
**Tax Year 2013 e-file Jurat/Disclosure
for Form 1040, 1040A, or 1040EZ
using Practitioner PIN method
(with or without Electronic Funds Withdrawal)**

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN 95342983629
(enter EFIN plus 5 self-selected numerics)

Taxpayer Declarations

Perjury Statement

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: a) an acknowledgment of receipt or reason for rejection of transmission; b) the reason for any delay in processing or refund; and, c) the date of any refund.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Taxpayer's PIN: Date 03012014

Spouse's PIN:

Form

1040

U.S. Individual Income Tax Return

(99)

2013

OMB No. 1545-0074

IRS Use Only - Do not write or staple in this space.

CLIENT COPY

For the year Jan. 1-Dec. 31, 2013, or other tax year beginning

, 2013, ending

, 20

See separate instructions.

Your first name and initial

JAMES A.

Last name

GILLAN

Your social security number

[REDACTED]

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

BARBARA

Last name

HEATHCOCK

Spouse's social security number

[REDACTED]

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

242 LINCOLN PARKWAY

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.

BUFFALO, NY 14216

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.

Foreign country name

Foreign province/state/county

Foreign postal code

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). 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) Child under age 17 qualifying for child tax credit

BYRON GILLAN

COLIN GILLAN

IAIN GILLAN

SON

SON

SON

X

Boxes checked on 6a and 6b

2

No. of children on 6c who:

3

• 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 ▶

5

If more than four dependents, see instructions and check here

d Total number of exemptions claimed

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2

7

125,763.

8a Taxable interest. Attach Schedule B if required

8a

41.

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

3,279.

11 Alimony received

11

12 Business income or (loss). Attach Schedule C or C-EZ

12

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

28,404.

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

17

0.

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. List type and amount

21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶

22

157,487.

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

157,487.

310001 12-03-13

Tax and Credits

Standard Deduction for - People who check any box on line 39a or 39b of who can be claimed as a dependent, see instructions.

All others: Single or Married filing separately, \$6,100 Married filing jointly or Qualifying widow(er), \$12,200 Head of household, \$8,950

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for Tax and Credits.

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-61 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 62-72 for Payments.

Refund

Direct deposit? See Instructions.

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-75 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes line 76 for Amount You Owe.

Third Party Designee

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

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.

Form section for Preparer information including name, address, phone number, and signature.

Child Tax Credit Worksheet (keep for your records)

Name(s): First **JAMES A. & BARBARA** Last **GILLAN** Your SSN **[REDACTED]**

Part 1

1. Number of qualifying children: 1 X \$1,000. Enter the result. 1 1,000.

2. Enter the amount from Form 1040, line 38, Form 1040A, line 22, or Form 1040NR, line 37. 2 157,487.

3. 1040 filers: Enter the total of any-
 • Exclusion of income from Puerto Rico, and
 • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15. } 3 0.
 1040A and 1040NR filers: Enter -0-.

4. Add lines 2 and 3. Enter the total. 4 157,487.

5. Enter the amount shown below for your filing status.
 • Married filing jointly - \$110,000
 • Single, head of household, or qualifying widow(er) - \$75,000 } 5 110,000.
 • Married filing separately - \$55,000

6. Is the amount on line 4 more than the amount on line 5?
 No. Leave line 6 blank. Enter -0- on line 7.
 Yes. Subtract line 5 from line 4. 6 48,000.
 If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000 (for example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc).

