

TAX YEAR: 2019

PROCESS DATE: 12/13/2019

CLIENT : 257-00-4705 RICHARD D SPOCK
SPOUSE : 258-00-4706 MEREDITH S SPOCK

BIRTH DATE : 03/01/1974 Age:45
BIRTH DATE : 01/15/1976 Age:43

ADDRESS : 3109 GREENBRIER STREET
: AUGUSTA GA 30906

PREPARER : 0

Phone #1: (706) 868-0985

Phone #2: -

Phone #3: -

STATUS : 2

FED TYPE: Regular Tax

ST TYPE : Regular Tax

E-MAIL : SPOCK@GMAIL.COM

PREPARER FEE :

ELECTRONIC :

TOTAL FEES :

EFFECTIVE RATE: 8.06%

DEPENDENT NAME	BIRTH DATE	AGE	SSN	RELATIONSHIP	MONTHS
ASHLEY B SPOCK	05/03/2003	16	256-00-3287	DAUGHTER	12
MORGAN A SPOCK	06/10/2004	15	254-00-2144	DAUGHTER	12

LISTING OF FORMS FOR THIS RETURN

FORM 1040

SCHEDULE 1 (ADDITIONAL INCOME AND ADJUSTMENTS TO INCOME)

SCHEDULE 2 (TAX)

FORM W-2

SCHEDULE A (ITEMIZED DEDUCTIONS)

SCHEDULE B (INTEREST/DIVIDEND INCOME)

SCHEDULE C (BUSINESS INCOME)

SCHEDULE SE (SELF EMPLOYMENT TAX)

FORM 4562 (DEPRECIATION)

CHILD TAX CREDIT WORKSHEET

FORM 8867 (DUE DILIGENCE CHECKLIST)

FORM 8995 (QUALIFIED BUSINESS INCOME DEDUCTION)

DEPRECIATION WORKSHEET

* QUICK SUMMARY *

SUMMARY	FEDERAL
FILING STATUS	2
TOTAL INCOME	100824
TOTAL ADJUSTMENTS	802
ADJUSTED GROSS INCOME	100022
DEDUCTIONS	27138
EXEMPTIONS	0
TAXABLE INCOME	70777
TAX	8105
CREDITS	4000
OTHER TAXES	1603
PAYMENTS	9020
REFUND	3312
AMOUNT DUE	0

CLIENT : RICHARD SPOCK
SPOUSE : MEREDITH SPOCK

257-00-4705
258-00-4706

PREPARER : 0 DATE : 12/13/2019

* W-2 INCOME FORMS SUMMARY *

	T/S	EMPLOYER	WAGES	FED WITH	FICA	MED TAX	STATE WITH	ST
1.	T	AUGUSTA STATE	88200	9020	5468	1279	9210	GA
							200	SC
		TOTALS.....	88200	9020	5468	1279	9410	

Filing Status ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ►

Your first name and middle initial RICHARD D		Last name SPOCK	Your social security number 257-00-4705
If joint return, spouse's first name and middle initial MEREDITH S		Last name SPOCK	Spouse's social security number 258-00-4706
Home address (number and street). If you have a P.O. box, see instructions. 3109 GREENBRIER STREET			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
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). AUGUSTA, GA 30906			
Foreign country name		Foreign province/state/county	Foreign postal code
If more than four dependents, see instructions and ✓ here ☐			

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1955 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1955 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
ASHLEY B	SPOCK	256-00-3287	DAUGHTER	☒	☐
MORGAN A	SPOCK	254-00-2144	DAUGHTER	☒	☐
				☐	☐
				☐	☐

Standard Deduction for—

- Single or Married filing separately, \$12,200
- Married filing jointly or Qualifying widow(er), \$24,400
- Head of household, \$18,350
- If you checked any box under **Standard Deduction**, see instructions.

