for business use of home. Add lines 8 through 27a		26 Wages (less employment credits)	26
29 Tentative profit or (loss). Subtract line 28 from line 7		27a Other expenses (from line 48)	5,199
30 Expenses for business use of your home. Attach Form 8829. Do not report such expenses elsewhere		27b Reserved for future use	27b
31 Net profit or (loss). Subtract line 30 from line 29.		28	27,251
• 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.		29	2,869
• If a loss, you must go to line 32.		30	2,240
32 If you have a loss, check the box that describes your investment in this activity (see instructions).		31	629
• 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. Estates and trusts, enter on Form 1041, line 3.		32a <input checked="" type="checkbox"/> All investment is at risk.	
• If you checked 32b, you must attach Form 6198. Your loss may be limited.		32b <input type="checkbox"/> Some investment is not at risk.	



Part III 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 explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? Yes No
If "Yes," attach explanation

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	0
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	0

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 2011, 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 No

46 Do you (or your spouse) have another vehicle available for personal use? Yes No

47a 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.

show production	1,020
other kids day	1,710
company cell phones	1,014
bank fees	875
tax prep	280
internet	300
48 Total other expenses. Enter here and on line 27a	48 5,199

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

2011
Attachment
Sequence No. **17**

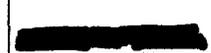
Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See separate instructions.**

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

Lester M Fontenot

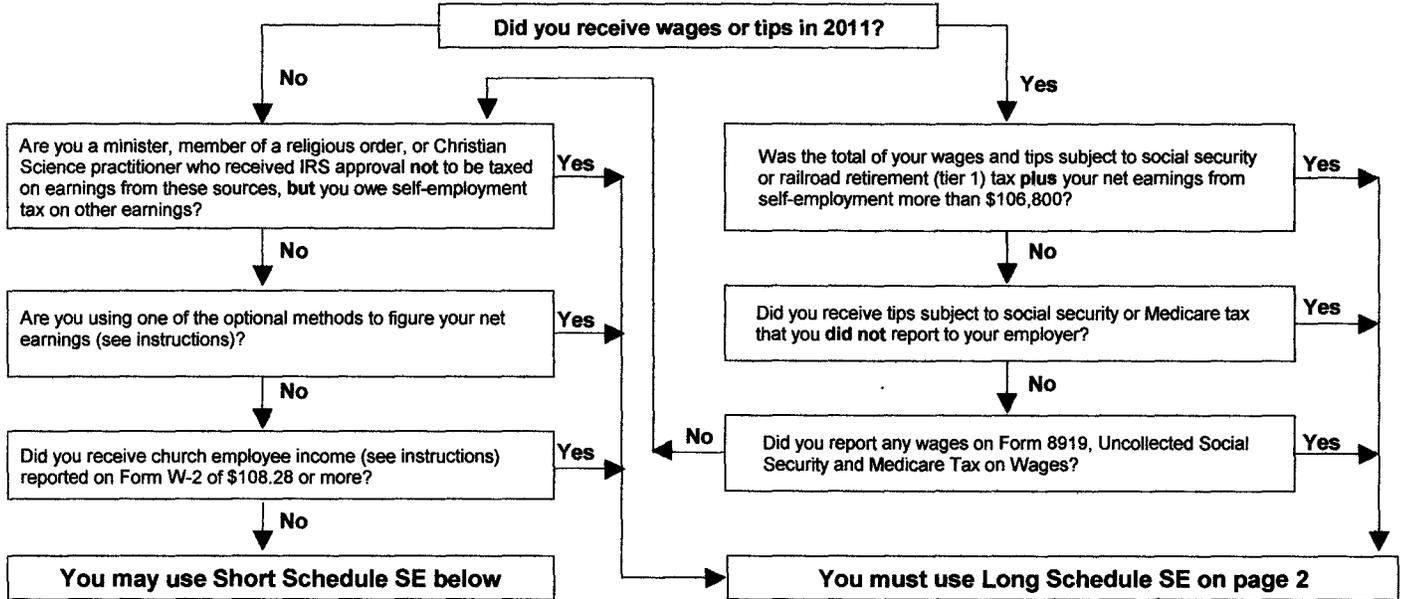
Social security number of person with self-employment income ▶



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.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A.	1a	0
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	(0)
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	629
3 Combine lines 1a, 1b, and 2.	3	629
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	581
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	77
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	6	44

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

2011

Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See separate instructions.**

