

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning \_\_\_\_\_, 2017, ending \_\_\_\_\_, 20

Your first name and initial: **Guy** Last name: **Focal** Your social security number: **444-55-6666**

If a joint return, spouse's first name and initial: **Mary** Last name: **Focal** Spouse's social security number: **555-66-7777**

Home address (number and street). If you have a P.O. box, see instructions. **Camp Place** 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). **New Orleans LA 70130**

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

**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) (see instructions)

**Exemptions**

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

b  Spouse

c Dependents:

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

If more than four dependents, see instructions and check here

d Total number of exemptions claimed **2**

Boxes checked on 6a and 6b: **2**

No. of children on 6c who:  
 • lived with you \_\_\_\_\_  
 • did not live with you due to divorce or separation (see instructions) \_\_\_\_\_

Dependents on 6c not entered above \_\_\_\_\_

Add numbers on lines above **2**

**Income**

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	89,632.
8a	Taxable interest. Attach Schedule B if required	8a	147.
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	89.
b	Qualified dividends	9b	71.
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	2,629.
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input checked="" type="checkbox"/>	13	44.
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	
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	92,541.

**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	186.
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	Reserved for future use	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	186.
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	92,355.



**SCHEDULE A  
(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

▶ Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.

▶ Attach to Form 1040.

**2017**

Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service (99)

**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 28.

Name(s) shown on Form 1040

Your social security number

Guy & Mary Focal

444-55-6666

**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	
3	Multiply line 2 by 7.5% (0.075)	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	
a	<input checked="" type="checkbox"/> Income taxes, or		4,422.
b	<input type="checkbox"/> General sales taxes		
6	Real estate taxes (see instructions)	6	2,704.
7	Personal property taxes	7	
8	Other taxes. List type and amount ▶	8	
9	Add lines 5 through 8	9	7,126.

**Interest You Paid**

**Note:**  
Your mortgage interest deduction may be limited (see instructions).

10	Home mortgage interest and points reported to you on Form 1098	10	5,515.
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	
12	Points not reported to you on Form 1098. See instructions for special rules	12	
13	Reserved for future use	13	
14	Investment interest. Attach Form 4952 if required. See instructions	14	
15	Add lines 10 through 14	15	5,515.

**Gifts to Charity**

If you made a gift and got a benefit for it, see instructions.

16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions.	16	580.
17	Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500	17	250.
18	Carryover from prior year	18	
19	Add lines 16 through 18	19	830.

**Casualty and Theft Losses**

20	Casualty or theft loss(es) other than net qualified disaster losses. Attach Form 4684 and enter the amount from line 18 of that form. See instructions	20	
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**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. ▶ <u>Employee business expenses</u>	21	2,070.
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	2,070.
25	Enter amount from Form 1040, line 38	25	92,355.
26	Multiply line 25 by 2% (0.02)	26	1,847.
27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	223.

**Other Miscellaneous Deductions**

28	Other—from list in instructions. List type and amount ▶	28	
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**Total Itemized Deductions**

29	Is Form 1040, line 38, over \$156,900?	29	
	<input checked="" type="checkbox"/> <b>No.</b> 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.		13,694.
	<input type="checkbox"/> <b>Yes.</b> 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 C  
(Form 1040)**

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

OMB No. 1545-0074

**2017**  
Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor <b>Guy Focal</b>		Social security number (SSN) <b>444-55-6666</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>Writer</b>	<b>B</b> Enter code from instructions ▶ <b>7   1   1   5   1   0</b>	
<b>C</b> Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN) (see instr.) 	
<b>E</b> Business address (including suite or room no.) ▶ <b>Camp Place</b> City, town or post office, state, and ZIP code <b>New Orleans, LA 70130</b>		
<b>F</b> Accounting method: <b>(1)</b> <input checked="" type="checkbox"/> Cash <b>(2)</b> <input type="checkbox"/> Accrual <b>(3)</b> <input type="checkbox"/> Other (specify) ▶		
<b>G</b> Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>H</b> If you started or acquired this business during 2017, check here		<input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>
<b>I</b> Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>
<b>J</b> If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>

**Part I Income**

<b>1</b> 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"/>	<b>1</b>	22,744.
<b>2</b> Returns and allowances . . . . .		<b>2</b>	
<b>3</b> Subtract line 2 from line 1 . . . . .		<b>3</b>	22,744.
<b>4</b> Cost of goods sold (from line 42) . . . . .		<b>4</b>	2,757.
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .		<b>5</b>	19,987.
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .		<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . .		<b>7</b>	19,987.

