

Outdoorsmen Productions LLC
405 N. Broadway, Box 354
Hartington, NE. 68739-0354
402-254-3266

Case Identifier: CGB-CC-0639

Received & Inspected
OCT 21 2013
FCC Mail Room

October 7, 2013

CG Docket 06-181

Office of the Secretary
Federal Communications Commission
Attn: Disability Rights Office, Room 2-B431
445 12th St. SW
Washington, DC 20554

Please find enclosed the requested information pertaining to the updated closed caption exemption letter for Outdoorsmen Adventures, received on September 30, 2013.

I am a disabled Viet Nam veteran with hearing loss; I know importance of Closed Captioning, for me to have the show close captioned, the additional cost would be an undue burden.

A. Name of Program for which exemption requested: "Outdoorsmen Adventures"

B. Nature and Cost of Closed Captioning Outdoorsmen Adventures:

* The documentation r pertaining to the exemption request of Closed Captioning for Outdoorsmen Adventures attached.

* One estimate shows each of our fifty-two shows would have to be Closed Captioned at \$235.00 per show at a total cost of \$12,220.00. We would then need 30 master Closed Captioned copies to be sent out each week to the stations carrying the show @ \$75.00, each that would add an additional \$2,250.00 for a total of \$14,470.00, which is 37% of our gross receipts and sales.

* The second estimate would be \$11,700.00. We would then need 30 master closed-captioned copies to be sent out each week to the stations carrying the show at \$40.000 each, \$3,000.00 addition for a total cost of \$14,700.00 that is 36% of our gross receipts and sales.

* I am unable to take on any more debt to purchase equipment that would allow me to Close Caption Outdoorsmen Adventures.

C. The impact of captioning on my business:

The additional cost of closed captioning would be an undue burden and force me to close the doors.

D. Financial Resources:

* I am enclosing a copy of my 2010, 2011 and 2012 "1040" Tax Returns including the Schedule C Profit or Loss from Business, which shows our gross receipts and sales for those years.

* Enclosed please find the Audited Financial statements for 2011 and 2012.

* **Current Assets:**

1. Office Building:	\$75,000.00
2. Equipment:	\$20,000.00
3. Vehicle	\$39,000.00

*** Bank Balances as of 10/7/13**

Business Account	\$1,880.24
Personal Account	\$894.19
Personal Savings	\$456.82

*** Bank Balances as of 12/31/12**

Business Account	\$1,270.32
Personal Account	\$6,691.94
Personal Savings	\$621.54

*** Bank Balances as of 12/31/11**

Business Account	\$5,683.26
Personal Account	\$1,849.38
Personal Savings	\$707.20

Current Liabilities

Business Loans--10/7/13

1. SBA Business-Loan-Building	\$74,449.59
2. Commercial Operating Loan	\$20,949.31
3. Vehicle Loan- 2013 Dodge Truck	\$37,033.97
4. Economic Development Loan	\$7,510.81
5. Roof Repair Loan	\$3,193.66

Business Loans-10-2012

1. SBA Business Loan-Building	\$92,402.11
2. Commercial Operating Loan	\$20,000.00
3. Vehicle Loan-2009 Dodge Truck	\$8,983.90
4. Economic Development Loan	\$10,064.15
5. Roof Repair Loan-12-26-12	\$4,600.00

Business Loans-10-2011

1. SBA Business Loan-Building	\$109,581.62
2. Commercial Operating Loan	\$15,000.00
3. Vehicle Loan-2006-F150 Truck	\$5,316.48
4. Economic Development Loan	\$12,617.39

E. I have sought Video Programmer assistance and have not been able to locate anyone who would help with this. Our other markets are small and are exempt from Close Captioning. (See attached letters)

F I have approached numerous companies about working with us as close captioning sponsors, but they had no interest, as the closed captioning sponsorship cost would be too high as compared to other types of sponsorships. (See attached letter)

G. My company, Outdoorsmen Productions LLC is a small company located in Hartington, Nebraska a community of 1,650 that films and produces the weekly Outdoorsmen Adventures television show. I have one part-time employee and a college intern assisting me when it is affordable.

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

Signed: Gary E. Howey Gary E. Howey

I am requesting that my company Outdoorsmen Productions LLC given an exemption from closed captioning as the additional cost that would force me to lay off my help and close my doors.

Gary E. Howey
Outdoorsmen Productions LLC

10:44 AM
10/14/13
Cash Basis

Outdoorsmen Productions LLC
Balance Sheet
As of December 31, 2011

Received & Inspected
OCT 21 2013
FCC Mail Room

	Dec 31, 11
ASSETS	
Current Assets	
Checking/Savings	
Security National Bank	4,670.13
Total Checking/Savings	4,670.13
Total Current Assets	4,670.13
Fixed Assets	
Fixed Assets	117,630.00
Total Fixed Assets	117,630.00
TOTAL ASSETS	<u>122,300.13</u>
LIABILITIES & EQUITY	
Liabilities	
Long Term Liabilities	
Notes Payable	142,515.49
Total Long Term Liabilities	142,515.49
Total Liabilities	142,515.49
Equity	
Contributed Capital	31,935.59
Opening Bal Equity	7,138.27
Retained Earnings	-39,561.46
Net Income	-19,727.76
Total Equity	-20,215.36
TOTAL LIABILITIES & EQUITY	<u>122,300.13</u>

.....

711 West 41st Street
Sioux Falls, SD 57105
605-332-9033

GRAHAM

Received & Inspected

OCT 21 2013

FCC Mail Room

October 4, 2013

Gary Howey
President, Outdoorsmen Productions LLC

Subject Closed Caption

At this time Graham Tire will have to pass on becoming a Close Captioning sponsors of your Outdoorsmen Adventures television.