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

Susan J Fontenot

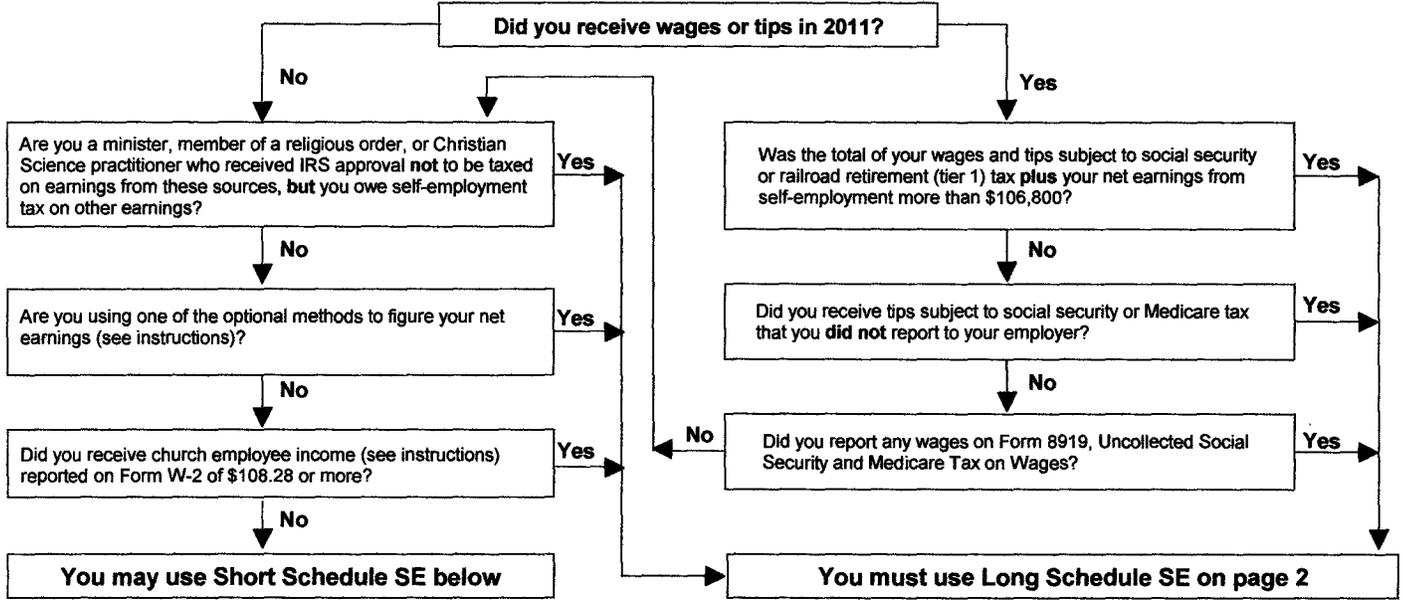
Social security number of person
with self-employment income ▶

[REDACTED]

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	0
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	(0)
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	629
3	Combine lines 1a, 1b, and 2.	3	629
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	581
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	77
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.	6	44

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return Lester M Fontenot	Business or activity to which this form relates SCH C 1	Identifying number [REDACTED]
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Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount. (see instructions)	1	500,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	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	500,000
6		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
hp printer	231	231
All other assets	2,766	2,766
7 Listed property. Enter the amount from line 29	7	0
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	2,997
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	2,997
10 Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	500,000
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	2,997
13 Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12	13	0

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

Part I 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	0
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	0

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

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2011	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		0	5.00	HY	200DB	0
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

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

Part III Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	0
22 Total. Add amounts from line 12, lines 14 through 17, line 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	2,997
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

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

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

24a Do you have evidence to support the business/investment use claimed? [X] Yes [] No 24b If "Yes," is the evidence written? [X] Yes [] No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29.

Section B—Information on Use of Vehicles

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

Table with 6 columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Includes rows 30-36.

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

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

Table with 2 columns: Yes, No. Includes rows 37-41.

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

Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortized for this year. Includes rows 42-44.

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return Lester M Fontenot	Business or activity to which this form relates SCH C 2	Identifying number [REDACTED]
--	--	----------------------------------

Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount. (see instructions)	1	500,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	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	500,000

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost	
hp printer	231	231	
All other assets	2,766	2,766	
7 Listed property. Enter the amount from line 29	7	0	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	2,997	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	2,997	
10 Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10		
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	500,000	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	2,997	
13 Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12	13	0	

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	0
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	0

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 2011	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		0	5.00	HY	200DB	0
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	0
22 Total. Add amounts from line 12, lines 14 through 17, line 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	2,997
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

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

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

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29 for depreciation calculations.

Section B—Information on Use of Vehicles

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

Table with 6 main columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Includes rows 30-36 for mileage and personal use questions.

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

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

Table with 2 columns: Yes, No. Includes rows 37-41 for employer policy and use questions.

Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44 for amortization calculations.

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return Lester M Fontenot	Business or activity to which this form relates Schedule A	Identifying number [REDACTED]
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Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount. (see instructions)	1	500,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	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	500,000
6		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	0
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10 Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	500,000
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0
13 Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12	▶ 13	0

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

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

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

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

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2011	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	0
22 Total. Add amounts from line 12, lines 14 through 17, line 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	0
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

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

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

24a Do you have evidence to support the business/investment use claimed? [X] Yes [] No 24b If "Yes," is the evidence written? [X] Yes [] No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows for special depreciation allowance and property used more than 50% in a qualified business use.