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	88200
2a	Tax-exempt interest	2a	715
3a	Qualified dividends	3a	
4a	IRA distributions	4a	
c	Pensions and annuities	4c	
5a	Social security benefits	5a	
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here	6	
7a	Other income from Schedule 1, line 9	7a	11339
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income	7b	100824
8a	Adjustments to income from Schedule 1, line 22	8a	802
b	Subtract line 8a from line 7b. This is your adjusted gross income	8b	100022
9	Standard deduction or itemized deductions (from Schedule A)	9	27138
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A	10	2107
11a	Add lines 9 and 10	11a	29245
b	Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-	11b	70777

Form **1040** (2019)

QNA

SCHEDULE 1
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

► Attach to Form 1040 or 1040-SR.

► Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2019
Attachment
Sequence No. **01**

Name(s) shown on Form 1040 or 1040-SR

RICHARD & MEREDITH SPOCK

Your social security number

257-00-4705

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?

☐ Yes ☐ No

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ►		
3	Business income or (loss). Attach Schedule C	3	11339
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ►	8	
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	9	11339

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	802
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions) ►		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Reserved for future use	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 8a	22	802

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

Schedule 1 (Form 1040 or 1040-SR) 2019

QNA

SCHEDULE 2
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Taxes

► **Attach to Form 1040 or 1040-SR.**
► **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2019
Attachment
Sequence No. **02**

Name(s) shown on Form 1040 or 1040-SR

RICHARD & MEREDITH SPOCK

Your social security number

257-00-4705

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and include on Form 1040 or 1040-SR, line 12b	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	1603
5	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	5	
6	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	6	
7a	Household employment taxes. Attach Schedule H	7a	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	7b	
8	Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s) _____	8	
9	Section 965 net tax liability installment from Form 965-A	9	0
10	Add lines 4 through 8. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 15	10	1603

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

Cat. No. 71478U

Schedule 2 (Form 1040 or 1040-SR) 2019

QNA

SCHEDULE A
(Form 1040 or 1040-SR)Department of the Treasury
Internal Revenue Service (99)**Itemized Deductions**► Go to www.irs.gov/ScheduleA for instructions and the latest information.

► Attach to Form 1040 or 1040-SR.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2019Attachment
Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR

Your social security number

RICHARD & MEREDITH SPOCK**257-00-4705****Medical
and
Dental
Expenses****Caution:** Do not include expenses reimbursed or paid by others.

- | | | | | |
|----------|---|----------|--------|------|
| 1 | Medical and dental expenses (see instructions) | 1 | 12964 | |
| 2 | Enter amount from Form 1040 or 1040-SR,
line 8b | 2 | 100022 | |
| 3 | Multiply line 2 by 10% (0.10) | 3 | 10002 | |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | | 2962 |

**Taxes You
Paid**

- | | | | |
|----------|--|-------|-------|
| 5 | State and local taxes.
a State and local income taxes or general sales taxes. You may include
either income taxes or general sales taxes on line 5a, but not both. If
you elect to include general sales taxes instead of income taxes,
check this box ☐ 5a | 9980 | |
| | b State and local real estate taxes (see instructions) 5b | 2850 | |
| | c State and local personal property taxes 5c | 420 | |
| | d Add lines 5a through 5c 5d | 13250 | |
| | e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing
separately) 5e | 10000 | |
| 6 | Other taxes. List type and amount ► 6 | | |
| 7 | Add lines 5e and 6 7 | | 10000 |

**Interest You
Paid****Caution:** Your
mortgage interest
deduction may be
limited (see
instructions).

- | | | | |
|-----------|---|------|------|
| 8 | Home mortgage interest and points. If you didn't use all of your home
mortgage loan(s) to buy, build, or improve your home, see
instructions and check this box ☐
a Home mortgage interest and points reported to you on Form 1098. See
instructions if limited 8a | 9780 | |
| | b 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
► 8b | | |
| | c Points not reported to you on Form 1098. See instructions for special
rules 8c | | |
| | d Reserved 8d | | |
| | e Add lines 8a through 8c 8e | 9780 | |
| 9 | Investment interest. Attach Form 4952 if required. See instructions 9 | | |
| 10 | Add lines 8e and 9 10 | | 9780 |