We appreciate the offer.

Sincerely,

Jim Hamilton
General Manager

.....

Your Tire Store Next Door

Received & Inspected
OCT 21 2013
FCC Mail Room



Gary,

10/4/2013

I am sorry but we are unable to help you with your Closed Captioning at this time. If we find ourselves in a position to do so in the future we will let you know. We would Love to be of service if possible.

A handwritten signature in black ink, appearing to read "Ed Hoffman". The signature is fluid and cursive, with a large loop at the top and a long horizontal stroke at the bottom.

Ed Hoffman
General Manager
KTTW FOX 7
Sioux Falls, SD
1-605-338-0017

2817 West 11th Street, Sioux Falls SD 57104



Received & Inspected
OCT 21 2013
FCC Mail Room

October 4, 2013

KFXL-TV
1078 25th Road
Axtell, NE 68924

Outdoorsman Productions, LLC
109 N. Broadway
Hartington, NE 68739

Dear Mr. Howey,

Programs airing on KFXL-TV (FOX Nebraska) do not need to be closed captioned. Please let me know if you have any questions. Thanks!

Sincerely,

A handwritten signature in black ink that reads 'Krisa Howland'.

Krisa Howland
National Sales Manager
khowland@nebraska.tv

Outdoorsmen Productions

From: "Client Sales and Services (common mailbox)" <CSS@vitac.com>
Date: Monday, October 07, 2013 12:16 PM
To: <outdoorsmenproductions@hartel.net>
Subject: VITAC quote for offline captioning and encoding

Received & Indexed

Oct 21 2013

FCC Mail Room

Hi, Gary -- Thank you for contacting VITAC!

Our rates for offline captioning are \$300 (roll-up), \$400 (centered pop on), and \$600 (pop-on) all on a per-hour basis in 15 minute increments. For a 30-minute show, that would be \$150 (roll-up), \$200 (centered pop on), and \$300 (pop-on). You can see examples of each of the styles on our web site:

http://www.vitac.com/services/broadcast_captions.asp

We can encode to SD or HD format at hourly rates that vary from \$155 (Beta SP) to \$450 (HDCam). We also encode to digital formats at rates that depend upon the source format and deliverable file format. See a full list of deliverables here: http://www.vitac.com/files/pdf/VITAC_DELIVERABLES.pdf

VITAC is the nation's leading provider of captioning services, responsible for captions on everything from the Discovery Channel to the NHL network, *Weeds* to *Army News Watch*. Our captioners and engineers work around the clock, ensuring you never sacrifice quality for quick turnaround.

For more details, please tell me exactly what you're able to send and exactly what format you'd like in return.

I look forward to working with you and hope to hear from you soon.

Thanks!

- Steve

Steve York
Client Sales & Services Assistant
 VITAC
A Merrill Communications Company
Captioning. Done. Right.

101 Hillpointe Drive
 Canonsburg, PA 15317
 CSS Hotline: 724-514-4077
 Direct: 724-514-4072
 Fax: 724-514-4111
 Email: clientservices@vitac.com
www.vitac.com

This message is intended only for the use of the Addressee and may contain information that is PRIVILEGED and CONFIDENTIAL. If you are not the intended recipient, you are hereby notified that any dissemination of this communication is strictly prohibited. If you have received this communication in error, please erase all copies of the message and its attachments and notify us immediately.

10/7/2013

Outdoorsmen Productions

Received & Inspected

OCT 21 2013

From: "Constance Carlson" <ccarlson@vicaps.com>
Date: Thursday, October 03, 2013 1:13 PM
To: <outdoorsmenproductions@hartel.net>
Cc: "Rita Caswell" <rcaswell@vicaps.com>; "Tiffany Thomas" <tstomas@vicaps.com>; "Traffic Department" <traffic@vicaps.com>
Subject: Updated Captioning Quote

FCC Mail Room

Hi Gary,

Video Caption Corporation would be delighted to assist you with the captioning of your weekly 30-minute weekly outdoor shows. As I understand it, you would supply your English-language SD shows to us on minDV. Our deliverable to you would be Closed Caption Masters (Basic Roll-up Style Captions) encoded to DVCAM, BetaSP or DVCPRO(25), and additional copies.

Pricing:

English Closed Captioning, 30 minute show; deliverable is a Closed Caption Master (Basic Roll-up Style Captions) encoded to DVCAM, BetaSP or DVCPRO (25).	\$235 per show
Closed Caption Master copies to DVCAM, BetaSP or DVCPRO(25).	\$75 per copy

Price includes transcription, captioning (Basic Roll-up Style Captions), encoding, copies, and tape stock. Our standard turnaround is 3 business days. As a regular client, we will waive rush fees on your need for an occasional 2-day turnaround and significantly discount our rates for faster turnarounds and other services. Shipping and handling are additional.

Gary, we'd love to work with you on this!