Section B—Information on Use of Vehicles

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

Table with 6 main columns for vehicles (a-f) and 2 sub-columns for Yes/No. Rows include total business/investment miles, commuting miles, other personal miles, total miles, and availability for personal use.

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

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

Table with 2 columns: Yes, No. Rows include questions about written policy statements, personal use of vehicles, and requirements for qualified automobile demonstration use.

Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows for 2011 tax year and total amortization.

Expenses for Business Use of Your Home

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

Department of the Treasury
Internal Revenue Service (99)

► See separate instructions.

Name(s) of proprietor(s)

Lester M Fontenot

Your social security number

██████████

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	393
2	Total area of home	2	1,626
3	Divide line 1 by line 2. Enter the result as a percentage	3	24.17 %
For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	Total hours available for use during the year (365 days X 24 hrs) (see instructions)	5	8,760 hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	24.17 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions. See instructions for columns (a) and (b) before completing lines 9-21.	8	2,869
		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	0
11	Real estate taxes (see instructions)	11	14
12	Add lines 9, 10, and 11	12	0 14
13	Multiply line 12, column (b) by line 7	13	3
14	Add line 12, column (a) and line 13	14	3
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	2,866
16	Excess mortgage interest (see instructions)	16	
17	Insurance	17	1,219
18	Rent	18	
19	Repairs and maintenance	19	459
20	Utilities	20	2,690
21	Other expenses (see instructions)	21	0 0
22	Add lines 16 through 21	22	0 4,368
23	Multiply line 22, column (b) by line 7	23	1,056
24	Carryover of operating expenses from 2010 Form 8829, line 42	24	0
25	Add line 22 in column (a), line 23, and line 24	25	1,056
26	Allowable operating expenses. Enter the smaller of line 15 or line 25	26	1,056
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	1,810
28	Excess casualty losses (see instructions)	28	0
29	Depreciation of your home from line 41 below	29	1,181
30	Carryover of excess casualty losses and depreciation from 2010 Form 8829, line 43	30	0
31	Add lines 28 through 30	31	1,181
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	1,181
33	Add lines 14, 26, and 32	33	2,240
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions)	34	0
35	Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	35	2,240

Part III Depreciation of Your Home

36	Enter the smaller of your home's adjusted basis or its fair market value (see instr.) See attached	36	135,000
37	Value of land included on line 36	37	20,000
38	Basis of building. Subtract line 37 from line 36	38	115,000
39	Business basis of building. Multiply line 38 by line 7	39	27,796
40	Depreciation percentage (see instructions)	40	2.5640 %
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above. See attached	41	1,181

Part IV Carryover of Unallowed Expenses to 2012

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

Expenses for Business Use of Your Home

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

Department of the Treasury
Internal Revenue Service (99)

► See separate instructions.

Name(s) of proprietor(s) **Lester M Fontenot** Your social security number **[REDACTED]**

Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	393
2	Total area of home	2	1,626
3	Divide line 1 by line 2. Enter the result as a percentage	3	24.17 %
For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	Total hours available for use during the year (365 days X 24 hrs) (see instructions)	5	8,760 hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	24.17 %

Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions.	8	2,869
<i>See instructions for columns (a) and (b) before completing lines 9-21.</i>			
		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	0
11	Real estate taxes (see instructions)	11	
12	Add lines 9, 10, and 11	12	0
13	Multiply line 12, column (b) by line 7	13	0
14	Add line 12, column (a) and line 13	14	0
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	2,869
16	Excess mortgage interest (see instructions)	16	
17	Insurance	17	
18	Rent	18	
19	Repairs and maintenance	19	
20	Utilities	20	
21	Other expenses (see instructions)	21	0
22	Add lines 16 through 21	22	0
23	Multiply line 22, column (b) by line 7	23	0
24	Carryover of operating expenses from 2010 Form 8829, line 42	24	
25	Add line 22 in column (a), line 23, and line 24	25	0
26	Allowable operating expenses. Enter the smaller of line 15 or line 25	26	0
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	2,869
28	Excess casualty losses (see instructions)	28	0
29	Depreciation of your home from line 41 below	29	0
30	Carryover of excess casualty losses and depreciation from 2010 Form 8829, line 43	30	
31	Add lines 28 through 30	31	0
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	0
33	Add lines 14, 26, and 32	33	0
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions)	34	0
35	Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	35	0

Depreciation of Your Home

36	Enter the smaller of your home's adjusted basis or its fair market value (see instr.)	36	0
37	Value of land included on line 36	37	
38	Basis of building. Subtract line 37 from line 36	38	0
39	Business basis of building. Multiply line 38 by line 7	39	0
40	Depreciation percentage (see instructions)	40	0.0000 %
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	0

Carryover of Unallowed Expenses to 2012

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

Expenses for Business Use of Your Home

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

Department of the Treasury
Internal Revenue Service (99)

► See separate instructions.