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b> Advertising . . . . .	<b>8</b>		<b>18</b> Office expense (see instructions)	<b>18</b>	187.
<b>9</b> Car and truck expenses (see instructions). . . . .	<b>9</b>	1,109.	<b>19</b> Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions)	<b>11</b>	1,520.	<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b> Depletion . . . . .	<b>12</b>		<b>b</b> Other business property . . . . .	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions). . . . .	<b>13</b>	3,155.	<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	120.
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b> Supplies (not included in Part III) . . . . .	<b>22</b>	288.
<b>15</b> Insurance (other than health)	<b>15</b>		<b>23</b> Taxes and licenses . . . . .	<b>23</b>	
<b>16</b> Interest:			<b>24</b> Travel, meals, and entertainment:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel . . . . .	<b>24a</b>	3,940.
<b>b</b> Other . . . . .	<b>16b</b>		<b>b</b> Deductible meals and entertainment (see instructions) . . . . .	<b>24b</b>	210.
<b>17</b> Legal and professional services	<b>17</b>	300.	<b>25</b> Utilities . . . . .	<b>25</b>	
			<b>26</b> Wages (less employment credits) . . . . .	<b>26</b>	
			<b>27a</b> Other expenses (from line 48) . . . . .	<b>27a</b>	3,106.
			<b>b</b> Reserved for future use . . . . .	<b>27b</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . .			<b>28</b>	<b>28</b>	13,935.
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .			<b>29</b>	<b>29</b>	6,052.
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .			<b>30</b>	<b>30</b>	3,423.
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.			<b>31</b>	<b>31</b>	2,629.
<b>32</b> 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 <b>Form 1040, line 12</b> , (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.					

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

**Part III Cost of Goods Sold** (see instructions)

<b>33</b>	Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)	
<b>34</b>	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	<b>35</b>
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b> 1,307.
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b> 1,450.
<b>38</b>	Materials and supplies . . . . .	<b>38</b>
<b>39</b>	Other costs . . . . .	<b>39</b>
<b>40</b>	Add lines 35 through 39 . . . . .	<b>40</b> 2,757.
<b>41</b>	Inventory at end of year . . . . .	<b>41</b>
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	<b>42</b> 2,757.

**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.

<b>43</b>	When did you place your vehicle in service for business purposes? (month, day, year) ▶	.....
<b>44</b>	Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used your vehicle for:	
<b>a</b>	Business .....	<b>b</b> Commuting (see instructions) .....
		<b>c</b> Other .....
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>47a</b>	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</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.

AMORTIZATION	308.
Merchant/PayPal Fees	143.
Image Scanning	395.
ISP	205.
Publications	877.
Research - Streaming Video/DVD	204.
Dues and Subscriptions	305.
Communications	287.
Postage	382.
<b>48 Total other expenses.</b> Enter here and on line 27a . . . . .	<b>48</b> 3,106.

**SCHEDULE SE  
(Form 1040)**

**Self-Employment Tax**

OMB No. 1545-0074

**2017**  
Attachment  
Sequence No. **17**

Department of the Treasury  
Internal Revenue Service (99)

► Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.  
► Attach to Form 1040 or Form 1040NR.