7. Multiply the amount on line 6 by 5% (.05). Enter the result. 7 2,400.

8. Is the amount on line 1 more than the amount on line 7?
 No. STOP
 You cannot take the child tax credit on Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 48.
 Yes. Subtract line 7 from line 1. Enter the result. 8

Part 2

9. Enter the amount from Form 1040, line 46, Form 1040A, line 28, or Form 1040NR, line 44. 9

10. 1040 filers: Enter the total of the amounts from lines 47 through 50.*
 1040A filers: Enter the total of the amounts from lines 29 through 32.
 1040NR filers: Enter the total of the amounts from lines 45 through 47.* } 10

11. Are you claiming any of the following credits?
 • Residential energy efficient property credit, Form 5695, Part I.
 • Mortgage interest credit, Form 8396
 • Qualified adoption expenses, Form 8839
 • District of Columbia first-time homebuyer credit, Form 8859
 No. Enter the amount from line 10. } 11
 Yes. Complete the Line 11 Worksheet to figure the amount to enter here.

12. Subtract line 11 from line 9. Enter the result. 12

13. Is the amount on line 8 of this worksheet more than the amount on line 12?
 No. Enter the amount from line 8. } 13
 Yes. Enter the amount from line 12. **This is your child tax credit.**

* Also include amounts from:
 Form 5695, line 30
 Form 8910, line 15
 Form 8936, line 23
 Schedule R, line 22

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2013
Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on Form 1040

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

Your social security number

JAMES A. GILLAN & BARBARA HEATHCOCK

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see instructions)	1	
2	Enter amount from Form 1040, line 38 2	2	
3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead	3	
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):	5	9,502.
	a <input checked="" type="checkbox"/> Income taxes, or } SEE STATEMENT 6	6	8,887.
	b <input type="checkbox"/> General sales taxes }	7	
6	Real estate taxes (see instructions)	8	
7	Personal property taxes	9	18,389.
8	Other taxes. List type and amount ▶		
9	Add lines 5 through 8		
Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098	10	14,373.
	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.	12 Points not reported to you on Form 1098. See instructions for special rules	12	
Your mortgage interest deduction may be limited (see instructions).	13 Mortgage insurance premiums (see instructions)	13	
	14 Investment interest. Attach Form 4952 if required. (See instructions.)	14	
	15 Add lines 10 through 14	15	14,373.
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	1,290. STMT 7
	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 SEE STATEMENT 8	17	500.
If you made a gift and got a benefit for it, see instructions.	18 Carryover from prior year	18	
	19 Add lines 16 through 18	19	1,790.
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	19,514.
	FROM FORM 2106 19,514.	22	
	22 Tax preparation fees	23	
	23 Other expenses - investment, safe deposit box, etc. List type and amount ▶	24	19,514.
	24 Add lines 21 through 23	25	157,487.
	25 Enter amount from Form 1040, line 38 25	26	3,150.
	26 Multiply line 25 by 2% (.02)	27	16,364.
	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 ▶	28	
	29 Is Form 1040, line 38, over \$150,000?	29	50,916.
	<input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.		
Total Itemized Deductions	<input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.		
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here		

SCHEDULE B
(Form 1040A or 1040)

Interest and Ordinary Dividends

OMB No. 1545-0074

2013
Attachment
Sequence No. **08**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040A or 1040.

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

Name(s) shown on return

Your social security number

JAMES A. GILLAN & BARBARA HEATHCOCK

**Part I
Interest**

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

M & T MORTGAGE

Amount

41.

1

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

2 Add the amounts on line 1 **2** **41.**

3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 **3**

4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ... ▶ **4** **41.**

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

Amount

**Part II
Ordinary Dividends**

5 List name of payer ▶

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

5

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

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

**Part III
Foreign Accounts and Trusts**

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

7a At any time during 2013, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions
If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), formerly TD F 90-22.1 to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

b If you are required to file FinCen Form 114, enter the name of the foreign country where the financial account is located

8 During 2013, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

If "Yes," you may have to file Form 3520. See instructions

Yes	No
	X
	X

327501
09-30-13

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

Schedule B (Form 1040A or 1040) 2013

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

JAMES A. GILLAN & BARBARA HEATHCOCK

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check column (e) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? Yes No

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Rows include RUTLEDGE ENTERPRISES, INC. and OFF BEAT PRODUCTIONS, INC.