**Gifts to
Charity****Caution:** If you
made a gift and
got a benefit for it,
see instructions.

- | | | | |
|-----------|--|------|------|
| 11 | Gifts by cash or check. If you made any gift of \$250 or more, see
instructions 11 | 4010 | |
| 12 | Other than by cash or check. If you made any gift of \$250 or more,
see instructions. You must attach Form 8283 if over \$500. 12 | 386 | |
| 13 | Carryover from prior year 13 | | |
| 14 | Add lines 11 through 13 14 | | 4396 |

**Casualty and
Theft Losses**

- | | | | |
|-----------|--|--|--|
| 15 | Casualty and theft loss(es) from a federally declared disaster (other than net qualified
disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See
instructions 15 | | |
|-----------|--|--|--|

**Other
Itemized
Deductions**

- | | | | |
|-----------|---|--|--|
| 16 | Other—from list in instructions. List type and amount ► 16 | | |
|-----------|---|--|--|

**Total
Itemized
Deductions**

- | | | | |
|-----------|---|--|-------|
| 17 | Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on
Form 1040 or 1040-SR, line 9 17 | | 27138 |
| 18 | If you elect to itemize deductions even though they are less than your standard
deduction, check this box ☐ 18 | | |

For Paperwork Reduction Act Notice, see the Instructions for Forms 1040 and 1040-SR.

Schedule A (Form 1040 or 1040-SR) 2019

QNA

SCHEDULE B
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

► Go to www.irs.gov/ScheduleB for instructions and the latest information.
► Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2019
Attachment
Sequence No. **08**

Name(s) shown on return

RICHARD & MEREDITH SPOCK

Your social security number

257-00-4705

Part I

Interest

(See instructions and the instructions for Forms 1040 and 1040-SR, line 2b.)

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

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

BANK OF AMERICA

CSRA FEDERAL CREDIT UNION

Amount

265

1020

1

2 Add the amounts on line 1

2

1285

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 1040 or 1040-SR, line 2b ►

4

1285

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

Amount

Part II

Ordinary Dividends

(See instructions and the instructions for Forms 1040 and 1040-SR, line 3b.)

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

5 List name of payer ►

5

6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b ►

6

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

Part III

Foreign Accounts and Trusts

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions.

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

Yes No

7a At any time during 2019, 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

X

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), 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 2019, 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

X

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

Schedule B (Form 1040 or 1040-SR) 2019

QNA

SCHEDULE C
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► Go to www.irs.gov/ScheduleC for instructions and the latest information.

► Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2019
Attachment
Sequence No. **09**

Name of proprietor

MEREDITH S SPOCK

Social security number (SSN)

258-00-4706

A Principal business or profession, including product or service (see instructions)
COMPUTER AND SOFTWARE STORES

B Enter code from instructions

► **4 4 3 1 2 0**

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

D Employer ID number (EIN) (see instr.)

5 8 9 6 3 8 5 2 1

E Business address (including suite or room no.) ► **529 HEARD AVE**
City, town or post office, state, and ZIP code **AUGUSTA GA 30906**

F Accounting method: **(1)** ☒ Cash **(2)** ☐ Accrual **(3)** ☐ Other (specify) ►

G Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses . . . ☒ **Yes** ☐ **No**

H If you started or acquired this business during 2019, check here . . . ☐

I Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) . . . ☐ **Yes** ☒ **No**

J If "Yes," did you or will you file required Forms 1099? . . . ☐ **Yes** ☐ **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 . . . ☐	1	86950
2	Returns and allowances . . .	2	550
3	Subtract line 2 from line 1 . . .	3	86400
4	Cost of goods sold (from line 42) . . .	4	41150
5	Gross profit. Subtract line 4 from line 3 . . .	5	45250
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . .	6	
7	Gross income. Add lines 5 and 6 . . .	7	45250

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

8	Advertising . . .	8	6500	18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions). . .	9	2552	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	16200
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions). . .	13	2299	21	Repairs and maintenance . . .	21	
14	Employee benefit programs (other than on line 19) . . .	14		22	Supplies (not included in Part III) . . .	22	630
15	Insurance (other than health)	15	890	23	Taxes and licenses . . .	23	300
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel . . .	24a	
b	Other . . .	16b		b	Deductible meals (see instructions) . . .	24b	
17	Legal and professional services	17		25	Utilities . . .	25	3620
28	Total expenses before expenses for business use of home. Add lines 8 through 27a . . .	28		26	Wages (less employment credits) . . .	26	
29	Tentative profit or (loss). Subtract line 28 from line 7 . . .	29		27a	Other expenses (from line 48) . . .	27a	920
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: 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 . . .	30		b	Reserved for future use . . .	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, 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 a loss, you must go to line 32.	31	11339				
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 Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.						

