

Filing Status
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. ▶

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

Your first name and middle initial JOSEPH B		Last name MAHONEY	Your social security number 059 70 4091
If joint return, spouse's first name and middle initial ELIZABETH R		Last name MAHONEY	Spouse's social security number 563 95 6431
Home address (number and street). If you have a P.O. box, see instructions. 5025 THACHER ROAD			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). OJAI, CA 93023			
Foreign country name		Foreign province/state/county	Foreign postal code

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
AIDAN M	MAHONEY	619	21	2021	SON	☐	☒
DECLAN B	MAHONEY	602	39	4848	SON	☒	☐
DARRAGH H	MAHONEY	621	57	6946	SON	☒	☐
						☐	☐

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	62,443.
2a	Tax-exempt interest	2a		
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	0.
7a	Other income from Schedule 1, line 9		7a	61,031.
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income ▶		7b	123,474.
8a	Adjustments to income from Schedule 1, line 22		8a	4,412.
b	Subtract line 8a from line 7b. This is your adjusted gross income ▶		8b	119,062.
9	Standard deduction or itemized deductions (from Schedule A)	9	24,400.	
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A	10	11,344.	
11a	Add lines 9 and 10		11a	35,744.
b	Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-		11b	83,318.

12a	Tax (see inst.) Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐ _____	12a	10,049.	
b	Add Schedule 2, line 3, and line 12a and enter the total	12b	10,049.	
13a	Child tax credit or credit for other dependents	13a	4,500.	
b	Add Schedule 3, line 7, and line 13a and enter the total	13b	4,500.	
14	Subtract line 13b from line 12b. If zero or less, enter -0-	14	5,549.	
15	Other taxes, including self-employment tax, from Schedule 2, line 10	15	8,623.	
16	Add lines 14 and 15. This is your total tax	16	14,172.	
17	Federal income tax withheld from Forms W-2 and 1099	17	7,631.	
18	Other payments and refundable credits:			
a	Earned income credit (EIC) NO	18a		
b	Additional child tax credit. Attach Schedule 8812	18b		
c	American opportunity credit from Form 8863, line 8	18c		
d	Schedule 3, line 14	18d		
e	Add lines 18a through 18d. These are your total other payments and refundable credits	18e		
19	Add lines 17 and 18e. These are your total payments	19	7,631.	

RefundDirect deposit?
See instructions.

20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid	20		
21a	Amount of line 20 you want refunded to you . If Form 8888 is attached, check here ☐	21a		
b	Routing number	c Type: ☐ Checking ☐ Savings		
d	Account number			
22	Amount of line 20 you want applied to your 2020 estimated tax	22		

Amount You Owe

23	Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions	23	6,541.	
24	Estimated tax penalty (see instructions)	24		

Third Party Designee(Other than
paid preparer)

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions.			☐ Yes. Complete below.
			☒ No
Designee's name	Phone no.	Personal identification number (PIN)	

Sign Here

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

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. 805-798-3430		Email address	

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ 3rd Party Designee ☐ Self-employed
Firm's name		Phone no.		
Firm's address			Firm's EIN	

Go to www.irs.gov/Form1040 for instructions and the latest information.Form **1040** (2019)

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

JOSEPH B MAHONEY & ELIZABETH R MAHONEY

Your social security number

059-70-4091

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	61,031.
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	61,031.

Part II Adjustments to Income

10	Educator expenses	10	100.
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	4,312.
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	Tuition and fees. Attach Form 8917	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	4,412.

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

Cat. No. 71479F

Schedule 1 (Form 1040 or 1040-SR) 2019

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

JOSEPH B MAHONEY & ELIZABETH R MAHONEY

Your social security number

059-70-4091

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	8,623.
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	
10	Add lines 4 through 8. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 15	10	8,623.

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

Cat. No. 71478U

Schedule 2 (Form 1040 or 1040-SR) 2019

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

JOSEPH B MAHONEY

Social security number (SSN)

059-70-4091

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

WEB CONSULTING SERVICES

B Enter code from instructions

► **5 | 4 | 1 | 5 | 1 | 0**

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

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

E Business address (including suite or room no.) ►

City, town or post office, state, and ZIP code

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	70,242.
2	Returns and allowances		2	
3	Subtract line 2 from line 1		3	70,242.
4	Cost of goods sold (from line 42)		4	
5	Gross profit. Subtract line 4 from line 3		5	70,242.
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	70,242.

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

8	Advertising	8	275.	18	Office expense (see instructions)	18	250.
9	Car and truck expenses (see instructions).	9	199.	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	300.	a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13	600.	21	Repairs and maintenance	21	250.
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	550.
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	1,325.
b	Other	16b		b	Deductible meals (see instructions)	24b	113.
17	Legal and professional services	17	500.	25	Utilities	25	3,654.
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28	8,626.	26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	61,616.	27a	Other expenses (from line 48)	27a	610.
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: 1,800 and (b) the part of your home used for business: 117 Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	585.	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	61,031.				
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.

