Review your print out for checklist items.

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due 04/15/2019

2019 Form 1040-ES Payment Voucher 1

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **'United States Treasury.'** Write your social security number and '2019 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order . . . . . ►	906.

REV 10/17/18 INTUIT.CG.CFP.SP 1555

059-70-4091 563-95-6431
JOSEPH B MAHONEY
ELIZABETH R MAHONEY
5025 THACHER ROAD
OJAI CA 93023

INTERNAL REVENUE SERVICE
PO BOX 510000
SAN FRANCISCO CA 94151-5100

059704091 YW MAHO 30 O 201912 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year—
Due 06/17/2019

2019 Form 1040-ES Payment Voucher 2

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **'United States Treasury.'** Write your social security number and '2019 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order . . . . . ►	906.

REV 10/17/18 INTUIT.CG.CFP.SP 1555

059-70-4091 563-95-6431
JOSEPH B MAHONEY
ELIZABETH R MAHONEY
5025 THACHER ROAD
OJAI CA 93023

INTERNAL REVENUE SERVICE
PO BOX 510000
SAN FRANCISCO CA 94151-5100

059704091 YW MAHO 30 0 201912 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year—
Due 09/16/2019

2019 Form 1040-ES Payment Voucher 3

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **'United States Treasury.'** Write your social security number and '2019 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order . . . . . ►	906.

REV 10/17/18 INTUIT.CG.CFP.SP 1555

059-70-4091 563-95-6431
JOSEPH B MAHONEY
ELIZABETH R MAHONEY
5025 THACHER ROAD
OJAI CA 93023

INTERNAL REVENUE SERVICE
PO BOX 510000
SAN FRANCISCO CA 94151-5100

059704091 YW MAH0 30 0 201912 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year—
Due 01/15/2020

2019 Form 1040-ES Payment Voucher 4

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **'United States Treasury.'** Write your social security number and '2019 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order . . . . . ►	906.

REV 10/17/18 INTUIT.CG.CFP.SP 1555

059-70-4091 563-95-6431
JOSEPH B MAHONEY
ELIZABETH R MAHONEY
5025 THACHER ROAD
OJAI CA 93023

INTERNAL REVENUE SERVICE
PO BOX 510000
SAN FRANCISCO CA 94151-5100

059704091 YW MAHO 30 0 201912 430

IF you live in . . .	THEN use this address to send in your payment . . .
Florida, Louisiana, Mississippi, Texas	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Alabama, Georgia, Kentucky, New Jersey, North Carolina, South Carolina, Tennessee, Virginia	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Delaware, Maine, Massachusetts, Missouri, New Hampshire, New York, Vermont	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-7008
Connecticut, District of Columbia, Maryland, Pennsylvania, Rhode Island, West Virginia	Internal Revenue Service P.O. Box 37910 Hartford, CT 06176-7910
A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code 933), or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien or nonpermanent resident of Guam or the U.S. Virgin Islands.	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

TO PAY YOUR TAXES DUE BY CHECK, MAIL THIS FORM TO THE ADDRESS LISTED BELOW.

Form **1040-V** 2018

▼ **Detach Here and Mail With Your Payment and Return** ▼

Form **1040-V**

Department of the Treasury
Internal Revenue Service (99)

2018 Payment Voucher

► **Do not staple or attach this voucher to your payment or return.**

3 **Amount you are paying by check or money order.** Make your check or money order payable to **"United States Treasury"**	Dollars	Cents
	250.	

REV 12/22/18 INTUIT.CG. 1555

JOSEPH B MAHONEY
ELIZABETH R MAHONEY
5025 THACHER ROAD
OJAI CA 93023

INTERNAL REVENUE SERVICE
P.O. BOX 7704
SAN FRANCISCO, CA 94120-7704

059704091 YW MAHO 30 O 201812 610

Form **9465**
(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

Installment Agreement Request

► Go to *www.irs.gov/Form9465* for instructions and the latest information.
► If you are filing this form with your tax return, attach it to the front of the return.
► See separate instructions.

OMB No. 1545-0074

Tip: If you owe $50,000 or less, you may be able to avoid filing Form 9465 and establish an installment agreement online, even if you haven't yet received a tax bill. Go to *www.irs.gov/OPA* to apply for an Online Payment Agreement.

Part I

This request is for Form(s) (for example, Form 1040 or Form 941) ► FORM 1040

Enter tax year(s) or period(s) involved (for example, 2016 and 2017, or January 1, 2017 to June 30, 2017) ► 2018

1a Your first name and initial: Joseph B | Last name: Mahoney | **Your social security number**: 059-70-4091

If a joint return, spouse's first name and initial: Elizabeth R | Last name: Mahoney | **Spouse's social security number**: 563-95-6431

Current address (number and street). If you have a P.O. box and no home delivery, enter your box number.: 5025 Thacher Road | Apt. number:

City, town or post office, state, and ZIP code. If a foreign address, also complete the spaces below (see instructions).: Ojai CA 93023

Foreign country name | Foreign province/state/county | Foreign postal code

1b If this address is new since you filed your last tax return, check here . . . . . ► ☐

2 Name of your business (must no longer be operating) | Employer identification number (EIN)

3 (805)798-3430 Your home phone number | Best time for us to call

4 (805)798-3430 Your work phone number | Ext. | Best time for us to call

5	Enter the total amount you owe as shown on your tax return(s) (or notice(s))	**5**	3,622.
6	If you have any additional balances due that aren't reported on line 5, enter the amount here (even if the amounts are included in an existing installment agreement)	**6**	
7	Add lines 5 and 6 and enter the result	**7**	3,622.
8	Enter the amount of any payment you're making with this request. See instructions	**8**	250.
9	Amount owed. Subtract line 8 from line 7 and enter the result	**9**	3,372.
10	Divide the amount on line 9 by 72 and enter the result	**10**	47.
11a	Enter the amount you can pay each month. Make your payment as large as possible to limit interest and penalty charges, **as these charges will continue to accrue until you pay in full.** If you have an existing installment agreement, this amount should represent your total proposed monthly payment amount for all your liabilities. **If no payment amount is listed on line 11a, a payment will be determined for you by dividing the balance due on line 9 by 72 months**	**11a**	$ 250.
b	If the amount on line 11a is less than the amount on line 10 and you're able to increase your payment to an amount that is equal to or greater than the amount on line 10, enter your *revised* monthly payment	**11b**	$

• If you can't increase your payment on line 11b to more than or equal to the amount shown on line 10, check the box. Also, complete and attach Form 433-F, Collection Information Statement . . . . . ☐

• If the amount on line 11a (or 11b, if applicable) is more than or equal to the amount on line 10 and the amount you owe is over $25,000 but not more than $50,000, then you don't have to complete Form 433-F. However, if you don't complete Form 433-F, then you must complete either line 13 or 14.