Cheers,

Constance

Constance Carlson
Vice President, Sales & Marketing



NEW YORK | BURBANK

800-705-1204 (phone)
 800-705-1207 (fax)
ccarlson@vicaps.com
www.vicaps.com
 OneHub

10/3/2013

Accrual Basis

Outdoorsmen Productions LLC
Profit & Loss
January through December 2011

	Jan - Dec 11
Ordinary Income/Expense	
Income	
Sales	73,253.61
Total Income	73,253.61
Expense	
Advertising	178.60
Air Time	10,016.25
Automobile Expense	2,357.62
Bank Service Charges	492.25
Contributions	1,301.00
Cost of Goods	5,089.19
Depreciation Expense	12,261.00
Dues and Subscriptions	931.00
Equipment	5,804.01
Filming Expense	313.34
Insurance	2,955.08
Licenses and Permits	20.00
Long term Liability	425.54
Miscellaneous	144.00
Office Expense	3,131.95
Postage and Delivery	702.27
Professional Fees	770.00
Repairs	
Building Repairs	402.50
Equipment Repairs	674.00
Repairs - Other	2,027.17
Total Repairs	3,103.67
Supplies	556.31
Taxes	10,262.92
Telephone	3,760.01
Travel & Ent	
Fuel	6,099.48
Lodging	1,217.27
Meals	1,107.02
Travel & Ent - Other	50.00
Total Travel & Ent	8,473.77
Utilities	6,656.54
Wages	16,838.51
Total Expense	96,544.83
Net Ordinary Income	-23,291.22
Other Income/Expense	
Other Income	
Other Income	3,563.46
Total Other Income	3,563.46
Net Other Income	3,563.46
Net Income	<u>-19,727.76</u>

Received & Inspected

OCT 21 2013

FCC Mail Room



Outdoorsmen Productions LLC
Profit & Loss
 January through December 2012

Received & Inspected
 OCT 21 2013
 FCC Mail Room

	Jan - Dec 12
Ordinary Income/Expense	
Income	
Sales	68,356.40
Total Income	<u>68,356.40</u>
Expense	
Advertising	212.24
Air Time	6,285.00
Automobile Expense	1,455.43
Bank Service Charges	161.27
Contract Labor	675.00
Contributions	1,463.88
Cost of Goods	2,250.53
Depreciation Expense	16,992.00
Dues and Subscriptions	616.00
Editing expense	529.99
Equipment	1,923.38
Filming Expense	79.95
Insurance	2,568.00
Licenses and Permits	60.00
Miscellaneous	8.71
Office Expense	2,983.75
Postage and Delivery	588.10
Professional Fees	880.00
Repairs	
Building Repairs	5,943.50
Equipment Repairs	1,695.38
Repairs - Other	678.43
Total Repairs	<u>8,317.31</u>
Supplies	788.52
Taxes	3,378.12
Telephone	3,525.32
Travel & Ent	
Fuel	4,452.80
Lodging	213.57
Meals	844.47
Travel & Ent - Other	70.00
Total Travel & Ent	<u>5,580.84</u>
Utilities	3,749.52
Wages	10,687.15
Total Expense	<u>75,760.01</u>
Net Ordinary Income	-7,403.61
Other Income/Expense	
Other Income	
Other Income	3,420.00
Total Other Income	<u>3,420.00</u>
Net Other Income	3,420.00
Net Income	<u><u>-3,983.61</u></u>

For the year Jan. 1-Dec. 31, 2012, or other tax year beginning , 2012, ending , 20 See separate instructions.

Your first name and initial **GARY E** Last name **HOWEY** Your social security number [REDACTED]

If a joint return, spouse's first name and initial **CINDY S** Last name **HOWEY** Spouse's social security number [REDACTED] 7

Home address (number and street) **PO BOX 354** Apt. no. **▲ Make sure the SSN(s) above and on line 6c are correct.**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **HARTINGTON NE 68739**

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 instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a 6b Spouse Boxes checked on 6a and 6b **2** No. of children on 6c who: lived with you **1** did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above **3**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) Chk if child under age 17 qualifying for child tax credit (see instructions)
CASSANDRA	HOWEY	[REDACTED]	DAUGHTER	<input type="checkbox"/>

If more than four dependents, see instructions and check here

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7 48,479**
 8a Taxable interest. Attach Schedule B if required **8a 124**
 b Tax-exempt interest. Do not include on line 8a **8b**
 9a Ordinary dividends. Attach Schedule B if required **9a**
 b Qualified dividends **9b**
 10 Taxable refunds, credits, or offsets of state and local income taxes **10**
 11 Alimony received **11**
 12 Business income or (loss). Attach Schedule C or C-EZ **12 (9,890)**
 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here **13**
 14 Other gains or (losses). Attach Form 4797 **14**
 15a IRA distributions **15a** b Taxable amount **15b**
 16a Pensions and annuities **16a** b Taxable amount **16b**
 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17**
 18 Farm income or (loss). Attach Schedule F **18**
 19 Unemployment compensation **19**
 20a Social security benefits **20a 4,386** b Taxable amount **20b 2,193**
 21 Other income **21**
 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income **22 40,906**

Adjusted Gross Income 23 Educator expenses **23**
 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ **24**
 25 Health savings account deduction. Attach Form 8889 **25**
 26 Moving expenses. Attach Form 3903 **26**
 27 Deductible part of self-employment tax. Attach Schedule SE **27**
 28 Self-employed SEP, SIMPLE, and qualified plans **28**
 29 Self-employed health insurance deduction **29**
 30 Penalty on early withdrawal of savings **30**
 31a Alimony paid b Recipient's SSN **31a**
 32 IRA deduction **32**
 33 Student loan interest deduction **33 794**
 34 Tuition and fees. Attach Form 8917 **34**
 35 Domestic production activities deduction. Attach Form 8903 **35**
 36 Add lines 23 through 35 **36 794**
 37 Subtract line 36 from line 22. This is your adjusted gross income **37 40,112**

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2012

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.