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

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	52600
36	Purchases less cost of items withdrawn for personal use	36	36900
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	89500
41	Inventory at end of year	41	48350
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	41150

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 04 / 01 /2017

44 Of the total number of miles you drove your vehicle during 2019, enter the number of miles you used your vehicle for:

a Business	<u>4400</u>	b Commuting (see instructions)	<u>3210</u>	c Other	<u>10120</u>
-------------------	-------------	---------------------------------------	-------------	----------------	--------------

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

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

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

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

48	Total other expenses. Enter here and on line 27a	48	
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SCHEDULE SE
(Form 1040 or 1040-SR)

Self-Employment Tax

OMB No. 1545-0074

2019

Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

► Go to www.irs.gov/ScheduleSE for instructions and the latest information.
► Attach to Form 1040, 1040-SR, or 1040-NR.

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

MEREDITH S SPOCK

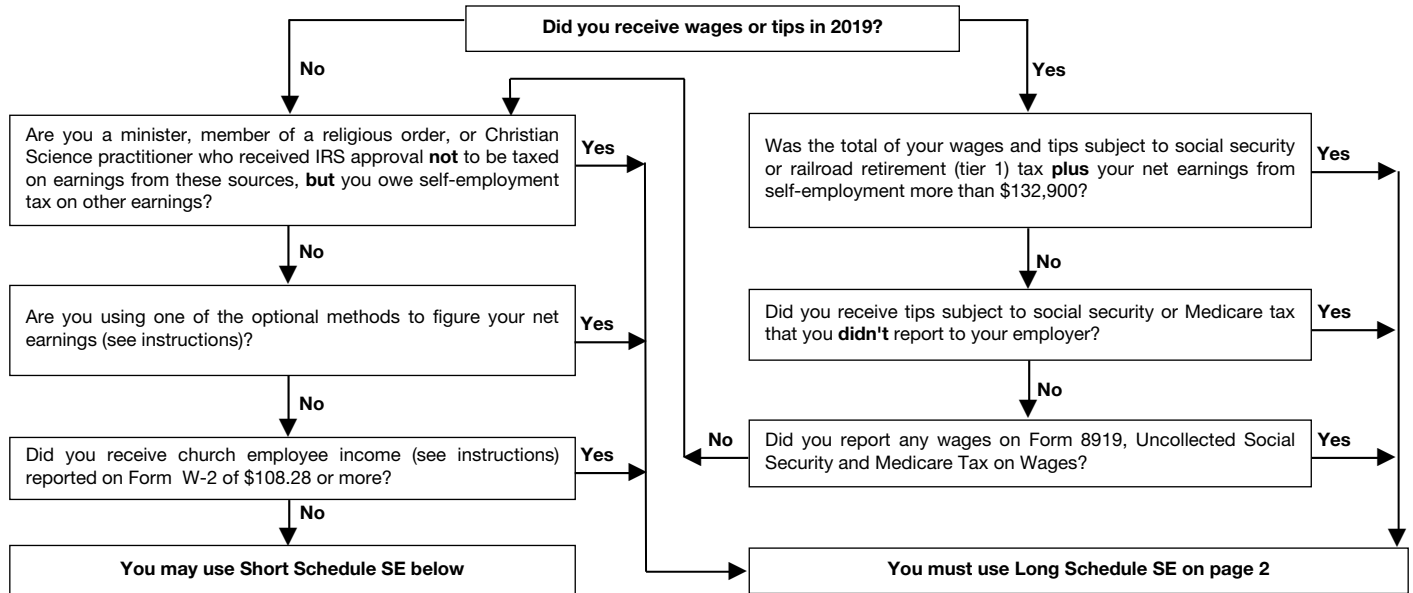
Social security number of person
with **self-employment** income ►

258-00-4706

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

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

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



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

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	1b	()
2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	11339
3	Combine lines 1a, 1b, and 2	3	11339
4	Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b ► Note: If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4	10472
5	Self-employment tax. If the amount on line 4 is: • \$132,900 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55. • More than \$132,900, multiply line 4 by 2.9% (0.029). Then, add \$16,479.60 to the result. Enter the total here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55 .	5	1603
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 14, or Form 1040-NR, line 27	6	802

**Qualified Business Income Deduction
Simplified Computation**

► Attach to your tax return.