• If the amount on line 9 is greater than $50,000, complete and attach Form 433-F.

12 Enter the date you want to make your payment each month. **Don't** enter a date later than the 28th — **12**: 12

13 If you want to make your payments by direct debit from your checking account, see the instructions and fill in lines 13a and 13b. This is the most convenient way to make your payments and it will ensure that they are made on time.

► **a** Routing number 1 2 2 0 0 0 2 4 7

► **b** Account number 0 4 6 5 7 1 8 6 3 3

I authorize the U.S. Treasury and its designated Financial Agent to initiate a monthly ACH debit (electronic withdrawal) entry to the financial institution account indicated for payments of my federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke payment, I must contact the U.S. Treasury Financial Agent at **1-800-829-1040** no later than 14 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payments of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payments.

c **Low-income taxpayers only.** If you're unable to make electronic payments through a debit instrument by providing your banking information on lines 13a and 13b, check this box and your user fee will be reimbursed upon completion of your installment agreement. See instructions . . . . . ☐

14 If you want to make payments by payroll deduction, check this box and attach a completed Form 2159 . . . . . ☐

Your signature	Date	Spouse's signature. If a joint return, **both** must sign.	Date

Part II

Additional information. Complete this part only if all three conditions apply:

1. you defaulted on an installment agreement in the past 12 months,
2. you owe more than $25,000 but not more than $50,000, and
3. the amount on line 11a (or 11b, if applicable) is less than line 10.

Note: If you owe more than $50,000, complete and attach Form 433-F, Collection Information Statement.

15 In which county is your primary residence? _____

16a Marital status:
- ☐ Single. Skip question 16b and go to question 17.
- ☐ Married. Go to question 16b.

b Do you share household expenses with your spouse?
- ☐ Yes.
- ☐ No.

17 How many dependents will you be able to claim on this year's tax return? **17**

18 How many people in your household are 65 or older? **18**

19 How often are you paid?
- ☐ Once a week.
- ☐ Once every two weeks.
- ☐ Once a month.
- ☐ Twice a month.

20 What is your net income per pay period (take home pay)? . . . . . **20** $

Note: Complete lines 21 and 22 only if you have a spouse and meet certain conditions (see instructions). If you don't have a spouse, go to line 23.

21 How often is your spouse paid?
- ☐ Once a week.
- ☐ Once every two weeks.
- ☐ Once a month.
- ☐ Twice a month.

22 What is your spouse's net income per pay period (take home pay)? . . . . . **22** $

23 How many vehicles do you own? **23**

24 How many car payments do you have each month? **24**

25a Do you have health insurance?
- ☐ Yes. Go to question 25b.
- ☐ No. Skip question 25b and go to question 26a.

b Are your health insurance premiums deducted from your paycheck?
- ☐ Yes. Skip question 25c and go to question 26a.
- ☐ No. Go to question 25c.

c How much are your monthly health insurance premiums? . . . . . **25c** $

26a Do you make court-ordered payments?
- ☐ Yes. Go to question 26b.
- ☐ No. Go to question 27.

b Are your court-ordered payments deducted from your paycheck?
- ☐ Yes. Go to question 27.
- ☐ No. Go to question 26c.

c How much are your court-ordered payments each month? . . . . . **26c** $

27 Not including any court-ordered payments for child and dependent support, how much do you pay for child or dependent care each month? . . . . . **27** $

Form **1040** Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return

2018 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing status: ☐ Single ☒ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Your first name and initial	Last name	Your social security number
Joseph B	Mahoney	059-70-4091

Your standard deduction: ☐ Someone can claim you as a dependent ☐ You were born before January 2, 1954 ☐ You are blind

If joint return, spouse's first name and initial	Last name	Spouse's social security number
Elizabeth R	Mahoney	563-95-6431

Spouse standard deduction: ☐ Someone can claim your spouse as a dependent ☐ Spouse was born before January 2, 1954 ☐ Spouse is blind ☐ Spouse itemizes on a separate return or you were dual-status alien

☒ Full-year health care coverage or exempt (see inst.)

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	Presidential Election Campaign (see inst.) ☒ You ☒ Spouse
5025 Thacher Road		
City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.		If more than four dependents, see inst. and ✓ here ► ☐
Ojai CA 93023		

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.): 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	☒	☐
				☐	☐

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.)
		Designer	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		Teacher	

Paid Preparer Use Only

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

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2018)

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.

1	Wages, salaries, tips, etc. Attach Form(s) W-2				1	57,013.
2a	Tax-exempt interest	2a		b Taxable interest	2b	
3a	Qualified dividends	3a		b Ordinary dividends	3b	
4a	IRAs, pensions, and annuities	4a		b Taxable amount	4b	
5a	Social security benefits	5a		b Taxable amount	5b	
6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 51,198.				6	108,211.
7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6				7	104,382.
8	**Standard deduction or itemized deductions** (from Schedule A)				8	24,000.
9	Qualified business income deduction (see instructions)				9	9,516.
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-				10	70,866.
11	a Tax (see inst.) 8,124. (check if any from: 1 ☐ Form(s) 8814 2 ☐ Form 4972 3 ☐)					
	b Add any amount from Schedule 2 and check here ► ☐				11	8,124.
12	a Child tax credit/credit for other dependents 4,500. **b Add** any amount from Schedule 3 and check here ► ☒				12	4,710.
13	Subtract line 12 from line 11. If zero or less, enter -0-				13	3,414.
14	Other taxes. Attach Schedule 4				14	7,234.
15	Total tax. Add lines 13 and 14				15	10,648.
16	Federal income tax withheld from Forms W-2 and 1099				16	6,886.
17	Refundable credits: a EIC (see inst.) NO b Sch. 8812 c Form 8863 140.					
	Add any amount from Schedule 5				17	140.
18	Add lines 16 and 17. These are your total payments				18	7,026.