Name(s) of proprietor(s) Susan J Fontenot Your social security number
██████████

Part of Your Home Used for Business

1 Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	393
2 Total area of home	2	1,626
3 Divide line 1 by line 2. Enter the result as a percentage	3	24.17 %
For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.		
4 Multiply days used for daycare during year by hours used per day	4	hr.
5 Total hours available for use during the year (365 days X 24 hrs) (see instructions)	5	8,760 hr.
6 Divide line 4 by line 5. Enter the result as a decimal amount	6	
7 Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	24.17 %

Figure Your Allowable Deduction

8 Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions. See instructions for columns (a) and (b) before completing lines 9-21.	8				2,869
		(a) Direct expenses	(b) Indirect expenses		
9 Casualty losses (see instructions)	9				
10 Deductible mortgage interest (see instructions)	10		0		
11 Real estate taxes (see instructions)	11		14		
12 Add lines 9, 10, and 11	12	0	14		
13 Multiply line 12, column (b) by line 7	13		3		
14 Add line 12, column (a) and line 13	14			3	
15 Subtract line 14 from line 8. If zero or less, enter -0-	15				2,866
16 Excess mortgage interest (see instructions)	16				
17 Insurance	17		1,219		
18 Rent	18				
19 Repairs and maintenance	19		459		
20 Utilities	20		2,690		
21 Other expenses (see instructions)	21	0	0		
22 Add lines 16 through 21	22	0	4,368		
23 Multiply line 22, column (b) by line 7	23		1,056		
24 Carryover of operating expenses from 2010 Form 8829, line 42	24				
25 Add line 22 in column (a), line 23, and line 24	25				1,056
26 Allowable operating expenses. Enter the smaller of line 15 or line 25	26				1,056
27 Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27				1,810
28 Excess casualty losses (see instructions)	28		0		
29 Depreciation of your home from line 41 below	29		1,181		
30 Carryover of excess casualty losses and depreciation from 2010 Form 8829, line 43	30				
31 Add lines 28 through 30	31				1,181
32 Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32				1,181
33 Add lines 14, 26, and 32	33				2,240
34 Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions)	34				0
35 Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	35				2,240

Depreciation of Your Home

36 Enter the smaller of your home's adjusted basis or its fair market value (see instr.) See attached	36			135,000
37 Value of land included on line 36	37			20,000
38 Basis of building. Subtract line 37 from line 36	38			115,000
39 Business basis of building. Multiply line 38 by line 7	39			27,796
40 Depreciation percentage (see instructions)	40			2.5640 %
41 Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above See attached	41			1,181

Carryover of Unallowed Expenses to 2012

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

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning _____, 2012, ending _____, 20

Your first name and initial: Lester M Last name: Fontenot
 Your social security number: [REDACTED]

If a joint return, spouse's first name and initial: Susan J Last name: Fontenot
 Spouse's social security number: [REDACTED]

Home address (number and street). If you have a P.O. box, see instructions: 1019 Shady Lane Apt. no.:
 City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions): Westlake LA 70669

Foreign country name: Foreign province/state/county: Foreign postal code:
 Presidential Election Campaign: Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

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

Exemptions
 6a 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) if child under age 17 qualifying for child tax credit (see instructions)
 If more than four dependents, see instructions and check here
 d Total number of exemptions claimed: 2

Income
 7 Wages, salaries, tips, etc. Attach Form(s) W-2: 0
 8a Taxable interest. Attach Schedule B if required: 0
 b Tax-exempt interest. Do not include on line 8a: 0
 9a Ordinary dividends. Attach Schedule B if required: 0
 b Qualified dividends: 0
 10 Taxable refunds, credits, or offsets of state and local income taxes: 90
 11 Alimony received: 0
 12 Business income or (loss). Attach Schedule C or C-EZ: 0
 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here: 0
 14 Other gains or (losses). Attach Form 4797: 0
 15a IRA distributions: 15a Taxable amount: 15b Taxable amount: 0
 16a Pensions and annuities: 16a Taxable amount: 16b Taxable amount: 0
 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E: 0
 18 Farm income or (loss). Attach Schedule F: 0
 19 Unemployment compensation: 0
 20a Social security benefits: 20a 6,920 b Taxable amount: 20b Taxable amount: 0
 21 Other income. List type and amount: 21 0
 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income: 22 90