► Go to www.irs.gov/Form8995 for instructions and the latest information.**2019**Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

RICHARD & MEREDITH SPOCK**257-00-4705**

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	MICROSTUFF	58-9638521	10537
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	10537	
3	Qualified business net (loss) carryforward from the prior year	3	()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	10537	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		2107
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9		
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10		2107
11	Taxable income before qualified business income deduction	11	72884	
12	Net capital gain (see instructions)	12		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	72884	
14	Income limitation. Multiply line 13 by 20% (0.20)	14		14577
15	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return ►	15		2107
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	()	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8995** (2019)

QNA

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC)) and Credit for Other Dependents (ODC), and Head of Household (HOH) Filing Status

► To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
► Go to www.irs.gov/Form8867 for instructions and the latest information.

Taxpayer name(s) shown on return

RICHARD D & MEREDITH S SPOCK

Enter preparer's name and PTIN

Taxpayer identification number

257-00-4705

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I–V for the benefit(s) claimed (check all that apply).

☐ EIC ☒ CTC/ACTC/ODC ☐ AOTC ☐ HOH

	Yes	No	N/A
1 Did you complete the return based on information for tax year 2019 provided by the taxpayer or reasonably obtained by you?	☒	☐	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☒	☐	☐
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to compute the amount(s) of any credit(s)	☒	☐	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	☐	☒	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐	☐	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount(s) of the credit(s) List those documents, if any, that you relied on. _____ _____ _____	☒	☐	
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	☒	☐	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	☒	☐	☐
a Did you complete the required recertification Form 8862?	☐	☐	☐
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040 or 1040-SR)?	☒	☐	☐

For Paperwork Reduction Act Notice, see separate instructions.

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is, in fact, eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.)	☐	☐	
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	☒	☐	
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☒	☐	☐
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☒	☐	☐

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☐	☐

Part VI Eligibility Certification

► **You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**

- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s);
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; **and**
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).

► **If you have not complied with all due diligence requirements, you may have to pay a \$530 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2019Attachment
Sequence No. **179**

Name(s) shown on return

RICHARD & MEREDITH SPOCK

Business or activity to which this form relates

COMPUTER AND SOFTWARE STORES

C 8

Identifying number

257-00-4705

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 2018 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 don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12 ▶	13	

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	14	1800
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

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 2019	17	499
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 ☐		

Section B—Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
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	2299
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	

STATEMENT OF DEPRECIATION FOR: 257-00-4705 SCHEDULE: C-8
ATTACH TO 257-00-4705 RICHARD & MEREDITH SPOCK

[illegible]

QNA

Child Tax Credit and Credit for Other Dependents Worksheet

Before you begin:

✓ Figure the amount of any credits you are claiming on Schedule 3, lines 1 through 4; Form 5695, Part II, line 30*; Form 8910, line 15**; Form 8936; or Schedule R.

*See the Form 5695 instructions to see if line 30 (nonbusiness energy property credit) applies for 2019.

**See the Form 8910 instructions to see if line 15 (alternative motor vehicle credit for personal use part of vehicle) applies for 2019.

2

4000

Part 1

1. Number of qualifying children under 17 with the required social security number: _____ × \$2,000. Enter the result.

1	
---	--

2. Number of other dependents, including qualifying children who are not under 17 or who do not have the required social security number: _____ × \$500. Enter the result.

2	
---	--

Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 1.