Table with 5 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Includes summary rows 29a, 29b, 30, 31, 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A and B.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Includes summary rows 34a, 34b, 35, 36, 37.

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

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Includes summary row 39.

Part V Summary

Table with 2 columns: Description, Amount. Rows 40, 41, 42, 43.

2013 Income from Passthroughs

RUTLEDGE ENTERPRISES, INC.
I.D. NUMBER: 16-1344422
TYPE: S CORPORATION

ACTIVITY INFORMATION:

RUTLEDGE ENTERPRISES, INC.

OTHER PASSIVE ACTIVITY

ORDINARY INCOME (LOSS) -7,420.
0.

PASSIVE INCOME (LOSS) -7,42
PASSIVE ACTIVITY LOSS CARRYOVER -7,95
DISALLOWED LOSS FROM FORM 8582 15,37

ALLOWABLE PASSIVE LOSS FROM FORM 8582

TAX PREFERENCE ITEMS:

AMT PAL CARRYOVER - SCHEDULE E 7,95

2013 Income from Passthroughs

OFF BEAT PRODUCTIONS, INC
I.D. NUMBER: 16-1546143
TYPE: S CORPORATION

ACTIVITY INFORMATION:

OFF BEAT PRODUCTIONS, INC

OTHER PASSIVE ACTIVITY

ORDINARY INCOME (LOSS)	2,921.
POSTAGE/SUPPLIES/PRINTING	-5,279.

PASSIVE INCOME (LOSS)	-2,358
DISALLOWED LOSS FROM FORM 8582	2,358

ALLOWABLE PASSIVE LOSS FROM FORM 8582	<u>0</u>
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OTHER K-1 INFORMATION:

CHARITABLE CONTRIBUTIONS	50
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2013 Income from Passthroughs

SUMMARY OF K-1 INFORMATION FOR ALL PASSTHROUGHS

OTHER K-1 INFORMATION:

CHARITABLE CONTRIBUTIONS

50

TAX PREFERENCE ITEMS:

AMT PAL CARRYOVER - SCHEDULE E

7,956

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31		36
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37	
38	Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38	
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	
40	Enter the smaller of line 36 or line 39		40
41	Subtract line 40 from line 36		41
42	If line 41 is \$179,500 or less (\$89,750 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately) from the result		42
43	Enter: <ul style="list-style-type: none"> • \$72,500 if married filing jointly or qualifying widow(er), • \$36,250 if single or married filing separately, or • \$48,600 if head of household. 	43	
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; but do not enter less than -0-	44	
45	Subtract line 44 from line 43. If zero or less, enter -0-	45	
46	Enter the smaller of line 36 or line 37	46	
47	Enter the smaller of line 45 or line 46. This amount is taxed at 0%	47	
48	Subtract line 47 from line 46	48	
49	Enter the amount from the Line 49 Worksheet in the instructions	49	
50	Enter the smaller of line 48 or line 49	50	
51	Multiply line 50 by 15% (.15)		51
52	Add lines 47 and 50 If lines 52 and 36 are the same, skip lines 53 through 57 and go to line 58. Otherwise, go to line 53.	52	
53	Subtract line 52 from line 46	53	
54	Multiply line 53 by 20% (.20) If line 38 is zero or blank, skip lines 55 through 57 and go to line 58. Otherwise, go to line 55.		54
55	Add lines 41, 52, and 53	55	
56	Subtract line 55 from line 36	56	
57	Multiply line 56 by 25% (.25)		57
58	Add lines 42, 51, 54, and 57		58
59	If line 36 is \$179,500 or less (\$89,750 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately) from the result		59
60	Enter the smaller of line 58 or line 59 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31		60

Education Credits
(American Opportunity and Lifetime Learning Credits)

Department of the Treasury
Internal Revenue Service (99)

▶ Information about Form 8863 and its separate instructions is at www.irs.gov/form8863.
 ▶ Attach to Form 1040 or Form 1040A.