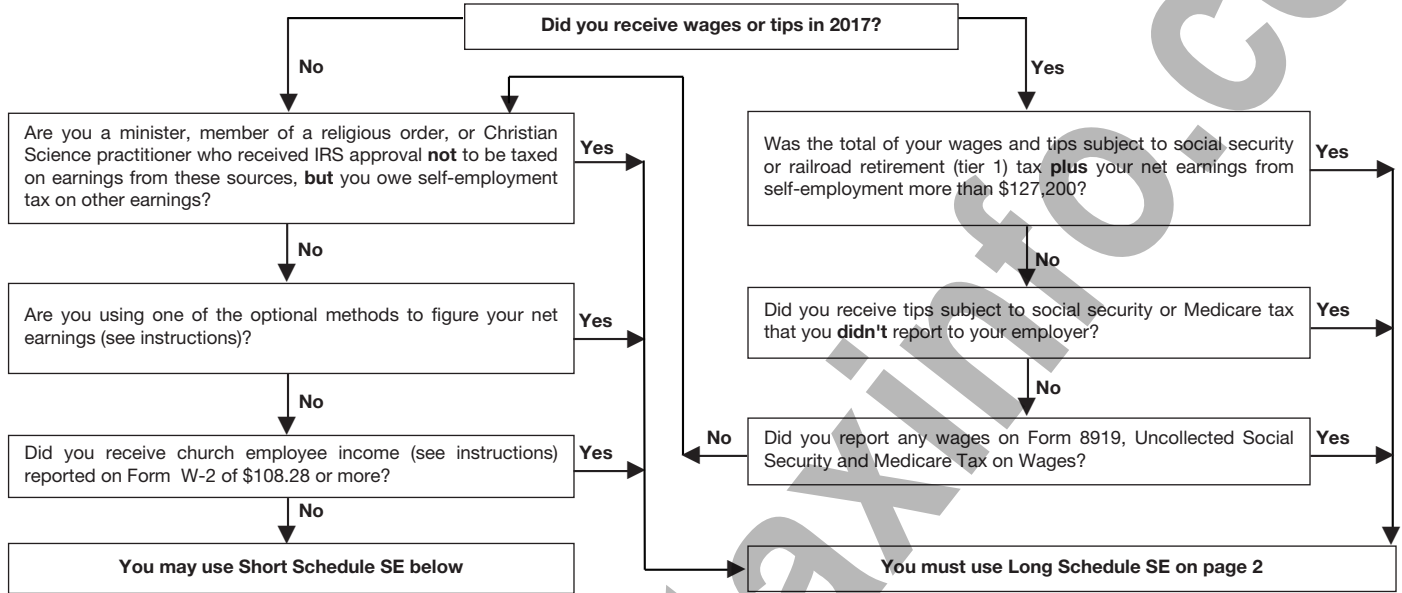
Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)  
Guy Focal

Social security number of person with self-employment income ► 444-55-6666

**Before you begin:** To determine if you must file Schedule SE, see the instructions.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**

**Note:** Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



**Section A—Short Schedule SE. Caution:** Read above to see if you can use Short Schedule SE.

<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>	
<b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z . . . . .	<b>1b</b> (	)
<b>2</b> Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report . . . . .	<b>2</b>	2,629.
<b>3</b> Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>	2,629.
<b>4</b> Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; <b>don't</b> file this schedule unless you have an amount on line 1b. . . . . ►	<b>4</b>	2,428.
<b>Note:</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
<b>5 Self-employment tax.</b> If the amount on line 4 is: • \$127,200 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on <b>Form 1040, line 57, or Form 1040NR, line 55</b> • More than \$127,200, multiply line 4 by 2.9% (0.029). Then, add \$15,772.80 to the result. Enter the total here and on <b>Form 1040, line 57, or Form 1040NR, line 55</b> . . . . .	<b>5</b>	371.
<b>6 Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (0.50). Enter the result here and on <b>Form 1040, line 27, or Form 1040NR, line 27</b> . . . . .	<b>6</b>	186.

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

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return Guy & Mary Focal	Business or activity to which this form relates Sch C Writer	Identifying number 444-55-6666
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**Part I Election To Expense Certain Property Under Section 179**

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

1 Maximum amount (see instructions) . . . . .	<b>1</b>	510,000.
2 Total cost of section 179 property placed in service (see instructions) . . . . .	<b>2</b>	11,444.
3 Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .	<b>3</b>	2,030,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	<b>4</b>	0.
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . .	<b>5</b>	510,000.
<b>6</b> (a) Description of property	(b) Cost (business use only)	(c) Elected cost
iMac	1,699.	1,699.
7 Listed property. Enter the amount from line 29 . . . . .	<b>7</b>	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .	<b>8</b>	1,699.
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 . . . . .	<b>9</b>	1,699.
10 Carryover of disallowed deduction from line 13 of your 2016 Form 4562 . . . . .	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .	<b>11</b>	93,960.
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 . . . . .	<b>12</b>	1,699.
13 Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12 ▶ . . . . .	<b>13</b>	0.