4000

3. Add lines 1 and 2

3	
---	--

100022

4. Enter the amount from Form 1040 or 1040-SR, line 8b, or Form 1040-NR, line 35.

4	
---	--

5. **1040 and 1040-SR filers.** Enter the total of any—
 • Exclusion of income from Puerto Rico; and
 • Amounts from Form 2555, lines 45 and 50 and Form 4563, line 15.

5	
---	--

1040-NR filers. Enter -0-.

100022

6. Add lines 4 and 5. Enter the total.

6	
---	--

400000

7. Enter the amount shown below for your filing status.

- Married filing jointly—\$400,000
 • All other filing statuses—\$200,000
 X

7	
---	--

8. Is the amount on line 6 more than the amount on line 7?

☐ **No.** Leave line 8 blank. Enter -0- on line 9.

☐ **Yes.** Subtract line 7 from line 6.

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.

8	
---	--

0

9. Multiply the amount on line 8 by 5% (0.05). Enter the result.

9	
---	--

10. Is the amount on line 3 more than the amount on line 9?

☐ **No.** 

You cannot take the child tax credit or credit for other dependents on Form 1040 or 1040-SR, line 13a, or Form 1040-NR, line 49. You also cannot take the additional child tax credit on Form 1040 or 1040-SR, line 18b, or Form 1040-NR, line 64. Complete the rest of your Form 1040, Form 1040-SR, or Form 1040-NR.

X

4000

☐ **Yes.** Subtract line 9 from line 3. Enter the result.

Go to Part 2 on the next page.

10	
----	--

QNA

Child Tax Credit and Credit for Other Dependents Worksheet—Continued

Part 2

8105

11. Enter the amount from Form 1040 or 1040-SR, line 12b, or Form 1040-NR, line 45.

11

12. Add the following amounts from:

Form 1040 or 1040-SR	or	Form 1040-NR	
Schedule 3, line 1		Line 46	+ _____
Schedule 3, line 2		Line 47	+ _____
Schedule 3, line 3			+ _____
Schedule 3, line 4		Line 48	+ _____
Form 5695, line 30*			+ _____
Form 8910, line 15**			+ _____
Form 8936, line 23			+ _____
Schedule R, line 22			+ _____

Enter the total.

12

0

*See the Form 5695 instructions to see if line 30 (nonbusiness energy property credit) applies for 2019.

**See the Form 8910 instructions to see if line 15 (alternative motor vehicle credit for personal use part of vehicle) applies for 2019.

8105

13. Subtract line 12 from line 11

13

14. Are you claiming any of the following credits?

- Mortgage interest credit, Form 8396.
- Adoption credit, Form 8839.
- Residential energy efficient property credit, Form 5695, Part I.
- District of Columbia first-time homebuyer credit, Form 8859.

☐ No. Enter -0-.

☐ Yes. If you are filing Form 2555, enter -0-.
Otherwise, complete the Line 14 Worksheet, later, to figure the amount to enter here.

14

0

8105

15. Subtract line 14 from line 13. Enter the result.

15

16. Is the amount on line 10 of this worksheet more than the amount on line 15?

☐ No. Enter the amount from line 10.

☐ Yes. Enter the amount from line 15.
See the TIP below.

This is your child tax credit and credit for other dependents.

16

4000

Enter this amount on
Form 1040, line 13a;
Form 1040-SR, line 13a;
or Form 1040-NR, line 49.



You may be able to take the **additional child tax credit** on Form 1040 or 1040-SR, line 18b, or Form 1040-NR, line 64, only if you answered "Yes" on line 16 and line 1 is more than zero.

- First, complete your Form 1040 or Form 1040-SR through line 18a (also complete Schedule 3, line 11) or Form 1040-NR through line 63 (also complete line 67).
- Then, use Schedule 8812 to figure any additional child tax credit.

Medical and Dental Expenses

<u>Description of Expense</u>	<u>Amount</u>
Medical and Dental Insurance	12100
Amount Paid to Doctors, Dentists, Eye Doctors, etc.	700
Mileage (820 miles x 0.200)	<u>164</u>
TOTALS:	12964

RICHARD & MEREDITH SPOCK
State and Local General Sales Tax Deduction
Worksheet—Line 5a

257-00-4705

Keep for Your Records



Instead of using this worksheet, you can find your deduction by using the Sales Tax Deduction Calculator at [IRS.gov/SalesTax](https://www.irs.gov/SalesTax).