Name(s) shown on return

JAMES A. GILLAN & BARBARA HEATHCOCK

Your social security number

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	5,000.
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	180,000.
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	157,487.
4	Subtract line 3 from line 2. If zero or less, stop; you cannot take any education credit	22,513.
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	20,000.
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
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"/>	5,000.
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	2,000.

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	3,000.
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	
11	Enter the smaller of line 10 or \$10,000	
12	Multiply line 11 by 20% (.20)	
13	Enter: \$127,000 if married filing jointly; \$63,000 if single, head of household, or qualifying widow(er)	
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	
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	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	
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) 	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)	0.
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31 SEE STATEMENT	3,000.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **8863** (2013)

Name(s) shown on return

Your social security number

JAMES A. GILLAN & BARBARA HEATHCOCK

[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>BYRON GILLAN</p>	<p>21 Student social security number (as shown on page 1 of your tax return)</p> <p>[REDACTED]</p>
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22 Educational institution information (see instructions)

<p>a. Name of first educational institution</p> <p>SUNY BUFFALO</p>	<p>b. Name of second educational institution (if any)</p>
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<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>1300 ELMWOOD AVE BUFFALO NY 14222</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>
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<p>(2) Did the student receive Form 1098-T from this institution for 2013? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2012 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p>(2) Did the student receive Form 1098-T from this institution for 2013? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2012 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>16-1514621</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>
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23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2013? Yes - Stop! Go to line 31 for this student. No - Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began in 2013 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) Yes - Go to line 25. No - Stop! Go to line 31 for this student.

25 Did the student complete the first 4 years of post-secondary education before 2013? Yes - Stop! Go to line 31 for this student. No - Go to line 26.

26 Was the student convicted, before the end of 2013, of a felony for possession or distribution of a controlled substance? Yes - Stop! Go to line 31 for this student. No - See Tip below and complete either lines 27-30 or line 31 for this student.

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

TIP

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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Name(s) shown on return

JAMES A. GILLAN & BARBARA HEATHCOCK

Your social security number

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>COLIN GILLAN</p>	<p>21 Student social security number (as shown on page 1 of your tax return)</p> <p>[REDACTED]</p>
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<p>22 Educational institution information (see instructions)</p>	
<p>a. Name of first educational institution</p> <p>ERIE COMMUNITY COLLEGE</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>4041 SOUTHWESTERN BLVD ORCHARD PARK NY 14127</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 2013? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>(2) Did the student receive Form 1098-T from this institution for 2013? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>(3) Did the student receive Form 1098-T from this institution for 2012 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p>(3) Did the student receive Form 1098-T from this institution for 2012 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>11-3682643</p>	<p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).</p>

23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2013? Yes - Stop! Go to line 31 for this student. No - Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began in 2013 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) Yes - Go to line 25. No - Stop! Go to line 31 for this student.

25 Did the student complete the first 4 years of post-secondary education before 2013? Yes - Stop! Go to line 31 for this student. No - Go to line 26.

26 Was the student convicted, before the end of 2013, of a felony for possession or distribution of a controlled substance? Yes - Stop! Go to line 31 for this student. No - See Tip below and complete either lines 27-30 or line 31 for this student.

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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Passive Activity Loss Limitations

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.

▶ Information about Form 8582 and its instructions is available at www.irs.gov/form8582.

Attachment
Sequence No. **88**

Name(s) shown on return

Identifying number

JAMES A. GILLAN & BARBARA HEATHCOCK

Part I 2013 Passive Activity Loss Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

1a	Activities with net income (enter the amount from Worksheet 1, column (a))		
1b	Activities with net loss (enter the amount from Worksheet 1, column (b))		
1c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))		
1d	Combine lines 1a, 1b, and 1c		

Commercial Revitalization Deductions From Rental Real Estate Activities

2a	Commercial revitalization deductions from Worksheet 2, column (a)		
2b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)		
2c	Add lines 2a and 2b		

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))		
3b	Activities with net loss (enter the amount from Worksheet 3, column (b))	-9,778.	
3c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	-7,956.	
3d	Combine lines 3a, 3b, and 3c		-17,734.