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't 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) . . . . .	<b>14</b>	
15 Property subject to section 168(f)(1) election . . . . .	<b>15</b>	
16 Other depreciation (including ACRS) . . . . .	<b>16</b>	

**Part III MACRS Depreciation (Don't include listed property.)** (See instructions.)

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2017 . . . . .	<b>17</b>	1,263.
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 2017 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
<b>19a</b> 3-year property						
<b>b</b> 5-year property		9,745.	5.0	HY	Various	1,302.
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System**

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

**Part IV Summary** (See instructions.)

21 Listed property. Enter amount from line 28 . . . . .	<b>21</b>	
22 <b>Total.</b> 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 . . . . .	<b>22</b>	4,264.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	<b>23</b>	

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, 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
<b>25</b> 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) .							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
Vehicle	01/01/2011	17.54 %				S/L -		
		%				S/L -		
		%				S/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							<b>28</b>	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1								<b>29</b>

**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	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year ( <b>don't</b> include commuting miles) .	2,072											
<b>31</b> Total commuting miles driven during the year	3,500											
<b>32</b> Total other personal (noncommuting) miles driven . . . . .	6,241											
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .	11,813											
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	X											
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .	X											
<b>36</b> Is another vehicle available for personal use?	X											

**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 **aren't** more than 5% owners or related persons (see instructions).

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> 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 . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> 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? . . . . .		
<b>41</b> 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," don't 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
<b>42</b> Amortization of costs that begins during your 2017 tax year (see instructions):					
Website Costs	07/01/2017	1,850.	197	3.00 yrs	308.
<b>43</b> Amortization of costs that began before your 2017 tax year . . . . .					<b>43</b>
<b>44 Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b> 308.



# Unreimbursed Employee Business Expenses

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**  
▶ **Go to [www.irs.gov/Form2106EZ](http://www.irs.gov/Form2106EZ) for the latest information.**

**2017**  
Attachment  
Sequence No. **129A**

Your name Guy Focal	Occupation in which you incurred expenses Staff Writer	Social security number 444-55-6666
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**You Can Use This Form Only if All of the Following Apply.**

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense doesn't have to be required to be considered necessary.
- You **don't** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 aren't considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2017.

**Caution:** You can use the standard mileage rate for 2017 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

**Part I Figure Your Expenses**

1	Complete Part II. Multiply line 8a by 53.5¢ (0.535). Enter the result here . . . . .	1	
2	Parking fees, tolls, and transportation, including train, bus, etc., that <b>didn't</b> involve overnight travel or commuting to and from work . . . . .	2	386.
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Don't</b> include meals and entertainment . . . . .	3	1,178.
4	Business expenses not included on lines 1 through 3. <b>Don't</b> include meals and entertainment . . . . .	4	395.
5	Meals and entertainment expenses: \$ <u>222.</u> × 50% (0.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (0.80) instead of 50%. For details, see instructions.) . . . . .	5	111.
6	<b>Total expenses.</b> Add lines 1 through 5. Enter here and on <b>Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040NR), line 7</b> ). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.) . . . . .	6	2,070.

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

- 7 When did you place your vehicle in service for business use? (month, day, year) ▶ \_\_\_\_\_
- 8 Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used your vehicle for:
- a Business \_\_\_\_\_ b Commuting (see instructions) \_\_\_\_\_ c Other \_\_\_\_\_
- 9 Was your vehicle available for personal use during off-duty hours? . . . . .  Yes  No
- 10 Do you (or your spouse) have another vehicle available for personal use? . . . . .  Yes  No
- 11a Do you have evidence to support your deduction? . . . . .  Yes  No
- b If "Yes," is the evidence written? . . . . .  Yes  No

**Expenses for Business Use of Your Home**

Department of the Treasury  
Internal Revenue Service (99)

▶ **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**  
▶ **Go to [www.irs.gov/Form8829](http://www.irs.gov/Form8829) for instructions and the latest information.**

Name(s) of proprietor(s)  
Guy Focal

Your social security number  
444-55-6666

<b>Part I Part of Your Home Used for Business</b>		Writer
1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	236
2	Total area of home	1,688
3	Divide line 1 by line 2. Enter the result as a percentage	13.98 %
<b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b>		
4	Multiply days used for daycare during year by hours used per day	4 hr.
5	Total hours available for use during the year (365 days x 24 hours) (see instructions)	8,760 hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	13.98 %