Attachment
Sequence No. **09**

Name of proprietor GARY E HOWEY		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) OUTDOOR TV PRODUCTIO		B Enter code from instructions ▶ 519100
C Business name. If no separate business name, leave blank. OUTDOORSMAN PRODUCTIONS LLC		D Employer ID number (EIN), (see instr.) 26-0841602
E Business address (including suite or room no.) ▶ PO BOX 354 City, state, and ZIP HARTINGTON NE 68739		
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input checked="" type="checkbox"/> Other (specify) ▶ HYBRID		
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

Part I 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	68,356
2 Returns and allowances (see instructions)		2	0
3 Subtract line 2 from line 1		3	68,356
4 Cost of goods sold (from line 42)		4	12,350
5 Gross profit. Subtract line 4 from line 3		5	56,006
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	3,420
7 Gross income. Add lines 5 and 6		7	59,426

Part II Expenses

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

8 Advertising	8	212	18 Office expense (see instructions)	18	3,572
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	675	a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	16,992	21 Repairs and maintenance	21	8,317
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	789
15 Insurance (other than health)	15	2,568	23 Taxes and licenses	23	3,438
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a	5,270	a Travel	24a	214
b Other	16b	1,276	b Deductible meals and entertainment (see instructions)	24b	457
17 Legal and professional services	17	880	25 Utilities	25	3,750
28 Total expenses before expenses for business use of home. Add lines 8 through 27a			26 Wages (less employment credits)	26	10,687
29 Tentative profit or (loss). Subtract line 28 from line 7			27 a Other expenses (from line 48)	27a	10,219
30 Expenses for business use of your home. Attach Form 8829 . Do not report such expenses elsewhere			b Reserved for future use	27b	
31 Net profit or (loss). Subtract line 30 from line 29.			28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	69,316
• If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 .			29 Tentative profit or (loss). Subtract line 28 from line 7	29	(9,890)
• 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	
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	(9,890)
• 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 a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 .		
• If you checked 32b, you must attach Form 6198 . Your loss may be limited.			• If a loss, you must go to line 32.		
			32a <input checked="" type="checkbox"/> All investment is at risk.	32a	
			32b <input type="checkbox"/> Some investment is not at risk.	32b	

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

Schedule C (Form 1040) 2012

Name(s) **GARY E HOWEY** SSN [REDACTED]

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	8,750
36 Purchases less cost of items withdrawn for personal use	36	11,600
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	20,350
41 Inventory at end of year	41	8,000
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	12,350

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? (year, month, day) ▶ _____

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

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

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

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

VEHICLE EXP	5,908
MISC	170
DUES AND SUBSCRIPTIONS	616
TELEPHONE	3,525
48 Total other expenses. Enter here and on line 27a	48 10,219

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit

Qualifying Child Information

OMB No. 1545-0074

2012

Attachment Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

- ▶ Complete and attach to Form 1040A or 1040 only if you have a qualifying child.
- ▶ Information about Sch. EIC (Form 1040A or 1040) and its inst. is at www.irs.gov/form1040.

Name(s) shown on return

GARY E & CINDY S HOWEY

Your social security number

[REDACTED]

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

- CAUTION!**
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See page 2 for details.
 - It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

	First name	Last name	First name	Last name	First name	Last name
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	CASSANDRA HOWEY					
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2012. If your child was born and died in 2012 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	[REDACTED]					
3 Child's year of birth	Year <u>1992</u> <small>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year _____ <small>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year _____ <small>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	
4a Was the child under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)?	<input checked="" type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.
	Go to line 5.	Go to line 4b.	Go to line 5.	Go to line 4b.	Go to line 5.	Go to line 4b.
b Was the child permanently and totally disabled during any part of 2012?	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.
	Go to line 5.	The child is not a qualifying child.	Go to line 5.	The child is not a qualifying child.	Go to line 5.	The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	DAUGHTER					
6 Number of months child lived with you in the United States during 2012 • If the child lived with you for more than half of 2012 but less than 7 months, enter "7." • If the child was born or died in 2012 and your home was the child's home for more than half the time he or she was alive during 2012, enter "12."	<u>12</u> months Do not enter more than 12 months.		_____ months Do not enter more than 12 months.		_____ months Do not enter more than 12 months.	

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

Schedule EIC (Form 1040A or 1040) 2012

Education Credits (American Opportunity and Lifetime Learning Credits)

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions to find out if you are eligible to take the credits.
▶ Instructions and more are at www.irs.gov/form8863. Attach to Form 1040 or Form 1040A.

Attachment
Sequence No. **50**

Name(s) shown on return

Your social security number

GARY E & CINDY S HOWEY

CAUTION!

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

Part I	Refundable American Opportunity Credit		
1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	2,500	1
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	180,000	2
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	40,112	3
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit	139,888	4
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	20,000	5
6	If line 4 is: <ul style="list-style-type: none"> • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) 	1.000	6
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you cannot take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	2,500	7
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below	1,000	8
Part II	Nonrefundable Education Credits		
9	Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (see instructions)	1,500	9
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero skip lines 11 through 17, enter -0- on line 18, and go to line 19		10
11	Enter the smaller of line 10 or \$10,000		11
12	Multiply line 11 by 20% (.20)		12
13	Enter: \$124,000 if married filing jointly; \$62,000 if single, head of household, or qualifying widow(er)		13
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or are excluding income from Puerto Rico, see Pub. 970 for the amount to enter		14
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19		15
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)		16
17	If line 15 is: <ul style="list-style-type: none"> • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) 		17
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)		18
19	Nonrefundable education credits. Enter the amount from line 13 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31	1,500	19

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

IRS.gov/form8863

Form 8863 (2012)

Name(s) shown on return:

Your social security number

GARY E & CINDY S HOWEY

[REDACTED]

CAUTION!