4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used		-17,734.
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5	Enter the smaller of the loss on line 1d or the loss on line 4		
6	Enter \$150,000. If married filing separately, see instructions		
7	Enter modified adjusted gross income, but not less than zero (see instructions) Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
8	Subtract line 7 from line 6		
9	Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions		
10	Enter the smaller of line 5 or line 9 If line 2c is a loss, go to Part III. Otherwise, go to line 15.		

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

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions		
12	Enter the loss from line 4		
13	Reduce line 12 by the amount on line 10		
14	Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13		

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total		
16	Total losses allowed from all passive activities for 2013. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	SEE STATEMENT 13	0.

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1 - For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c					

Worksheet 2 - For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b			

Worksheet 3 - For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
SEE ATTACHED STATEMENT FOR WORKSHEET 3					
Total. Enter on Form 8582, lines 3a, 3b, and 3c					

Worksheet 4 - Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total		-9,778.	-7,956.		

Worksheet 5 - Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total		17,734.	1.000000000	17,734.

Worksheet 6 - Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
SEE ATTACHED STATEMENT FOR WORKSHEET 6				
Total		17,734.	17,734.	

Worksheet 7 - Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Total					

Passive Activity Loss Limitations

Department of the Treasury Internal Revenue Service (99)

See separate instructions.

Attach to Form 1040 or Form 1041.

Information about Form 8582 and its instructions is available at www.irs.gov/form8582.

Name(s) shown on return: JAMES A. GILLAN & BARBARA HEATHCOCK Identifying number: [REDACTED]

Part I 2013 Passive Activity Loss Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

Table with 4 rows (1a-1d) for Rental Real Estate Activities. 1a: Activities with net income; 1b: Activities with net loss; 1c: Prior years unallowed losses; 1d: Combine lines 1a, 1b, and 1c.

Commercial Revitalization Deductions From Rental Real Estate Activities

Table with 3 rows (2a-2c) for Commercial Revitalization Deductions. 2a: Commercial revitalization deductions; 2b: Prior year unallowed commercial revitalization deductions; 2c: Add lines 2a and 2b.

All Other Passive Activities

Table with 4 rows (3a-3d) for All Other Passive Activities. 3a: Activities with net income; 3b: Activities with net loss (-9,778.); 3c: Prior years unallowed losses (-7,956.); 3d: Combine lines 3a, 3b, and 3c (-17,734.).

Line 4: Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used. Value: -17,734.

- If line 4 is a loss and: Line 1d is a loss, go to Part II. Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III. Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

Table with 10 rows (5-10) for Special Allowance for Rental Real Estate Activities. 5: Enter the smaller of the loss on line 1d or the loss on line 4. 6: Enter \$150,000. 7: Enter modified adjusted gross income. 8: Subtract line 7 from line 6. 9: Multiply line 8 by 50% (.5). 10: Enter the smaller of line 5 or line 9.

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

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

Table with 4 rows (11-14) for Special Allowance for Commercial Revitalization Deductions. 11: Enter \$25,000 reduced by the amount, if any, on line 10. 12: Enter the loss from line 4. 13: Reduce line 12 by the amount on line 10. 14: Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13.

Part IV Total Losses Allowed

Table with 2 rows (15-16) for Total Losses Allowed. 15: Add the income, if any, on lines 1a and 3a and enter the total. 16: Total losses allowed from all passive activities for 2013. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return. SEE STATEMENT 17. Value: 0.

ALTERNATIVE MINIMUM TAX

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1 - For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c					

Worksheet 2 - For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b			

Worksheet 3 - For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
SEE ATTACHED STATEMENT FOR WORKSHEET 3					
Total. Enter on Form 8582, lines 3a, 3b, and 3c		-9,778.	-7,956.		