Adjusted Gross Income
 23 Educator expenses: 23 0
 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ: 24 0
 25 Health savings account deduction. Attach Form 8889: 25 0
 26 Moving expenses. Attach Form 3903: 26 0
 27 Deductible part of self-employment tax. Attach Schedule SE: 27 0
 28 Self-employed SEP, SIMPLE, and qualified plans: 28 0
 29 Self-employed health insurance deduction: 29 0
 30 Penalty on early withdrawal of savings: 30 0
 31a Alimony paid b Recipient's SSN: 31a 0
 32 IRA deduction: 32 0
 33 Student loan interest deduction: 33 0
 34 Tuition and fees. Attach Form 8917: 34 0
 35 Domestic production activities deduction. Attach Form 8903: 35 0
 36 Add lines 23 through 35: 36 0
 37 Subtract line 36 from line 22. This is your adjusted gross income: 37 90

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 90
39a Check [] You were born before January 2, 1948, [] Blind. Total boxes checked 39a 0
if: [] Spouse was born before January 2, 1948, [] Blind.
b If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b []
40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 19,916
41 Subtract line 40 from line 38 41 -19,826
42 Exemptions. Multiply \$3,800 by the number on line 6d 42 7,600
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 0
44 Tax (see instructions). Check if any from: a [] Form(s) 8814 b [] Form 4972 c [] 962 election 44 0
45 Alternative minimum tax (see instructions). Attach Form 6251 45 0
46 Add lines 44 and 45 46 0
47 Foreign tax credit. Attach Form 1116 if required 47 0
48 Credit for child and dependent care expenses. Attach Form 2441 48
49 Education credits from Form 8863, line 19 49
50 Retirement savings contributions credit. Attach Form 8880 50 0
51 Child tax credit. Attach Schedule 8812, if required 51
52 Residential energy credits. Attach Form 5695 52
53 Other credits from Form: a [] 3800 b [] 8801 c [] 53 0
54 Add lines 47 through 53. These are your total credits 54 0
55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- 55 0

Other Taxes

56 Self-employment tax. Attach Schedule SE 56 0
57 Unreported social security and Medicare tax from Form: a [] 4137 b [] 8919 57 0
58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 58 0
59a Household employment taxes from Schedule H 59a 0
b First-time homebuyer credit repayment. Attach Form 5405 if required 59b 0
60 Other taxes Enter code(s) from instructions 60
61 Add lines 55 through 60. This is your total tax 61 0

Payments

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099 62 0
63 2012 estimated tax payments and amount applied from 2011 return 63 200
64a Earned income credit (EIC) NO 64a
b Nontaxable combat pay election 64b
65 Additional child tax credit. Attach Schedule 8812 65
66 American opportunity credit from Form 8863, line 8 66
67 Reserved 67
68 Amount paid with request for extension to file 68 0
69 Excess social security and tier 1 RRTA tax withheld 69 0
70 Credit for federal tax on fuels. Attach Form 4136 70
71 Credits from Form: a [] 2439 b [] Reserved c [] 8801 d [] 8885 71 0
72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments 72 200

Refund

Direct deposit? See instructions.

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid 73 200
74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here 74a 200
b Routing number XXXXXXXXXX c Type: [] Checking [] Savings
d Account number XXXXXXXXXXXXXXXXXXXX
75 Amount of line 73 you want applied to your 2013 estimated tax 75 0
76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions 76
77 Estimated tax penalty (see instructions) 77

Amount You Owe

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [] Yes. Complete below [X] No
Designee's name Phone no. Personal identification number (PIN)

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature Date 4/14/13 Your occupation television producer Daytime phone number 337-794-5407
Spouse's signature. If a joint return, both must sign. Date 4/14/13 Spouse's occupation television producer If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check [] if self-employed PTIN
Firm's name Firm's EIN
Firm's address Phone no.

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2012
Attachment
Sequence No. **07**

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 Form 1040
Lester M Fontenot

Your social security number
[REDACTED]

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30							
Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.																																					
	1 Medical and dental expenses (see instructions)	1			4,856																																	
	2 Enter amount from Form 1040, line 38		2	90																																		
	3 Multiply line 2 by 7.5% (.075)	3			7																																	
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-					4																																	
Taxes You Paid	5 State and local (check only one box):																																					
	a. <input type="checkbox"/> Income taxes or	5			0																																	
	b. <input type="checkbox"/> General sales taxes																																					
	6 Real estate taxes (see instructions)	6			20																																	
	7 Personal property taxes	7			35																																	
	8 Other taxes. List type and amount	8			0																																	
	9 Add lines 5 through 8					9																																
	55																																					
Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098	10			0																																	
	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			0																																	
	12 Points not reported to you on Form 1098. See instructions for special rules	12			0																																	
	13 Mortgage insurance premiums (see instructions)	13			0																																	
	14 Investment interest. Attach Form 4952 if required. (See instructions)	14			0																																	
	15 Add lines 10 through 14					15																																
0																																						
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16																																				
	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																																				
	18 Carryover from prior year	18																																				
	19 Add lines 16 through 18					19																																
0																																						
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.)	21			0																																	
	22 Tax preparation fees	22			89																																	
	23 Other expenses—investment, safe deposit box, etc. List type and amount	23																																				
	DEPRECIATION	24				14,925																																
	24 Add lines 21 through 23	24				15,014																																
	25 Enter amount from Form 1040, line 38	25			90																																	
	26 Multiply line 25 by 2% (.02)	26				2																																
27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-					27																																	
15,012																																						
Other Miscellaneous Deductions	28 Other—from list in instructions. List type and amount	28																																				
	28																																					
0																																						
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																																				
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here	30																																				
19,916																																						

**SCHEDULE C
(Form 1040)**

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

OMB No. 1545-0074

2012
Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

► 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.