Part III Cost of Goods Sold (see instructions)

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

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) ▶
44	Of the total number of miles you drove your vehicle during 2019, enter the number of miles you used your vehicle for:
a	Business
b	Commuting (see instructions)
c	Other
45	Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No
46	Do you (or your spouse) have another vehicle available for personal use?. ☐ Yes ☐ No
47a	Do you have evidence to support your deduction? ☐ Yes ☐ No
b	If "Yes," is the evidence written? ☐ Yes ☐ No

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

CLOUD STORAGE AND BACKUP	150.
SAAS TO-DO TOOL	120.
EVERNOTE PREMIUM	100.
WEBSITE HOSTING	240.
48 Total other expenses. Enter here and on line 27a	48 610.

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

JOSEPH B MAHONEYSocial security number of person
with self-employment income ▶**059-70-4091****Section B—Long Schedule SE****Part I Self-Employment Tax****Note:** If your only income subject to self-employment tax is **church employee income**, see instructions. Also see instructions for the definition of church employee income.

A	If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I ▶ ☐	
1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note: Skip lines 1a and 1b if you use the farm optional method (see instructions)	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. Note: Skip this line if you use the nonfarm optional method (see instructions)	2 61,031.
3	Combine lines 1a, 1b, and 2	3 61,031.
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a 56,362.
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b
c	Combine lines 4a and 4b. If less than \$400, stop ; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income , enter -0- and continue ▶	4c 56,362.
5a	Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a
b	Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b
6	Add lines 4c and 5b	6 56,362.
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2019	7 132,900.
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$132,900 or more, skip lines 8b through 10, and go to line 11	8a
b	Unreported tips subject to social security tax (from Form 4137, line 10)	8b
c	Wages subject to social security tax (from Form 8919, line 10)	8c
d	Add lines 8a, 8b, and 8c	8d
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶	9 132,900.
10	Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10 6,989.
11	Multiply line 6 by 2.9% (0.029)	11 1,634.
12	Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55	12 8,623.
13	Deduction for one-half of self-employment tax. Multiply line 12 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	13 4,312.

Part II Optional Methods To Figure Net Earnings (see instructions)**Farm Optional Method.** You may use this method **only** if (a) your gross farm income¹ wasn't more than \$8,160, or (b) your net farm profits² were less than \$5,891.

14	Maximum income for optional methods	14
15	Enter the smaller of: two-thirds (² / ₃) of gross farm income ¹ (not less than zero) or \$5,440. Also include this amount on line 4b above	15

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$5,891 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	16
17	Enter the smaller of: two-thirds (² / ₃) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.² From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

**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

JOSEPH B MAHONEY & ELIZABETH R MAHONEY

Your taxpayer identification number

059-70-4091

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	WEB CONSULTING SERVICES	059-70-4091	56,719.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	56,719.		11,344.
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	56,719.		
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	
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	11,344.
11	Taxable income before qualified business income deduction	11	94,662.		
12	Net capital gain (see instructions)	12			
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	94,662.		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	18,932.
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	11,344.
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.

Cat. No. 37806C

Form **8995** (2019)

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

JOSEPH & ELIZABETH MAHONEY

Business or activity to which this form relates

WEB CONSULTING SERVICES

Identifying number

059-70-4091**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	1,020,000.
2 Total cost of section 179 property placed in service (see instructions)	2	600.
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,550,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,020,000.
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
IPHONE	600.	600.
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	600.
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	600.
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	124,074.
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	600.
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	
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	
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	600.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

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

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

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☒ No										24b If "Yes," is the evidence written? ☐ Yes ☐ No									
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost											
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .									25										
26 Property used more than 50% in a qualified business use:																			
		%																	
		%																	
		%																	
27 Property used 50% or less in a qualified business use:																			
2018 KIA SORE	11/28/18	2.44%				S/L -													
		%				S/L -													
		%				S/L -													
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .									28										
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .									29										

Section B—Information on Use of Vehicles

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

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (don't include commuting miles) .	300					
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven	12,000					
33 Total miles driven during the year. Add lines 30 through 32	12,300					
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
	X					
35 Was the vehicle used primarily by a more than 5% owner or related person? . . .		X				
36 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
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . .		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," 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
42 Amortization of costs that begins during your 2019 tax year (see instructions):					
43 Amortization of costs that began before your 2019 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

2019

Name(s) as shown on federal Schedule C
JOSEPH B MAHONEY

Social Security Number
059-70-4091

Federal Schedule C Depreciation Schedule
Business Activity: WEB CONSULTING SERVICES

[illegible]

2019

Name(s) as shown on federal Schedule C
JOSEPH B MAHONEY

Social Security Number
059-70-4091

Alternative Minimum Tax Depreciation Report
Business Activity: WEB CONSULTING SERVICES[illegible]