Standard Deduction for—
- Single or married filing separately, $12,000
- Married filing jointly or Qualifying widow(er), $24,000
- Head of household, $18,000
- If you checked any box under Standard deduction, see instructions.

Refund

19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you **overpaid**	19	
20a	Amount of line 19 you want **refunded to you.** If Form 8888 is attached, check here ► ☐	20a	
► b	Routing number X X X X X X X X X ► c Type: ☐ Checking ☐ Savings		
► d	Account number X X X X X X X X X X X X X X X X		
21	Amount of line 19 you want **applied to your 2019 estimated tax** ► 21		

Direct deposit? See instructions.

Amount You Owe

22	**Amount you owe.** Subtract line 18 from line 15. For details on how to pay, see instructions ►	22	3,622.
23	Estimated tax penalty (see instructions) ► 23		

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2018

Attachment Sequence No. **01**

Name(s) shown on Form 1040: Joseph B & Elizabeth R Mahoney

Your social security number: 059-70-4091

Additional Income	**1–9b**	Reserved			**1–9b**	
	10	Taxable refunds, credits, or offsets of state and local income taxes			**10**	
	11	Alimony received			**11**	
	12	Business income or (loss). Attach Schedule C or C-EZ			**12**	51,198.
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► ☐			**13**	
	14	Other gains or (losses). Attach Form 4797			**14**	
	15a	Reserved			**15b**	
	16a	Reserved			**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	Reserved			**20b**	
	21	Other income. List type and amount ►			**21**	
	22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23			**22**	51,198.
Adjustments to Income	**23**	Educator expenses	**23**	212.		
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	**24**			
	25	Health savings account deduction. Attach Form 8889	**25**			
	26	Moving expenses for members of the Armed Forces. Attach Form 3903	**26**			
	27	Deductible part of self-employment tax. Attach Schedule SE	**27**	3,617.		
	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	**34**			
	35	Reserved	**35**			
	36	Add lines 23 through 35			**36**	3,829.

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Nonrefundable Credits

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

OMB No. 1545-0074

2018

Attachment Sequence No. **03**

Name(s) shown on Form 1040: Joseph B & Elizabeth R Mahoney

Your social security number: 059-70-4091

Nonrefundable Credits	**48**	Foreign tax credit. Attach Form 1116 if required	**48**	
	49	Credit for child and dependent care expenses. Attach Form 2441	**49**	
	50	Education credits from Form 8863, line 19	**50**	210.
	51	Retirement savings contributions credit. Attach Form 8880	**51**	
	52	Reserved	**52**	
	53	Residential energy credit. Attach Form 5695	**53**	
	54	Other credits from Form **a** ☐ 3800 **b** ☐ 8801 **c** ☐ _____	**54**	
	55	Add the amounts in the far right column. Enter here and include on Form 1040, line 12	**55**	210.

SCHEDULE 4
(Form 1040)

Department of the Treasury
Internal Revenue Service

Other Taxes

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

OMB No. 1545-0074

2018

Attachment Sequence No. **04**

Name(s) shown on Form 1040: Joseph B & Elizabeth R Mahoney

Your social security number: 059-70-4091

Other Taxes

57	Self-employment tax. Attach Schedule SE	**57**	7,234.
58	Unreported social security and Medicare tax from: Form **a** ☐ 4137 **b** ☐ 8919	**58**	
59	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	**59**	
60a	Household employment taxes. Attach Schedule H	**60a**	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	**60b**	
61	Health care: individual responsibility (see instructions)	**61**	0.
62	Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s)	**62**	
63	Section 965 net tax liability installment from Form 965-A **63**		
64	Add the amounts in the far right column. These are your **total other taxes.** Enter here and on Form 1040, line 14	**64**	7,234.

SCHEDULE C (Form 1040)

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, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

2018

Attachment Sequence No. **09**

Name of proprietor	Social security number (SSN)
Joseph B Mahoney	059-70-4091

A Principal business or profession, including product or service (see instructions): Web consulting services

B Enter code from instructions ▶ 541510

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.) ▶ 5025 Thacher Road

City, town or post office, state, and ZIP code: Ojai, CA 93023

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

G Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses . ☒ Yes ☐ No

H If you started or acquired this business during 2018, check here . . . . . ▶ ☐

I Did you make any payments in 2018 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	61,286.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	61,286.
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	61,286.
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	61,286.

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

8	Advertising	8	240.	18	Office expense (see instructions)	18	226.
9	Car and truck expenses (see instructions)	9	961.	19	Pension and profit-sharing plans .	19	
10	Commissions and fees .	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	200.	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	1,850.	21	Repairs and maintenance . . .	21	251.
				22	Supplies (not included in Part III) .	22	430.
				23	Taxes and licenses	23	
				24	Travel and meals:		
14	Employee benefit programs (other than on line 19) . .	14		a	Travel	24a	1,247.
				b	Deductible meals (see instructions)	24b	198.
15	Insurance (other than health)	15		25	Utilities	25	3,584.
16	Interest (see instructions):			26	Wages (less employment credits) .	26	
a	Mortgage (paid to banks, etc.)	16a		27a	Other expenses (from line 48) . .	27a	316.
b	Other	16b		b	**Reserved for future use** . . .	27b	
17	Legal and professional services	17					

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a . . . . . ▶	28	9,503.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	51,783.
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: 1800 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.
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040), line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	51,198.
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), line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.** • If 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 2018, 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	100.
SaaS to-do tool	120.
Evernote Premium	96.