Before you begin: See the instructions for line 1 of the worksheet if you:

- ☒ Lived in more than one state during 2018, or
- ☒ Had any **nontaxable** income in 2018.

Zip: **30906** State: **GA** County: **RICHMOND** City: **AUGUSTA** Days Lived in: **All**

1. Enter your **state** general sales taxes from the 2018 Optional State Sales Tax Table 1. \$ 715

Next. If, for all of 2018, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, or Rhode Island, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.

2. Did you live in Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2018?

☐ No. Enter -0-.

☒ Yes. Enter your base **local** general sales taxes from the 2018 Optional Local Sales Tax Tables.

2. \$ 227

3. Did your locality impose a **local** general sales tax in 2018? Residents of California and Nevada, see the instructions for line 3 of the worksheet.

☐ No. Skip lines 3 through 5, enter -0- on line 6, and go to line 7.

☒ Yes. Enter your **local** general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2018, see the instructions for line 3 of the worksheet

3. 4.0000

4. Did you enter -0- on line 2?

☒ No. Skip lines 4 and 5 and go to line 6.

☐ Yes. Enter your **state** general sales tax rate (shown in the table heading for your state), but omit the percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0

4. _____

5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)

5. _____

6. Did you enter -0- on line 2?

☒ No. Multiply line 2 by line 3.

☐ Yes. Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2018, see the instructions for line 6 of the worksheet.

6. \$ 908

7. Enter your state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet

7. \$ _____

8. **Deduction for general sales taxes.** Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5a. Be sure to check the **box** on that line

8. \$ 1623

RICHARD & MEREDITH SPOCK
Worksheet 2. Applying the Deduction Limits

257-00-4705

Caution: Don't use this worksheet to figure the contributions you can deduct this year if you have a carryover of a charitable contribution from an earlier year.

Step 1. Enter any qualified conservation contributions (QCCs) made during the year.		
1. If you are a qualified farmer or rancher, enter any QCCs subject to the limit based on 100% of adjusted gross income (AGI)	1	
2. Enter any QCCs not entered on line 1	2	
Step 2. Enter your other charitable contributions made during the year.		
3. Enter cash contributions payable for California wildfires that you elect to treat as qualified contributions	3	
4. Enter your contributions of capital gain property "for the use of" any qualified organization	4	
5. Enter your other contributions "for the use of" any qualified organization. Don't include any contributions you entered on a previous line	5	
6. Enter your contributions of capital gain property to qualified organizations that aren't 50% limit organizations. Don't include any contributions you entered on a previous line	6	
7. Enter your other contributions to qualified organizations that aren't 50% limit organizations. Don't include any contributions you entered on a previous line	7	
8. Enter your contributions of capital gain property to 50% limit organizations deducted at fair market value. Don't include any contributions you entered on a previous line	8	
9. Enter your noncash contributions to 50% limit organizations other than capital gain property you deducted at fair market value. Be sure to include contributions of capital gain property to 50% limit organizations if you reduced the property's fair market value. Don't include any contributions you entered on a previous line	9	386
10. Enter your cash contributions to 50% limit organizations. Don't include any contributions you entered on a previous line	10	4010
Step 3. Figure your deduction for the year (if any result is zero or less, enter -0-)		
11. Enter your adjusted gross income (AGI)	11	100022
Cash contributions subject to the limit based on 60% of AGI (If line 10 is zero, enter -0- on lines 12 through 14)		
12. Multiply line 11 by 0.6	12	60013
13. Deductible amount. Enter the smaller of line 10 or line 12	13	4010
14. Carryover. Subtract line 13 from line 10	14	
Noncash contributions subject to the limit based on 50% of AGI (If line 9 is zero, enter -0- on lines 15 through 18)		
15. Multiply line 11 by 0.5	15	50011
16. Subtract line 13 from line 15	16	46001
17. Deductible amount. Enter the smaller of line 9 or line 16	17	386
18. Carryover. Subtract line 17 from line 9	18	
Contributions (other than capital gain property) subject to limit based on 30% of AGI (If lines 5 and 7 are both zero, enter -0- on lines 19 through 25)		
19. Multiply line 11 by 0.5	19	
20. Add lines 8, 9, and 10	20	
21. Subtract line 20 from line 19	21	
22. Multiply line 11 by 0.3	22	
23. Add lines 5 and 7	23	
24. Deductible amount. Enter the smallest of line 21, 22, or 23	24	
25. Carryover. Subtract line 24 from line 23	25	
Contributions of capital gain property subject to limit based on 30% of AGI (If line 8 is zero, enter -0- on lines 26 through 31)		
26. Multiply line 11 by 0.5	26	
27. Add lines 9 and 10	27	
28. Subtract line 27 from line 26	28	
29. Multiply line 11 by 0.3	29	
30. Deductible amount. Enter the smallest of line 8, 28, or 29	30	
31. Carryover. Subtract line 30 from line 8	31	
Contributions subject to the limit based on 20% of AGI (If lines 4 and 6 are both zero, enter -0- on lines 32 through 41)		
32. Multiply line 11 by 0.5	32	
33. Add lines 13, 17, 24, and 30	33	
34. Subtract line 33 from line 32	34	
35. Multiply line 11 by 0.3	35	
36. Subtract line 24 from line 35	36	
37. Subtract line 30 from line 35	37	
38. Multiply line 11 by 0.2	38	
39. Add lines 4 and 6	39	
40. Deductible amount. Enter the smallest of line 34, 36, 37, 38, or 39	40	
41. Carryover. Subtract line 40 from line 39	41	
QCCs subject to limit based on 50% of AGI (If line 2 is zero, enter -0- on lines 42 through 46)		
42. Multiply line 11 by 0.5	42	
43. Add lines 13, 17, 24, 30, and 40	43	
44. Subtract line 43 from line 42	44	
45. Deductible amount. Enter the smaller of line 2 or line 44	45	
46. Carryover. Subtract line 45 from line 2	46	