Name of proprietor Lester M Fontenot		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) television productions		B Enter code from instructions 541800
C Business name. If no separate business name, leave blank. Lester M Fontenot DBA Outdoor Adventures Prod		D Employer ID number (EIN), (see instr.)
E Business address (including suite or room no.) ► 1019 Shady Lane City, town or post office, state, and ZIP code Westlake LA 70669		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2012, check here		<input type="checkbox"/> Yes <input type="checkbox"/> No
I Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on form W-2 and the "Statutory employee" box on that form was checked. <input type="checkbox"/>	1	26,218
2 Returns and allowances (see instructions)	2	
3 Subtract line 2 from line 1	3	26,218
4 Cost of goods sold (from line 42)	4	0
5 Gross profit. Subtract line 4 from line 3	5	26,218
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	26,218

Expenses.

Enter expenses for business use of your home only on line 30.

8 Advertising	8	7,150	18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9	7,489	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):	20a	0
11 Contract labor (see instructions)	11		a Vehicles, machinery, & equipment	20b	
12 Depletion	12		b Other business property	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	3,293	21 Repairs and maintenance	22	951
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	23	
15 Insurance (other than health)	15		23 Taxes and licenses	24	
16 Interest:			24 Travel, meals, and entertainment:	24a	
a Mortgage (paid to banks, etc.)	16a		a Travel	24b	17
b Other	16b		b Deductible meals and entertainment (see instructions)	25	
17 Legal and professional services	17	1,166	25 Utilities	26	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28		26 Wages (less employment credits)	27a	5,480
29 Tentative profit or (loss). Subtract line 28 from line 7	29		27a Other expenses (from line 48)	27b	
30 Expenses for business use of your home. Attach Form 8829. Do not report such expenses elsewhere	30		b Reserved for future use	28	25,546
31 Net profit or (loss). Subtract line 30 from line 29.	31			29	672
• 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 instr.) Estates and trusts, enter on Form 1041, line 3.				30	672
• If a loss, you must go to line 32.				31	0
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 on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.					
• If you checked 32b, you must attach Form 6198. Your loss may be limited.					

32a All investment is at risk.
32b Some investment is not at risk.

Part III 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 explanation)

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	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	0
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	0

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 No

46 Do you (or your spouse) have another vehicle available for personal use? Yes No

47a 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.

shooting cost	701
Other [Enter description] Kids Day Event	869
company cell phones	1,242
bank fees	1,805
tax prep	45
internet	336
mail and shipping	67
boat maintenance	415
48 Total other expenses. Enter here and on line 27a	48 5,480

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2012

Attachment Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

▶ 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.

Name of proprietor Susan J Fontenot		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) television productions		B Enter code from instructions ▶ 541800
C Business name. If no separate business name, leave blank. Susan J Fontenot DBA Outdoor Adventures Prod		D Employer ID number (EIN), (see instr.)
E Business address (including suite or room no.) ▶ 1019 Shady Lane City, town or post office, state, and ZIP code Westlake LA 70669		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2012, check here		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Income			
1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on form W-2 and the "Statutory employee" box on that form was checked. <input type="checkbox"/>	1	26,218
2	Returns and allowances (see instructions)	2	
3	Subtract line 2 from line 1	3	26,218
4	Cost of goods sold (from line 42)	4	0
5	Gross profit. Subtract line 4 from line 3	5	26,218
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	26,218

Expenses.		Enter expenses for business use of your home only on line 30.	
8	Advertising	8	7,150
9	Car and truck expenses (see instructions)	9	7,489
10	Commissions and fees	10	
11	Contract labor (see instructions)	11	
12	Depletion	12	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	3,717
14	Employee benefit programs (other than on line 19)	14	
15	Insurance (other than health)	15	
16	Interest:		
	a Mortgage (paid to banks, etc.)	16a	
	b Other	16b	
17	Legal and professional services	17	1,166
18	Office expense (see instructions)	18	
19	Pension and profit-sharing plans	19	
20	Rent or lease (see instructions):		
	a Vehicles, machinery, & equipment	20a	0
	b Other business property	20b	
21	Repairs and maintenance	21	
22	Supplies (not included in Part III)	22	951
23	Taxes and licenses	23	
24	Travel, meals, and entertainment:		
	a Travel	24a	
	b Deductible meals and entertainment (see instructions)	24b	17
25	Utilities	25	
26	Wages (less employment credits)	26	
27a	Other expenses (from line 48)	27a	5,480
27b	b Reserved for future use	27b	
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28	25,970
29	Tentative profit or (loss). Subtract line 28 from line 7	29	248
30	Expenses for business use of your home. Attach Form 8829. Do not report such expenses elsewhere	30	248
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 checked the box on line 1, see instr.) Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	0
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 on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.		
		32a	<input checked="" type="checkbox"/> All investment is at risk.
		32b	<input type="checkbox"/> Some investment is not at risk.