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

Part III Student and Educational Institution Information

See instructions.

<p>20 Student name (as shown on page 1 of your tax return)</p> <p>CASSANDRA HOWEY</p>	<p>21 Student social security number (as shown on page 1 of your tax return)</p> <p>[REDACTED]</p>												
<p>22 Educational institution information (see instructions)</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; vertical-align: top;"> <p>a. Name of first educational institution</p> <p>STATE OF SOUTH DAKOTA</p> </td> <td style="width:50%; vertical-align: top;"> <p>b. Name of second educational institution (if any)</p> </td> </tr> <tr> <td style="vertical-align: top;"> <p>(1) Address. Number and street (or P.O. box), city, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>414 E CLARK VERMILLION, SD 57069</p> </td> <td style="vertical-align: top;"> <p>(1) Address. Number and street (or P.O. box), city, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> </td> </tr> <tr> <td style="vertical-align: top;"> <p>(2) Did the student receive Form 1098-T from this institution for 2012? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> </td> <td style="vertical-align: top;"> <p>(2) Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> </td> </tr> <tr> <td style="vertical-align: top;"> <p>(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> </td> <td style="vertical-align: top;"> <p>(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> </td> </tr> <tr> <td colspan="2"> <p>If you checked "No" in both (2) and (3), skip (4).</p> </td> </tr> <tr> <td style="vertical-align: top;"> <p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).</p> <p>46-6000364</p> </td> <td style="vertical-align: top;"> <p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).</p> </td> </tr> </table>		<p>a. Name of first educational institution</p> <p>STATE OF SOUTH DAKOTA</p>	<p>b. Name of second educational institution (if any)</p>	<p>(1) Address. Number and street (or P.O. box), city, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>414 E CLARK VERMILLION, SD 57069</p>	<p>(1) Address. Number and street (or P.O. box), city, town or post office, state, and ZIP code. If a foreign address, see instructions.</p>	<p>(2) Did the student receive Form 1098-T from this institution for 2012? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>(2) Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>If you checked "No" in both (2) and (3), skip (4).</p>		<p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).</p> <p>46-6000364</p>	<p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).</p>
<p>a. Name of first educational institution</p> <p>STATE OF SOUTH DAKOTA</p>	<p>b. Name of second educational institution (if any)</p>												
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<p>(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>												
<p>If you checked "No" in both (2) and (3), skip (4).</p>													
<p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).</p> <p>46-6000364</p>	<p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).</p>												
<p>23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years?</p>	<p><input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No - Go to line 24.</p>												
<p>24 Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)</p>	<p><input checked="" type="checkbox"/> Yes - Go to line 25. <input type="checkbox"/> No - Stop! Go to line 31 for this student</p>												
<p>25 Did the student complete the first 4 years of post-secondary education before 2012?</p>	<p><input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No - Go to line 26.</p>												
<p>26 Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?</p>	<p><input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No - See Tip below and complete either lines 27-30 or line 31 for this student.</p>												

TIP

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

American Opportunity Credit

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

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	
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Credit for Qualified Retirement Savings Contributions

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.
▶ Information about Form 8880 and its instructions is at www.irs.gov/form8880.

2012

Attachment
Sequence No. **54**

Name(s) shown on return

Your social security number

GARY E & CINDY S HOWEY

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

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$28,750 (\$43,125 if head of household; \$57,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1995, **(b)** is claimed as a dependent on someone else's 2012 tax return, or **(c)** was a **student** (see instructions).

- Traditional and Roth IRA contributions for 2012. **Do not** include rollover contributions
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2012 (see instructions)
- Add lines 1 and 2
- Certain distributions received **after** 2009 and **before** the due date (including extensions) of your 2012 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception
- Subtract line 4 from line 3. If zero or less, enter -0-
- In each column, enter the **smaller** of line 5 or \$2,000
- Add the amounts on line 6. If zero, **stop**; you cannot take this credit
- Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37
- Enter the applicable decimal amount shown below:

	(a) You	(b) Your spouse
1		
2		2,603
3		2,603
4	1,000	1,000
5		1,603
6		1,603
7		1,603
8	40,112	

If line 8 is -		And your filing status is -		
Over -	But not over -	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9 -				
—	\$17,250	.5	.5	.5
\$17,250	\$18,750	.5	.5	.2
\$18,750	\$25,875	.5	.5	.1
\$25,875	\$28,125	.5	.2	.1
\$28,125	\$28,750	.5	.1	.1
\$28,750	\$34,500	.5	.1	.0
\$34,500	\$37,500	.2	.1	.0
\$37,500	\$43,125	.1	.1	.0
\$43,125	\$57,500	.1	.0	.0
\$57,500	—	.0	.0	.0

Note: If line 9 is zero, **stop**; you cannot take this credit.