48 **Total other expenses.** Enter here and on line 27a . . . 48 316.

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

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

OMB No. 1545-0074

2018

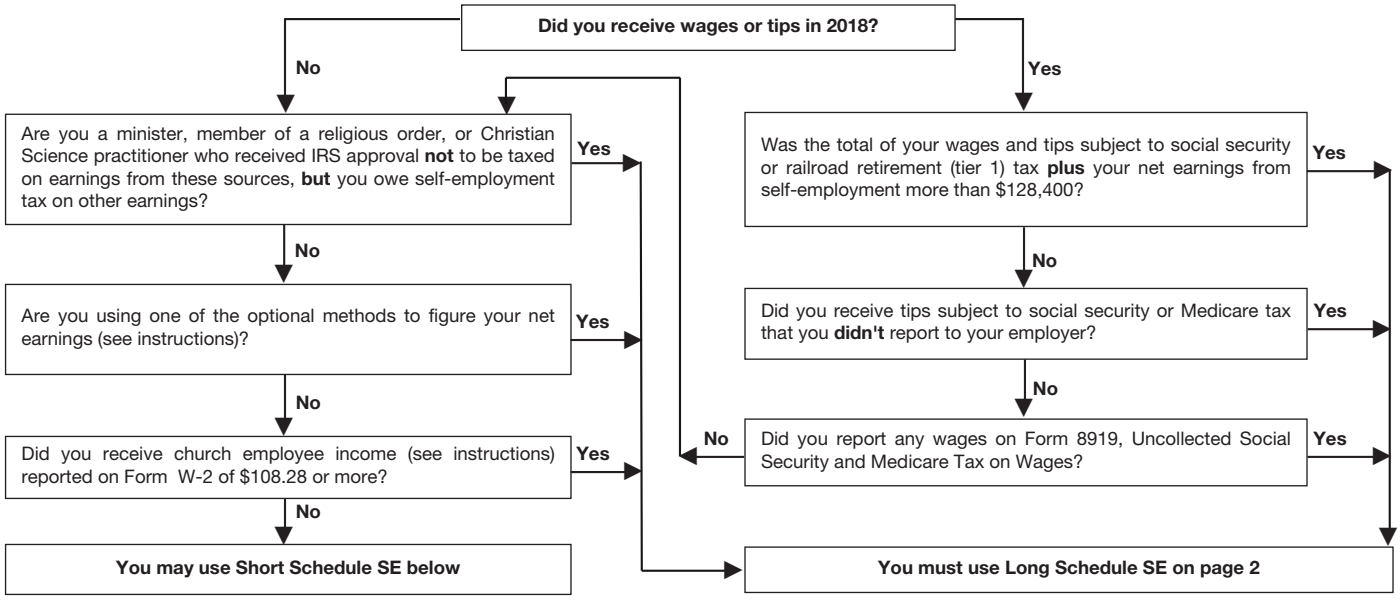
Attachment Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)	Social security number of person with **self-employment** income ►
Joseph B Mahoney	059-70-4091

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; 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	**2**	51,198.
3	Combine lines 1a, 1b, and 2	**3**	51,198.
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 ►	**4**	47,281.
	Note: If line 4 is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.		
5	**Self-employment tax.** If the amount on line 4 is: • $128,400 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on **Schedule 4** (**Form 1040), line 57,** or **Form 1040NR, line 55** • More than $128,400, multiply line 4 by 2.9% (0.029). Then, add $15,921.60 to the result. Enter the total here and on **Schedule 4** (**Form 1040), line 57,** or **Form 1040NR, line 55**	**5**	7,234.
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), line 27,** or **Form 1040NR, line 27**	**6**	3,617.

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits
(American Opportunity and Lifetime Learning Credits)

► **Attach to Form 1040.**
► **Go to *www.irs.gov/Form8863* for instructions and the latest information.**

OMB No. 1545-0074

2018

Attachment Sequence No. **50**

Name(s) shown on return: Joseph B & Elizabeth R Mahoney

Your social security number: 059-70-4091

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

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30			1	350.
2	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	2	180,000.		
3	Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	104,382.		
4	Subtract line 3 from line 2. If zero or less, **stop**; you can't take any education credit	4	75,618.		
5	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	5	20,000.		
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)			6	1.000
7	Multiply line 1 by line 6. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions described in the instructions, you **can't** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ► ☐			7	350.
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040, line 17c. Then go to line 9 below			8	140.

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)			9	210.
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	
11	Enter the smaller of line 10 or $10,000			11	
12	Multiply line 11 by 20% (0.20)			12	
13	Enter: $134,000 if married filing jointly; $67,000 if single, head of household, or qualifying widow(er)	13			
14	Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14			
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15			
16	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	16			
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)			17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►			18	
19	**Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 50			19	210.

Name(s) shown on return: Joseph B & Elizabeth R Mahoney

Your social security number: 059-70-4091

CAUTION

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

Part III Student and Educational Institution Information. See instructions.

20 Student name (as shown on page 1 of your tax return)
Aidan M
Mahoney

21 Student social security number (as shown on page 1 of your tax return)
619-21-2021

22 Educational institution information (see instructions)

a. Name of first educational institution
Ventura County Community College

(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
255 West Stanley Avenue Suite 150
Ventura CA 93001

(2) Did the student receive Form 1098-T from this institution for 2018? ☒ Yes ☐ No

(3) Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? ☐ Yes ☒ No

(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3).** You can get the EIN from Form 1098-T or from the institution.
95-2224338

b. Name of second educational institution (if any)

(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.

(2) Did the student receive Form 1098-T from this institution for 2018? ☐ Yes ☐ No

(3) Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? ☐ Yes ☐ No

(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3).** You can get the EIN from Form 1098-T or from the institution.

23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2018? ☐ Yes — **Stop!** Go to line 31 for this student. ☒ No — Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2018 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. ☒ Yes — Go to line 25. ☐ No — **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of postsecondary education before 2018? See instructions. ☐ Yes — **Stop!** Go to line 31 for this student. ☒ No — Go to line 26.