Part I 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 explanation)
- 34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? Yes No
If "Yes," attach explanation

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	0
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	0

Part II 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 No
- 46 Do you (or your spouse) have another vehicle available for personal use? Yes No
- 47a Do you have evidence to support your deduction? Yes No
b If "Yes," is the evidence written? Yes No

Part III Other Expenses. List below business expenses not included on lines 8–26 or line 30.

other kids day	869
company cell phones	1,242
bank fees	1,805
tax prep	45
internet	336
shooting cost	701
mail ship	67
boat repairs maintenance	415
48 Total other expenses. Enter here and on line 27a	48 5,480

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return Lester M Fontenot	Business or activity to which this form relates Form 8829 1	Identifying number [REDACTED]
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Part I Election To Expense Certain Property Under Section 179
Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount. (see instructions)	1	500,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	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	500,000
6		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	0
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10 Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	500,000
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0
13 Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12	13	0

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	0
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

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

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2012	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property	07/10/12	754	39 yrs.	MM	S/L	3
				MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	0
22 Total. Add amounts from line 12, lines 14 through 17, line 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	3
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

Attachment
Sequence No. **179**

Name(s) shown on return Lester M Fontenot	Business or activity to which this form relates	Identifying number [REDACTED]
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Part I Election To Expense Certain Property Under Section 179
Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount. (see instructions)	1	500,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	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	500,000
6		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	0
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10 Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	500,000
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0
13 Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 ▶	13	0

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

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

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

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

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2012	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	0
22 Total. Add amounts from line 12, lines 14 through 17, line 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	0
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs ▶	23	

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return Lester M Fontenot	Business or activity to which this form relates SCH C 1	Identifying number [REDACTED]
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Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount. (see instructions)	1	500,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	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	500,000
6		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
security camer	169	169
All other assets	3,124	3,124
7 Listed property. Enter the amount from line 29	7	0
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	3,293
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	3,293
10 Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	500,000
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	3,293
13 Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12	▶ 13	0

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

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	0
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	0

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

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2012	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		0	5.00	HY	200DB	0
c 7-year property		0	7.00	HY	200DB	0
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

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

Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	0
22 Total. Add amounts from line 12, lines 14 through 17, line 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	3,293
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

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

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

24a Do you have evidence to support the business/investment use claimed? [X] Yes [] No 24b If "Yes," is the evidence written? [X] Yes [] No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29.

Section B—Information on Use of Vehicles

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

Table with 6 columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Includes rows 30-36.

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

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

Table with 2 columns: Yes, No. Includes rows 37-41.

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

Part II Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return Lester M Fontenot	Business or activity to which this form relates SCH C 2	Identifying number [REDACTED]
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Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount. (see instructions)	1	500,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	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	500,000
6		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
sec camera	169	169
All other assets	3,548	3,548
7 Listed property. Enter the amount from line 29	7	0
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	3,717
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	3,717
10 Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	500,000
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	3,717
13 Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12	▶ 13	0

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

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	0
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	0

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

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2012	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		0	5.00	HY	200DB	0
c 7-year property		0	7.00	HY	200DB	0
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

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

Part V Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	0
22 Total. Add amounts from line 12, lines 14 through 17, line 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	3,717
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

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

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

24a Do you have evidence to support the business/investment use claimed? [X] Yes [] No 24b If "Yes," is the evidence written? [X] Yes [] No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29.

Section B—Information on Use of Vehicles

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

Table with 6 columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Includes rows 30-36.

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

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

Table with 2 columns: Yes, No. Includes rows 37-41.

Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.

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

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return Lester M Fontenot	Business or activity to which this form relates Schedule A	Identifying number [REDACTED]
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Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount. (see instructions)	1	500,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	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	500,000
6		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	0
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10 Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	500,000
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0
13 Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 ▶	13	0

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

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

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

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

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2012	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	0
22 Total. Add amounts from line 12, lines 14 through 17, line 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	0
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

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

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

24a Do you have evidence to support the business/investment use claimed? [X] Yes [] No 24b If "Yes," is the evidence written? [X] Yes [] No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29.

Section B—Information on Use of Vehicles

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

Table with 6 columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Includes rows 30-36.

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

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

Table with 2 columns: Yes, No. Includes rows 37-41.

Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.