- Multiply line 7 by line 9
- Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44
- 1040 filers:** Enter the total of your credits from lines 47 through 49, and Schedule R, line 22. **1040A filers:** Enter the total of your credits from lines 29 through 31. **1040NR filers:** Enter the total of your credits from lines 45 and 46.
- Subtract line 12 from line 11. If zero, **stop**; you cannot take this credit
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47

9		x. 0.10
10		160
11	1,683	
12	1,500	
13		183
14		160

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

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

Business or activity to which this form relates

Identifying number

GARY E & CINDY S HOWEY

SCHEDULE C - 1

[REDACTED]

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

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	0
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	1,614

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	577
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
19 a 3-year property						
b 5-year property STM 01						838
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 2012 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	13,963
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	16,992
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 V 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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25		
26 Property used more than 50% in a qualified business use:									
2006 F150 FORD	20060410	90 %	48,732	43,859	5	S/L-HY	1,598		
2008 F150 FORD	20071113	90 %	10,436	9,392	5	S/L-MQ	1,598		
DODGE RAM PICK	20110902	100 %	33,646	33,646	5	200 DB-HY	10,767		
27 Property used 50% or less in a qualified business use:									
		%				S/L-			
		%				S/L-			
		%				S/L-			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	13,963	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								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.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No										
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

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

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

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
43 Amortization of costs that began before your 2012 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

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

Your first name and initial: GARY E Last name: HOWEY Your social security number: [REDACTED]

If a joint return, spouse's first name and initial: CINDY S Last name: HOWEY Spouse's social security number: [REDACTED]

Home address (number and street). If you have a P.O. box, see instructions: PO BOX 354 Apt. no. [REDACTED]

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions): HARTINGTON NE 68739

Foreign country name: Foreign province/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 instructions.) If the qualifying person is a child but not your dependent, enter this child's name here.

5 Qualifying widow(er) with dependent child

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)
CASSANDRA	HOWEY	[REDACTED]	DAUGHTER	<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here

Boxes checked on 6a and 6b: 2

No. of children on 6c who:

- lived with you: 1
- did not live with you due to divorce or separation (see instructions):

Dependents on 6c not entered above:

Add numbers on lines above: 3

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	43,463
8a	Taxable interest. Attach Schedule B if required	8a	196
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	(25,741)
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount	15b	1,000
16a	Pensions and annuities	16a	
b	Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount	20b	
21	Other income	21	
22	Combine the amounts in the far right col for lines 7 through 21. This is your total income	22	18,918

Adjusted Gross Income

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	
37	Subtract line 36 from line 22. This is your adjusted gross income	37	18,918

Tax and Credits	38	Amount from line 37 (adjusted gross income)	38	18,918
	39a	Check <input type="checkbox"/> You were born before January 2, 1947, <input type="checkbox"/> Blind. Total boxes <input type="checkbox"/> if: <input type="checkbox"/> Spouse was born before January 2, 1947, <input type="checkbox"/> Blind. checked ▶ 39a <input type="checkbox"/>		
Standard Deduction for -	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here . . . ▶ 39b <input type="checkbox"/>		
• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	17,919
• All others:	41	Subtract line 40 from line 38	41	999
Single or Married filing separately, \$5,800	42	Exemptions. Multiply \$3,700 by the number on line 6d	42	11,100
Married filing jointly or Qualifying widow(er), \$11,600	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0
Head of household, \$8,500	44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	0
	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
	46	Add lines 44 and 45	46	
	47	Foreign tax credit. Attach Form 1116 if required	47	
	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	
	51	Child tax credit (see instructions)	51	
	52	Residential energy credits. Attach Form 5695	52	
	53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
	54	Add lines 47 through 53. These are your total credits	54	
	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	
	57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
	59a	Household employment taxes from Schedule H	59a	
	59b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
	60	Other taxes. Enter code(s) from instructions	60	
	61	Add lines 55 through 60. This is your total tax	61	0
Payments	62	Federal income tax withheld from Forms W-2 and 1099	62	2,457
	63	2011 estimated tax payments and amount applied from 2010 return	63	
	64a	Earned income credit (EIC)	64a	3,094
	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	1,000
	67	First-time homebuyer credit from Form 5405, line 10	67	
	68	Amount paid with request for extension to file	68	
	69	Excess social security and tier 1 RRTA tax withheld	69	
	70	Credit for federal tax on fuels. Attach Form 4136	70	
	71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
	72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	6,551
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	6,551
	74a	Amount of line 73 you want refunded to you . If Form 8888 is attached, check here . ▶ <input type="checkbox"/>	74a	6,551
Direct deposit? See instructions.	b	Routing number <input type="text" value="104104213"/> ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number <input type="text" value="254207"/>		
	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	
	77	Estimated tax penalty (see instructions)	77	

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

Third Party Designee	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.

Joint return? See instructions. ▶	Your signature 09689	Date 02-22-2012	Your occupation BUSINESS OWNER	Daytime phone number 402-254-3266
Keep a copy for your records. ▶	Spouse's signature. If a joint return, both must sign. 49047	Date	Spouse's occupation WAGE EARNER	Identity Protection PIN (see inst.)
	Preparer's signature	Date 10-07-2013	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00477071

Paid Preparer Use Only	Print/Type preparer's name Michael J Pommer	Firm's name ▶ Michael J Pommer CPA	Firm's EIN ▶ 20-5989613
	Firm's address ▶ PO Box 479 Wakefield, NE 68784	Phone no. 402-287-2060	