26 Was the student convicted, before the end of 2018, of a felony for possession or distribution of a controlled substance? ☐ Yes — **Stop!** Go to line 31 for this student. ☒ No — Complete lines 27 through 30 for this student.

CAUTION

*You **can't** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.*

American Opportunity Credit

27	Adjusted qualified education expenses (see instructions). **Don't enter more than $4,000**	**27**	350.
28	Subtract $2,000 from line 27. If zero or less, enter -0-	**28**	0.
29	Multiply line 28 by 25% (0.25)	**29**	0.
30	If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	**30**	350.

Lifetime Learning Credit

31	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	**31**	

Form 8829
Lines 7, 8, 42

Form 8829 Worksheet

2018

Name(s) of Proprietor(s)	Your SSN
Joseph B Mahoney	059-70-4091

Business name . . . . . Web consulting services
Bert's Office

Part I — Calculation of Line 7

Calculation for Form 8829, line 7 when one area of the home was used exclusively for daycare and another area of the home was used only partly for daycare:

1	Area used exclusively for daycare	**1**	
2	Total area of home	**2**	
3	Business % for area used exclusively for daycare. Divide Line 1 by line 2	**3**	%
4	Area used only partly for daycare	**4**	
5	Divide line 4 by line 2	**5**	%
6	Multiply days used for daycare during year by hours used per day	**6**	hr
7	Total hours available for use during the year (365 x 24 hours)	**7**	hr
8	Divide line 6 by line 7. Enter result as a decimal amount. Carries to Simple Worksheet, line E	**8**	
9	Business % for area used only partly for daycare. Multiply line 8 by line 5	**9**	%
10	Total business percentage. Add lines 3 and 9. Carries to Form 8829, line 7	**10**	%

Part II — Calculation of Business Income Limit for Form 8829, Line 8 or Simple Method, line A

Calculation of business income limit when part of gross income is from a place of business other than this home office:

1	Gross income from Schedule C, line 7	**1**	61,286.
2	Percent of gross income from business use of home reported on Schedule C	**2**	95.00 %
3	Gross income from business use of home. Multiply line 1 by line 2	**3**	58,222.
4	Gain from business use of your home shown on Schedule D or Form 4797	**4**	
5	Gross income from Schedules C, D, and Form 4797. Add lines 3 and 4	**5**	58,222.
6	Total expenses from Schedule C, line 28	**6**	9,503.
7	If there is more than one home office for this business, enter the amount of expenses from line 6 allocable to this home office. *Enter the expenses as a positive number*	**7**	
8	Any losses from this business shown on Schedule D or Form 4797. *Enter the losses as a positive number*	**8**	
9	Line 5 less lines 6 or 7, and 8. Carries to Form 8829, ln 8, or Simple Wks, ln A	**9**	48,719.

Part III — Calculation of Line 42

1	Depreciation attributable to business use of home	**1**	
2	Depreciation for additions and improvements attributable to business use of home	**2**	
3	Total allowable depreciation. Add lines 1 and 2. Carries to Form 8829, line 42	**3**	

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

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

2018

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**
Joseph B & Elizabeth R Mahoney	Section 179 Summary	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	1,000,000.
2	Total cost of section 179 property placed in service (see instructions)	2	2,850.
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,500,000.
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	1,000,000.

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
Computer Laptop	1,000.	1,000.
See Additional Section 179 Property Statement		1,850.

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	2,850.
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	2,850.
10	Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	110,061.
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	2,850.
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 ▶	13	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	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 2018	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 2018 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	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2018 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	
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	

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

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

2018

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**
Joseph B & Elizabeth R Mahoney	Sch C Web consulting services	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	
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 2017 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	1,850.
13	Carryover of disallowed deduction to 2019. 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	0.

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 2018	17	0.
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 2018 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	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2018 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	1,850.
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:								
KIA SORENTO	01/10/2017	4.58 %				S/L –		
KIA SORENTO 2019	11/30/2018	1.11 %				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) .	800		100									
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven	15,200		1,400									
33 Total miles driven during the year. Add lines 30 through 32	16,000		1,500									
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?	X		X									
35 Was the vehicle used primarily by a more than 5% owner or related person? . .	X		X									
36 Is another vehicle available for personal use?	X		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 2018 tax year (see instructions):					
43 Amortization of costs that began before your 2018 tax year				**43**	
44 Total. Add amounts in column (f). See the instructions for where to report				**44**	

Special Depreciation Allowance Elections under IRC Section 168(k)(7)

►Attach to your income tax return

Name(s) Shown on Return	Identification Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Tax Year: 2018

Election Out of Qualified Economic Stimulus Property

Attach to your income tax return

Taxpayer hereby elects under IRC Section 168(k)(7) out of having Qualified Economic Stimulus property for the following asset classes placed in service during the tax year ending: 12/31/2018

5 Year Property
7 Year Property
Computer Software defined under IRC Section 167(f)(1)(B)

fdiv2801.SCR 02/24/19

Tax History Report 2018

► Keep for your records

Name(s) Shown on Return
Joseph B & Elizabeth R Mahoney

	Five Year Tax History:				
	2014	2015	2016	2017	2018
Filing status	MFJ	MFJ	MFJ	MFJ	MFJ
Total income	129,932.	130,453.	89,736.	107,208.	108,211.
Adjustments to income		70.	2,589.	3,713.	3,829.
Adjusted gross income	129,932.	130,383.	87,147.	103,495.	104,382.
Tax expense	5,467.	5,916.	4,449.	2,835.	3,183.
Interest expense					
Contributions				1,350.	634.
Misc. deductions				2,051.	
Other itemized ded'ns					
Total itemized/ standard deduction	12,400.	12,600.	12,600.	12,700.	24,000.
Exemption amount	19,750.	20,000.	20,250.	20,250.	0.
QBI deduction					9,516.
Taxable income	97,782.	97,783.	54,297.	70,545.	70,866.
Tax	16,156.	16,025.	7,206.	9,646.	8,124.
Alternative min tax					
Total credits	2,000.	2,090.	3,000.	2,005.	4,710.
Other taxes		139.	5,177.	7,346.	7,234.
Payments	14,639.	13,243.	8,335.	7,956.	7,026.
Form 2210 penalty			3.	38.	
Amount owed		831.	1,051.	7,069.	3,622.
Applied to next year's estimated tax					
Refund	483.				
Effective tax rate %	10.89	10.69	4.83	7.38	3.14
**Tax bracket %	25.0	25.0	15.0	15.0	12.0

**Tax bracket % is based on Taxable income.

IMPORTANT DISCLOSURES

If you are owed a federal tax refund, you have a right to choose how you will receive the refund. There are several options available to you. Some options cost money and some options are free. Please read about these options below.