<b>Part II Figure Your Allowable Deduction</b>		(a) Direct expenses	(b) Indirect expenses
8	Enter the amount from Schedule C, line 29, <b>plus</b> any gain derived from the business use of your home, <b>minus</b> any loss from the trade or business not derived from the business use of your home (see instructions). See instructions for columns (a) and (b) before completing lines 9-21.		6,052.
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	6,411.
11	Real estate taxes (see instructions)	11	3,144.
12	Add lines 9, 10, and 11	12	9,555.
13	Multiply line 12, column (b), by line 7.	13	1,336.
14	Add line 12, column (a), and line 13	14	1,336.
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	4,716.
16	Excess mortgage interest (see instructions)	16	
17	Insurance	17	2,966.
18	Rent	18	
19	Repairs and maintenance	19	841.
20	Utilities	20	3,188.
21	Other expenses (see instructions)	21	
22	Add lines 16 through 21	22	6,995.
23	Multiply line 22, column (b), by line 7.	23	978.
24	Carryover of prior year operating expenses (see instructions)	24	
25	Add line 22, column (a), line 23, and line 24	25	978.
26	Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 25	26	978.
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	3,738.
28	Excess casualty losses (see instructions)	28	
29	Depreciation of your home from line 41 below	29	1,109.
30	Carryover of prior year excess casualty losses and depreciation (see instructions)	30	
31	Add lines 28 through 30	31	1,109.
32	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 27 or line 31	32	1,109.
33	Add lines 14, 26, and 32	33	3,423.
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to <b>Form 4684</b> (see instructions)	34	
35	<b>Allowable expenses for business use of your home.</b> Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	35	3,423.

<b>Part III Depreciation of Your Home</b>			
36	Enter the <b>smaller</b> of your home's adjusted basis or its fair market value (see instructions)	36	370,000.
37	Value of land included on line 36	37	65,000.
38	Basis of building. Subtract line 37 from line 36	38	305,000.
39	Business basis of building. Multiply line 38 by line 7.	39	42,639.
40	Depreciation percentage (see instructions)	40	2.5641 %
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	1,109.

<b>Part IV Carryover of Unallowed Expenses to 2018</b>			
42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	0.
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	0.

Depreciation and Amortization Report

Tax Year 2017  
 ▶ Keep for your records

Guy & Mary Focal  
 Sch C - Writer

444-55-6666

Asset Description	*Code	Date In Service	Cost (Net of Land)	Land	Bus Use %	Section 179	Special Depreciation Allowance	Depreciable Basis	Life	Method/ Convention	Prior Depreciation	Current Depreciation
DEPRECIATION												
Cable Modem		07/01/17	129		100.00			129	5.0	200DB/HY		26
Netbook Computer		07/01/17	1,249		100.00			1,249	5.0	200DB/HY		250
Library (historical books)		07/01/17	6,480		100.00			6,480	5.0	SL/HY		648
iPad		07/01/17	544		100.00			544	5.0	200DB/HY		109
Galaxy S7 phone		07/01/17	599		100.00			599	5.0	200DB/HY		120
Office Electrical Upgrade		07/01/17	744		100.00			744	5.0	200DB/HY		149
iMac		12/27/17	1,699		100.00	1,699		0	5.0	200DB/HY	0	0
SUBTOTAL CURRENT YEAR			11,444	0		1,699		9,745			0	1,302
Home	H	01/01/11	305,000	65,000	13.98			42,639	39.0	SL/MM	6,012	1,109
Vehicle	L	01/01/11			17.54							
Technology		07/01/11	3,941		100.00			3,941	5.0	200DB/HY	3,941	0
Wireless Network Hardware		07/01/16	481		100.00			481	5.0	200DB/HY	96	154
SUBTOTAL PRIOR YEAR			309,422	65,000		0	0	47,061			10,049	1,263
TOTALS			320,866	65,000		1,699	0	56,806			10,049	2,565
AMORTIZATION												
Website Costs		07/01/17	1,850		100.00			1,850	3.0			308
SUBTOTAL CURRENT YEAR			1,850			0	0	1,850			0	308
TOTALS			1,850			0	0	1,850			0	308

\* Code: S = Sold, A = Auto, L = Listed, V = Vine with SDA in Year Planted/Grafted, X = Non-depreciated asset, H = Home Office