**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

Your social security number

GARY E & CINDY S HOWEY

		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			13,240																															
	2 Enter amount from Form 1040, line 38	2			18,918																															
	3 Multiply line 2 by 7.5% (.075)	3			1,419																															
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-																																			
Taxes You Paid	5 State and local (check only one box):																																			
	a <input checked="" type="checkbox"/> Income taxes, or	5			1,166																															
	b <input type="checkbox"/> General sales taxes																																			
	6 Real estate taxes (see instructions)	6			1,637																															
	7 Personal property taxes	7			273																															
	8 Other taxes. List type and amount	8																																		
	9 Add lines 5 through 8																																			
Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098	10																																		
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	11																																		
	Note. Your mortgage interest deduction may be limited (see instructions).																																			
	12 Points not reported to you on Form 1098. See instructions for special rules	12																																		
	13 Mortgage insurance premiums (see instructions)	13																																		
	14 Investment interest. Attach Form 4952 if required. (See instructions.)	14																																		
15 Add lines 10 through 14																																				
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16			3,022																															
	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																																			
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)																																			
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 instr.)																																			
	▶ DUES 321	21			321																															
	22 Tax preparation fees	22																																		
	23 Other expenses - investment, safe deposit box, etc. List type and amount	23																																		
	24 Add lines 21 through 23	24				321																														
	25 Enter amount from Form 1040, line 38	25				18,918																														
	26 Multiply line 25 by 2% (.02)	26				378																														
27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-																																				
Other Miscellaneous Deductions	28 Other - from list in instructions. List type and amount																																			
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																																			
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here																																			

For Paperwork Reduction Act Notice, see Form 1040 instructions.

EEA

Schedule A (Form 1040) 2011

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2011

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.

Attachment
Sequence No. **09**

Name of proprietor
GARY E HOWEY

Social security number (SSN)
[REDACTED]

A Principal business or profession, including product or service (see instructions)
OUTDOOR TV PRODUCTIO

B Enter code from instructions
▶ **519100**

C Business name. If no separate business name, leave blank.
OUTDOORSMAN PRODUCTIONS LLC

D Employer ID number (EIN), (see instr.)
26-0841602

E Business address (including suite or room no.) ▶ **PO BOX 354**
City, town or post office, state, and ZIP code **HARTINGTON NE 68739**

F Accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶ **HYBRID**

G Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on losses Yes No

H If you started or acquired this business during 2011, check here Yes No

I Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions) Yes No

J If "Yes," did you or will you file all required Forms 1099? Yes No

Part I Income			
1 a 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		73,254
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		
d Total gross receipts. Add lines 1a through 1c	1d		73,254
2 Returns and allowances plus any other adjustments (see instructions)	2		0
3 Subtract line 2 from line 1d	3		73,254
4 Cost of goods sold (from line 42)	4		15,855
5 Gross profit. Subtract line 4 from line 3	5		57,399
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6		3,563
7 Gross income. Add lines 5 and 6	7		60,962

Part II Expenses		Enter expenses for business use of your home only on line 30.			
8 Advertising	8	179	18 Office expense (see instructions)	18	3,052
9 Car and truck expenses (see instructions)	9		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, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	12,261	21 Repairs and maintenance	21	3,104
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	6,360
15 Insurance (other than health)	15	3,381	23 Taxes and licenses	23	10,283
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a	5,963	a Travel	24a	1,267
b Other	16b	1,950	b Deductible meals and entertainment (see instructions)	24b	554
17 Legal and professional services	17	770	25 Utilities	25	6,481
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28		26 Wages (less employment credits)	26	16,299
29 Tentative profit or (loss). Subtract line 28 from line 7	29		27 a Other expenses (from line 48)	27a	14,799
30 Expenses for business use of your home. Attach Form 8829 . Do not report such expenses elsewhere	30		b Reserved for future use	27b	
31 Net profit or (loss). Subtract line 30 from line 29.	31				
• If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . If you entered an amount on line 1c, see instr. Estates and trusts, enter on Form 1041, line 3 .					
• If a loss, you must go to line 32.					
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 entered an amount on line 1c, see 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.

Name(s)

SSN

GARY E HOWEY

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input checked="" type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)		
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	9,500
36	Purchases less cost of items withdrawn for personal use	36	15,105
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	24,605
41	Inventory at end of year	41	8,750
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	15,855

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? (year, month, day)	
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?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
47 a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	b If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

VEHICLE EXP	8,457
Miscellaneous	457
Postage	702
BANK CHARGES	492
DUES AND SUBSCRIPTIONS	931
TELEPHONE EXP	3,760
48 Total other expenses. Enter here and on line 27a	48 14,799

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit

OMB No. 1545-0074

Qualifying Child Information

2011

Department of the Treasury
Internal Revenue Service (99)

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

Attachment
Sequence No. **43**

Name(s) shown on return

Your social security number

GARY E & CINDY S HOWEY

Before you begin:

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

CAUTION!

- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See page 2 for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

	First name	Last name	First name	Last name	First name	Last name
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	CASSANDRA HOWEY					
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2011. If your child was born and died in 2011 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	[REDACTED]					
3 Child's year of birth	Year <u>1992</u> <small>If born after 1992 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year _____ <small>If born after 1992 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year _____ <small>If born after 1992 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	
4 a Was the child under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly)?	<input checked="" type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.
	Go to line 5.	Go to line 4b.	Go to line 5.	Go to line 4b.	Go to line 5.	Go to line 4b.
b Was the child permanently and totally disabled during any part of 2011?	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.
	Go to line 5.	The child is not a qualifying child.	Go to line 5.	The child is not a qualifying child.	Go to line 5.	The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	DAUGHTER					
6 Number of months child lived with you in the United States during 2011 • If the child lived with you for more than half of 2011 but less than 7 months, enter "7." • If the child was born or died in 2011 and your home was the child's home for the entire time he or she was alive during 2011, enter "12."	<u>12</u> months Do not enter more than 12 months.		_____ months Do not enter more than 12 months.		_____ months Do not enter more than 12 months.	

Education Credits (American Opportunity and Lifetime Learning Credits)

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions to find out if you are eligible to take the credits.

Attachment
Sequence No. **50**

Name(s) shown on return

▶ Attach to Form 1040 or Form 1040A.