You can file your federal tax return electronically or by paper and obtain your federal tax refund *directly* from the Internal Revenue Service ("IRS") *for free.* If you file your tax return electronically, you can receive a refund check directly from the IRS through the U.S. Postal Service in 21 to 28 days from the time you file your tax return or the IRS can deposit your refund directly into your bank account in less than 21 days from the time you file your tax return unless there are delays by the IRS. If you file a paper return through the U.S. Postal Service, you can receive a refund check directly from the IRS through the U.S. Postal Service in 6 to 8 weeks from the time the IRS receives your return or the IRS can deposit your refund directly into your bank account in 6 to 8 weeks from the time the IRS receives your return. However, if your return contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund no earlier than February 15, 2019.

You can file your tax return electronically, select the Refund Processing Service ("RPS") for an additional fee of $39.99 (the "RPS fee"), and have your federal income tax refund processed through a processor using bank services of a financial institution. The RPS allows your refund to be deposited into a bank account intended for one-time use at Green Dot Bank ("Bank") and deducts your TurboTax fees and other fees you authorize from your refund. The balance is delivered to you via the disbursement method you select. If you file your tax return electronically and select the RPS, the IRS will deposit your refund with Bank. Upon Bank's receipt of your refund, Santa Barbara Tax Products Group, LLC, a processor, will deduct and pay from your refund the RPS fee, any fees charged by TurboTax for the preparation and filing of your tax return and any other amounts authorized by you and disburse the balance of your refund proceeds to you. Unless there are delays by the IRS, refunds are received in less than 21 days from the time you file your tax return electronically. However, if your return contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund no earlier than February 15, 2019.

The RPS is not necessary to obtain your refund. If you have an existing bank account, you do not need to use the RPS, which requires the payment of a fee, in order to receive a direct deposit from the IRS. You may consult the IRS website (irs.gov) for information about tax refund processing.

If you select the RPS, no prior debt you may owe to Bank will be deducted from your refund.

You can change your income tax withholdings which might result in you receiving additional funds throughout the year rather than waiting to receive these funds potentially in an income tax refund next year. Please consult your employer or tax advisor for additional details.

Information regarding low-cost deposit accounts may be available at www.mymoney.gov .

The chart below shows the options for filing your tax return (e-file or paper return), the RPS product, refund disbursement options, estimated timing for obtaining your tax refund proceeds, and costs associated with the various options.

WHAT TYPE OF FILING METHOD?	WHAT ARE YOUR DISBURSEMENT OPTIONS?	WHAT IS THE ESTIMATED TIME TO RECEIVE REFUND?	WHAT COSTS DO YOU INCUR IN ADDITION TO TAX PREPARATION FEES?
PAPER RETURN No Refund Processing Service	IRS direct deposit to your personal bank account.	Approximately 6 to 8 weeks [2]	No additional cost.
	Check mailed by IRS to address on tax return.	Approximately 6 to 8 weeks [2]	
ELECTRONIC FILING (E-FILE) No Refund Processing Service	IRS direct deposit to your personal bank account.	Usually within 21 days [2]	No additional cost.
	Check mailed by IRS to address on tax return.	Approximately 21 to 28 days [2]	
ELECTRONIC FILING (E-FILE) Refund Processing Service	(a) Direct deposit to your personal bank account, or (b) Load to your prepaid card [1].	Usually within 21 days [2]	$39.99

[1] You may incur additional charges from the issuer of the prepaid card if you select to have your tax refund loaded on a prepaid debit card.

[2] However, if your return contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund no earlier than February 15, 2019.

Questions? Call 1-877-908-7228

1040 WORKSHEET

2018

NOTE: Form 1040 and new Schedules 1-6 are fully calculated.

Use the 1040 Worksheet to enter all data which will flow to the Form 1040 and Schedules 1- 6.
Use these QuickZooms to jump to the entry sections for Schedules 1- 6 on the 1040 Worksheet:

1040 Worksheet Navigation QuickZooms

QuickZoom to Schedule 1 **-** Additional Income and Adjustments . . . . . ►
QuickZoom to Schedule 2 **-** Tax section . . . . . ►
QuickZoom to Schedule 3 **-** Nonrefundable credits . . . . . ►
QuickZoom to Schedule 4 **-** Other Taxes . . . . . ►
QuickZoom to Schedule 5 **-** Other Payments and Refundable Credits . . . . . ►
QuickZoom to Schedule 6 **-** Foreign Address and Third Party Designee . . . . . ►

Form 1040 - Personal Info, Filing Status, Dependent Info

For the year January 1 - December 31, 2018, or other tax year
beginning _____, 2018, ending _____, 20 ____.

Your First Name	MI	Last Name	Your Social Security No.
Joseph	B	Mahoney	059-70-4091
If Joint Return, Spouse's First Name	**MI**	**Last Name**	**Spouse's Social Security No.**
Elizabeth	R	Mahoney	563-95-6431

Home Address (No. and Street). If You Have a P.O. Box, See Instructions. Apt. No.
5025 Thacher Road

City, Town or Post Office. If you have a foreign address, also complete below. State ZIP Code
Ojai CA 93023

Schedule 6 - Foreign Address

Foreign country name | Foreign province/state/county | Foreign postal code

QuickZoom to explanation statement for overseas extension . . . . . ►

Form 1040 - Personal Info, Filing Status, Dependent Info (cont'd)

Presidential Election Campaign

Checking a box below will not change your tax or refund.
Check here if you, or your spouse if filing jointly, want $3 to go to this fund . . . . ► [X] **You** . . [X] **Spouse**

Filing Status

Check only one box.
All entries for filing status and dependents should be made on the Federal Information Worksheet.