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

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return Lester M Fontenot	Business or activity to which this form relates Form 8829 2	Identifying number [REDACTED]
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Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount. (see instructions)	1	500,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	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	500,000
6		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	0
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10 Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	500,000
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0
13 Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12	▶ 13	0

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	0
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

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

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2012	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property	07/12/12	754	39 yrs.	MM	S/L	3
				MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	0
22 Total. Add amounts from line 12, lines 14 through 17, line 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	3
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Expenses for Business Use of Your Home

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

Department of the Treasury
Internal Revenue Service (99)

► Information about Form 8829 and its separate instructions is at www.irs.gov/form8829.

Name(s) of proprietor(s)

Lester M Fontenot

Your social security number

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	489
2	Total area of home	2	1,626
3	Divide line 1 by line 2. Enter the result as a percentage	3	30.07 %
For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	Total hours available for use during the year (366 days X 24 hrs) (see instructions)	5	8,784 hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	30.07 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions.	8	672
<i>See instructions for columns (a) and (b) before completing lines 9-21.</i>			
		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	0
11	Real estate taxes (see instructions)	11	15
12	Add lines 9, 10, and 11	12	15
13	Multiply line 12, column (b) by line 7	13	5
14	Add line 12, column (a) and line 13	14	5
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	667
16	Excess mortgage interest (see instructions)	16	
17	Insurance	17	1,235
18	Rent	18	
19	Repairs and maintenance	19	895
20	Utilities	20	1,612
21	Other expenses (see instructions)	21	2,123
22	Add lines 16 through 21	22	320
23	Multiply line 22, column (b) by line 7	23	0
24	Carryover of operating expenses from 2011 Form 8829, line 42	24	895
25	Add line 22 in column (a), line 23, and line 24	25	1,591
26	Allowable operating expenses. Enter the smaller of line 15 or line 25	26	0
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	2,486
28	Excess casualty losses (see instructions)	28	667
29	Depreciation of your home from line 41 below	29	0
30	Carryover of excess casualty losses and depreciation from 2011 Form 8829, line 43	30	1,468
31	Add lines 28 through 30	31	0
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	1,468
33	Add lines 14, 26, and 32	33	0
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions)	34	672
35	Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	35	0

Part III Depreciation of Your Home

36	Enter the smaller of your home's adjusted basis or its fair market value (see instr.) See attached	36	135,000
37	Value of land included on line 36	37	20,000
38	Basis of building. Subtract line 37 from line 36	38	115,000
39	Business basis of building. Multiply line 38 by line 7	39	34,581
40	Depreciation percentage (see instructions)	40	2.5640 %
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above See attached	41	1,468

Part IV Carryover of Unallowed Expenses to 2013

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	1,819
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	1,468

Expenses for Business Use of Your Home

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

Department of the Treasury
Internal Revenue Service (99)

▶ Information about Form 8829 and its separate instructions is at www.irs.gov/form8829.

Name(s) of proprietor(s)

Susan J Fontenot

Your social security number

Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	490
2	Total area of home	2	1,626
3	Divide line 1 by line 2. Enter the result as a percentage	3	30.14 %
For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	Total hours available for use during the year (366 days X 24 hrs) (see instructions)	5	8,784 hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	30.14 %

Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions.	8	248
<i>See instructions for columns (a) and (b) before completing lines 9-21.</i>			
		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	0
11	Real estate taxes (see instructions)	11	15
12	Add lines 9, 10, and 11	12	15
13	Multiply line 12, column (b) by line 7	13	5
14	Add line 12, column (a) and line 13	14	5
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	243
16	Excess mortgage interest (see instructions)	16	
17	Insurance	17	1,235
18	Rent	18	
19	Repairs and maintenance	19	895
20	Utilities	20	1,612
21	Other expenses (see instructions)	21	2,123
22	Add lines 16 through 21	22	0
23	Multiply line 22, column (b) by line 7	23	320
24	Carryover of operating expenses from 2011 Form 8829, line 42	24	895
25	Add line 22 in column (a), line 23, and line 24	25	5,290
26	Allowable operating expenses. Enter the smaller of line 15 or line 25	26	1,594
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	0
28	Excess casualty losses (see instructions)	28	0
29	Depreciation of your home from line 41 below	29	1,472
30	Carryover of excess casualty losses and depreciation from 2011 Form 8829, line 43	30	0
31	Add lines 28 through 30	31	1,472
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	0
33	Add lines 14, 26, and 32	33	248
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions)	34	0
35	Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	35	248

Depreciation of Your Home

36	Enter the smaller of your home's adjusted basis or its fair market value (see instr.) <i>See attached</i>	36	135,000
37	Value of land included on line 36	37	20,000
38	Basis of building. Subtract line 37 from line 36	38	115,000
39	Business basis of building. Multiply line 38 by line 7	39	34,661
40	Depreciation percentage (see instructions)	40	2.5640 %
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above <i>See attached</i>	41	1,472

Carryover of Unallowed Expenses to 2013

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	2,246
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	1,472