Your social security number

GARY E & CINDY S HOWEY

[REDACTED]

CAUTION! You cannot take both an education credit and the tuition and fees deduction (see Form 8917) for the same student for the same year.

Part I American Opportunity Credit

Caution: You cannot take the American opportunity credit for more than 4 tax years for the same student.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$4,000 for each student.	(d) Subtract \$2,000 from the amount in column (c). If zero or less, enter -0-.	(e) Multiply the amount in column (d) by 25% (.25)	(f) If column (d) is zero, enter the amount from column (c). Otherwise, add \$2,000 to the amount in column (e).	
	CASSANDRA HOWEY	[REDACTED]	4,000	2,000	500	2,500	

2	Tentative American opportunity credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for a different student, go to Part II; otherwise, go to Part III					2	2,500

Part II Lifetime Learning Credit

Caution: You cannot take the American opportunity credit and the lifetime learning credit for the same student in the same year.

3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
4	Add the amounts on line 3, column (c), and enter the total		4
5	Enter the smaller of line 4 or \$10,000		5
6	Tentative lifetime learning credit. Multiply line 5 by 20% (.20). If you have an entry on line 2, go to Part III; otherwise go to Part IV		6

Part III Refundable American Opportunity Credit			
7	Enter the amount from line 2		2,500
8	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	8	180,000
9	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	9	18,918
10	Subtract line 9 from line 8. If zero or less, stop ; you cannot take any education credit	10	161,082
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	11	20,000
12	If line 10 is: <ul style="list-style-type: none"> • Equal to or more than line 11, enter 1.000 on line 12 • Less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places) 		1.000
13	Multiply line 7 by line 12. Caution: If you were under age 24 at the end of the year and meet the conditions on page 4 of the instructions, you cannot take the refundable American opportunity credit. Skip line 14, enter the amount from line 13 on line 15, and check this box <input type="checkbox"/>		2,500
14	Refundable American opportunity credit. Multiply line 13 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 15 below		1,000

Part IV Nonrefundable Education Credits			
15	Subtract line 14 from line 13		1,500
16	Enter the amount from line 6, if any. If you have no entry on line 6, skip lines 17 through 22, and enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see instructions)		
17	Enter: \$122,000 if married filing jointly; \$61,000 if single, head of household, or qualifying widow(er)	17	
18	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	18	
19	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22	19	
20	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	20	
21	If line 19 is: <ul style="list-style-type: none"> • Equal to or more than line 20, enter 1.000 on line 21 and go to line 22 • Less than line 20, divide line 19 by line 20. Enter the result as a decimal (rounded to at least three places) 		
22	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)		
23	Nonrefundable education credits. Enter the amount from line 11 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31		0

Credit for Qualified Retirement Savings Contributions

Department of the Treasury
Internal Revenue Service

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

2011
Attachment
Sequence No. **54**

Name(s) shown on return

GARY E & CINDY S HOWEY

Your social security number

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

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$28,250 (\$42,375 if head of household; \$56,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1994, (b) is claimed as a dependent on someone else's 2011 tax return, or (c) was a **student** (see instructions).

- Traditional and Roth IRA contributions for 2011. **Do not** include rollover contributions
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2011 (see instructions)
- Add lines 1 and 2
- Certain distributions received **after** 2008 and **before** the due date (including extensions) of your 2011 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception
- Subtract line 4 from line 3. If zero or less, enter -0-
- In each column, enter the **smaller** of line 5 or \$2,000
- Add the amounts on line 6. If zero, **stop**; you cannot take this credit
- Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37
- Enter the applicable decimal amount shown below:

	(a) You	(b) Your spouse
1		
2		2,262
3		2,262
4	1,000	1,000
5		1,262
6		1,262
7		1,262
8	18,918	

If line 8 is -		And your filing status is -		
Over -	But not over -	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9 -				
—	\$17,000	.5	.5	.5
\$17,000	\$18,250	.5	.5	.2
\$18,250	\$25,500	.5	.5	.1
\$25,500	\$27,375	.5	.2	.1
\$27,375	\$28,250	.5	.1	.1
\$28,250	\$34,000	.5	.1	.0
\$34,000	\$36,500	.2	.1	.0
\$36,500	\$42,375	.1	.1	.0
\$42,375	\$56,500	.1	.0	.0
\$56,500	—	.0	.0	.0

Note: If line 9 is zero, **stop**; you cannot take this credit.

- Multiply line 7 by line 9
- Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44
- 1040 filers:** Enter the total of your credits from lines 47 through 49, and Schedule R, line 22.
1040A filers: Enter the total of your credits from lines 29 through 31.
1040NR filers: Enter the total of your credits from lines 45 and 46.
- Subtract line 12 from line 11. If zero, **stop**; you cannot take this credit
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47

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

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

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

2011
Attachment
Sequence No. **179**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

GARY E & CINDY S HOWEY

SCHEDULE C - 1

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

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	1,614

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	722
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
19 a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		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

20 a	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	9,925
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	12,261
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 V 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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)								25	
26 Property used more than 50% in a qualified business use:									
2006 F150 FORD	20060410	90 %	48,732	43,859	5	SL HY	1,598		
2008 F150 FORD	20071113	90 %	10,436	9,392	5	SL MQ	1,598		
DODGE RAM PICK	20110902	100 %	33,646	33,646	5	200 DB-HY	6,729		
27 Property used 50% or less in a qualified business use:									
		%				S/L-			
		%				S/L-			
		%				S/L-			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	9,925	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								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.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No										
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

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

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

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2011 tax year (see instructions):					
43 Amortization of costs that began before your 2011 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44