Worksheet 4 - Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total					

Worksheet 5 - Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
SEE ATTACHED STATEMENT FOR WORKSHEET 5				
Total		17,734.	1.000000000	17,734.

ALTERNATIVE MINIMUM TAX

Form 8582 (2013) JAMES A. GILLAN & BARBARA HEATHCOCK

Worksheet 6 - Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
SEE ATTACHED STATEMENT FOR WORKSHEET 6				
Total		17,734.	17,734.	

Worksheet 7 - Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Total					

Form 8582 (2013)

Your name JAMES A. GILLAN	Occupation in which you incurred expenses ADVERTISING EXECUTIVE	Social security number [REDACTED]
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Part I Employee Business Expenses and Reimbursements

	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
Step 1 Enter Your Expenses		
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) ...	9,586.	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	900.	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3,666.	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment SEE STATEMENT 18	4,996.	
5 Meals and entertainment expenses (see instructions)		732.
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	19,148.	732.

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)		
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Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	19,148.	732.
<i>Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.</i>		
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	19,148.	366.
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.)		19,514.

LHA For Paperwork Reduction Act Notice, see instructions.

Form 2106 (2013)

Part II Vehicle Expenses

Section A - General Information (You must complete this section if you are claiming vehicle expenses.)		(a) Vehicle 1	(b) Vehicle
11	Enter the date the vehicle was placed in service	11 01/01/03	
12	Total miles the vehicle was driven during 2013	12 12,000 miles	miles
13	Business miles included on line 12	13 8,852 miles	miles
14	Percent of business use. Divide line 13 by line 12	14 73.77 %	%
15	Average daily roundtrip commuting distance	15 miles	miles
16	Commuting miles included on line 12	16 miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17 3,148 miles	miles
18	Was your vehicle available for personal use during off-duty hours?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
19	Do you (or your spouse) have another vehicle available for personal use?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
20	Do you have evidence to support your deduction?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
21	If "Yes," is the evidence written?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

Section B - Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22	Multiply line 13 by 56.5¢ (.565). Enter the result here and on line 1	22
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Section C - Actual Expenses		(a) Vehicle 1	(b) Vehicle
23	Gasoline, oil, repairs, vehicle insurance, etc.	23 STMT 19 3,995.	
24a	Vehicle rentals	24a 9,000.	
24b	Inclusion amount (see instructions)	24b	
24c	Subtract line 24b from line 24a	24c 9,000.	
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2--see instructions) ...	25	
26	Add lines 23, 24c, and 25	26 12,995.	
27	Multiply line 26 by the percentage on In 14	27 9,586.	
28	Depreciation (see instructions)	28	
29	Add lines 27 and 28. Enter total here and on line 1	29 9,586.	

Section D - Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

		(a) Vehicle	(b) Vehicle
30	Enter cost or other basis (see instructions)	30	
31	Enter section 179 deduction and special allowance (see instructions)	31	
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32	
33	Enter depreciation method and percentage (see instructions)	33	
34	Multiply line 32 by the percentage on line 33 (see instructions)	34	
35	Add lines 31 and 34	35	
36	Enter the applicable limit explained in the line 36 instructions	36	
37	Multiply line 36 by the percentage on In 14	37	
38	Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38	



FORM 1040

PENSIONS AND ANNUITIES

STATEMENT 1

FIDELITY INVESTMENTS

AMOUNT RECEIVED THIS YEAR 28,404.

NONTAXABLE AMOUNT

CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D

28,404.

TOTAL INCLUDED IN FORM 1040, LINE 16B

28,404.



FORM 1040

STATE AND LOCAL INCOME TAX REFUNDS

STATEMENT 2

2012

2011

2010

NEW YORK

GROSS STATE/LOCAL INC TAX REFUNDS
LESS: TAX PAID IN FOLLOWING YEAR

3,279.

NET TAX REFUNDS NEW YORK

3,279.

TOTAL NET TAX REFUNDS

3,279.