Note: Worksheet 2 continues on the next page.

QCCs subject to limit based on 100% of AGI (If line 1 is zero, enter -0- on lines 47 through 51)		
47.	Enter the amount from line 11	47
48.	Add lines 13, 17, 24, 30, 40, and 45	48
49.	Subtract line 48 from line 47	49
50.	Deductible amount. Enter the smaller of line 1 or line 49	50
51.	Carryover. Subtract line 50 from line 1	51
Qualified contributions for certain disaster relief efforts (If line 3 is zero, enter -0- on lines 52 through 56)		
52.	Enter the amount from line 11	52
53.	Add lines 13, 17, 24, 30, 40, 45, and 50	53
54.	Subtract line 53 from line 52	54
55.	Deductible amount. Enter the smaller of line 3 or line 54	55
56.	Carryover. Subtract line 55 from line 3	56
Deduction for the year		
57.	Add lines 13, 17, 24, 30, 40, 45, 50, and 55. Enter the total here and include the deductible amounts on Schedule A (Form 1040), line 11 or line 12, whichever is appropriate. Also, enter the amount from line 55 on the dotted line next to the line 11 entry space.	57
Note: Any amounts in the carryover column are not deductible this year but can be carried over to next year. See <i>Carryovers</i> , later, for more information about how you will use them next year.		

QNA

Dependent Information:

Name.....: ASHLEY B SPOCK
SSN.....: 256-00-3287 Relationship.....: DAUGHTER
Student.: NO School Attended...:
Disabled: NO Type of Disability:
Notes....:

Dependent Information:

Name.....: MORGAN A SPOCK
SSN.....: 254-00-2144 Relationship.....: DAUGHTER
Student.: NO School Attended...:
Disabled: NO Type of Disability:
Notes....:

Due Diligence Notes:

*** FILE COPY ONLY -- DO NOT MAIL ***

**** SUPPORTING NOTES FOR SCHEDULE A

257-00-4705

RICHARD & MEREDITH SPOCK

Schedule of Personal Property Taxes:

Description

AUTO TAGS

Amount

420

Total Personal Property Taxes:

420