- [ ] Single
- [X] Married filing jointly (even if only one had income)
- [ ] Married filing separately. Enter spouse's SSN above and full name here.
- [ ] _____ Head of household (with qualifying person). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here. . . . . ► _____
- [ ] Qualifying widow(er) (See instructions)

If more than four dependents, see instructions and check here . . ► [ ]

Dependents: **(1)** First name	Last name	**(2)** Dependent's social security number	**(3)** Dependent's relationship to you	**(4)** ✓ if qualifies for (see instr): under age 17 qualifying for child tax credit	**(4)** ✓ if qualifies for (see instr): Credit for other dependents
Aidan M	Mahoney	619-21-2021	Son		X
Declan B	Mahoney	602-39-4848	Son	X	
Darragh H	Mahoney	621-57-6946	Son	X	

QuickZoom to the Federal Information Worksheet . . . . . .
QuickZoom to the Dependent and Nondependent Information Worksheet . . . . .

Form 1040, Identifying Information (cont'd)

☐ Someone can claim you as a dependent
☐ Someone can claim your spouse as a dependent

a Check if: ☐ **You** were born before January 2, 1954, ☐ Blind.
☐ **Spouse** was born before January 2, 1954, ☐ Blind.
Total boxes checked . . . . . ► **a** ____

b If your spouse itemizes on a separate return or you were a dual-status alien, check here . . . . . ► **b** ☐

Form 1040 Lines 1-5

1	Wages, salaries, tips, etc. Attach Form(s) W-2	**1**	57,013.
2 a	**Tax-exempt** interest		
b	**Taxable** interest	**2b**	
3 a	Qualified dividends (see instructions)		
b	Ordinary dividends. Attach Schedule B if required	**3b**	
4	IRA distributions		
	Taxable amount (see instructions)		
	Pensions and annuities		
	Taxable amount (see instructions)	**4b**	
5 a	Social security benefits		
b	Taxable amount (see instructions)	**5b**	
QuickZoom to Schedule 1 **-** Additional Income and Adjustments		►	

Form 1040, Lines 6 and 7

6	**Total income.** Add lines 1 through 5b and Schedule 1, line 22	**6**	108,211.
7	**Adjusted gross income**. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6 ►	**7**	104,382.
	AGI including excludable Puerto Rico Income		104,382.

Form 1040, Line 8 - Standard or Itemized Deduction

8 **Standard deduction or itemized deductions** (from Schedule A)

Standard Deduction for -

- People who checked blind or over 65 **or** who can be claimed as a dependent, see instructions.
- All others:
  - Single or Married filing separately: $12,000
  - Married filing jointly or Qualifying widow(er): $24,000
  - Head of household: $18,000

QuickZoom to the Standard Deduction Worksheet . . . . . ____

Itemized deductions (from Schedule A) **or** your **standard deduction,** see above	**8**	24,000.
Subtract itemized or standard deduction from adjusted gross income amount		80,382.

Form 1040, Lines 9-11

9	Qualified business income deduction (see instructions)	9	9,516.
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	10	70,866.

11			
a	**Tax.** (see instructions). Check if any from: 1 ☐ Form(s) 8814 2 ☐ Form 4972 3 ☐		8,124.
b	**Total tax. Add** any amount from Schedule 2 and check here ► ☐	11	8,124.
	QuickZoom to Schedule 2 **-** Tax section ►		

Form 1040, Line 12 -15

12 a	Child tax credit/credit for other dependents	12a	4,500.	
b	**Add** any amount from Schedule 3 and check here ► X			12 4,710.
13	Subtract line 12 from line 11. If zero or less, enter -0-			13 3,414.
14	Other taxes. Attach Schedule 4			14 7,234.
15	Total tax. Add lines 13 and 14			15 10,648.
	QuickZoom to Schedule 3 **-** Nonrefundable credits ►			
	QuickZoom to Schedule 4 **-** Other Taxes ►			

Form 1040, Lines 16-17

16	Federal income tax withheld from Forms W-2 and 1099			16 6,886.
17 a	**Earned income credit (EIC)**			No
	Nontaxable combat pay election			
b	Additional child tax credit. Attach Schedule 8812			
c	American opportunity credit from Form 8863, line 8		140.	
	Add lines 17a,b,c and any amount from Schedule 5			17 140.
18	Add Lines 16 and 17. These are your total payments			18 7,026.
	QuickZoom to Schedule EIC Worksheet, pg 2 if credit is not calculated **QuickZoom** ►			
	QuickZoom to "due diligence checklist" substitute for Form 8867 **QuickZoom** ►			
	QuickZoom to Schedule 5 - Other Payments and Refundable Credits ► **QuickZoom** ►			

Form 1040, Lines 19-21

Refund:

19	If total Payments is more than total tax, subtract **total tax** from **payments** This is the amount you **overpaid**	19	
20 a	Amount of overpayment you want **refunded to you**. If Form 8888 is attached, check here ► ☐	20	
b	Routing number ► XXXXXXXXX		
c	Type: ► ☐ Checking ► ☐ Savings		
d	Account number ► XXXXXXXXXXXXXXXXX		
21	Amount of overpayment on line 19 you want **applied to your 2019 estimated tax** ►		

Form 1040, Lines 22-23

Amount You Owe:

22	Subtract line total payments from total tax ►			22 3,622.
23	Estimated tax penalty (see instructions)	23		

QuickZoom to Late Penalties and Interest Worksheet ► **QuickZoom** ►

Schedule 1 - Additional Income and Adjustments

1-9b	Reserved		
10	Taxable refunds, credits, or offsets of state and local income taxes (see instr.)	**10**	
11	Alimony received . . . . Taxpayer _____ Spouse _____	**11**	
12	Business income or (loss). Attach Schedule C or C-EZ	**12**	51,198.
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	**13**	
14	Other gains or (losses). Attach Form 4797	**14**	
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 (see instr.)	**19**	
21	Other income. List type and amount (see instructions).	**21**	
22	Combine the amounts in the far right column for lines 10 through 21. Enter here and include on Form 1040, line 6 field to left of amount field. ►	**22**	51,198.
	Total Income. Combine Form 1040 lines 1- 5b and Schedule 1, line 22 **,** enter on Form 1040, line 6. ► 108,211.		
	Quickzoom to 1040 Workhseet, line 6 - Total Income ► **QuickZoom** ►		

Schedule 1 - Adjustments to Income

23	Educator expenses	**23**	212.		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	**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**	3,617.		
28	Self-employed SEP, SIMPLE, and qualified plans	**28**			
29	Self-employed health insurance deduction	**29**			
30	Penalty on early withdrawal of savings	**30**			

Alimony Paid Smart Worksheet

	Recipient's name	Recipient's SSN	Alimony paid
A			
B			

31 a	Alimony paid				
b	Recipient's SSN ► _____	**31 a**			
32	IRA deduction	**32**			
33	Student loan interest deduction	**33**			
34	Reserved	**34**			
35	Reserved	**35**			
36	Add lines 23 through 35			**36**	3,829.

Schedule 2 - Tax

38-44	Reserved	38-44	
45	**Alternative minimum tax** (see instructions). Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add the amounts in the far right column. Enter here and include on Form 1040, line 11 ►	47	

Schedule 3 - Nonrefundable Credits

48	Foreign tax credit. Attach Form 1116 if required	48			
49	Credit for child and dependent care expenses. Attach Form 2441	49			
50	Education credits from Form 8863, line 19	50	210.		
51	Retirement savings contributions credit. Attach Form 8880	51			
52	Reserved	52			
53	Residential Energy Credit. Attach Form 5695	53			
54	Other credits from Form:				
a	☐ 3800				
b	☐ 8801				
c	☐	54			
55	Add lines 12a, and 48 through 54. These are your **total credits**			55	4,710.
a	If amount on line 55 above includes Schedule 3 amount, check here ► ☒				
b	Total non-refundable credits		210.		
c	Subtract total credits on line 55 from total tax above		3,414.		
	Quickzoom to 1040 Workhseet, line 15 - Total Tax ► **QuickZoom** ►				

Schedule 4 - Other Taxes

57	Self-employment tax. Attach Schedule SE			57	7,234.
58	Unreported social security and Medicare tax from Form:				
	a ☐ 4137 b ☐ 8919				
	Explain underreported tips			58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			59	
60 a	Household employment taxes from Schedule H			60 a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required			b	
61	Health care: Individual responsibility. Full-year coverage ☒			61	0.
62	Taxes from:				
a	☐ Form 8959				
b	☐ Form 8960				
c	☐ Instructions; enter code(s)	62			
63	Section 965 net tax liability installment from Form 965-A	63			
64	Add lines 57 through 62. **Total Other taxes amount** ►			64	7,234.
	Tax after credits: Add lines 64 and line 55c				10,648.

Schedule 5 - Other Payments and Refundable Credits

65	Reserved for future use	**65**			
66	2018 estimated tax payments and amount applied from 2017 return	**66**			
67	Reserved for future use	**67**			
68	Reserved for future use	**68**			
69	Reserved for future use	**69**			
70	Net premium tax credit. Attach Form 8962	**70**			
71	Amount paid with request for extension to file	**71**			
72	Excess social security and tier 1 RRTA tax withheld	**72**			
73	Credit for federal tax on fuels. Attach Form 4136	**73**			
74	Credits from Form:				
a ☐	2439				
b ☐	**Reserved**				
c ☐	8885				
d ☐		**74**			
75	Add lines 66, and 70 through 74. These are your **total payments** ►			**75**	7,026.
	Amount included above on line 75 from Schedule 5 ►				
	Amount included above on line 75 from Form 1040, line 17 ►		140.		

Schedule 6 - Third Party Designee

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

Designee's Name ►

Phone No. ► Personal Identification Number (PIN) ►

Signature and Paid Preparer

Sign Here

Joint return? See instructions.

Keep a copy of this return for your records.

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

Your Signature	Date	Your Occupation	If the IRS sent you an Identity Protection PIN, enter it here
		Designer	►
Spouse's Signature. If joint, **both** must sign.	Date	Spouse's Occupation	
		Teacher	►

Daytime Phone No.
(805)798-3430

Paid Preparer's Use Only

Print/Type Preparer's name	Preparer's PTIN	Check if:
		☐ 3rd Party Designee
Preparer's Signature		☐ Self-employed
Firm's Adress (or yours if self-employed)	Firm's EIN.	Phone No.
Self-Prepared		
	State	ZIP Code

Filing Address Information

Send Form 1040 to: You have chosen to electronically file this return.

Date

Form 8960
Lines 4b, 5b, 7, 9, 10

Form 8960 Worksheet

2018

Name(s) Shown on Return	Your SSN
Joseph B & Elizabeth R Mahoney	059-70-4091

Line 4b - Adjustment for trade or business income or loss

(a) Activity name	(b) Gain or loss
Enter additional adjustments not included above:	
Adjustment for trade or business income not subject to net investment tax	

Line 5b - Adjustment for gain or loss on dispositions

(a) Activity name	(b) Gain or loss
Capital loss carryover adjustment from 2017 for net investment tax purposes	
Enter additional adjustments not included above and check the box if a capital gain or loss:	
☐	
☐	
Net gain or loss from disposition of property not subject to net investment tax	

Capital gain/loss not included in net investment income

(a) Activity name	(b) Capital Gain or Loss
Capital gain or loss from sale of property not subject to net investment income tax	

Calculation of line 5b adjustment due to capital loss carryforward

1	Net capital loss not included in net investment income	1	0.
2	Capital loss carryover to next year	2	
3	Lesser of line 1 or line 2 (Included as an adjustment on line 5b table above) . . .	3	0.

Line 7 - Other modifications to investment income

1	Casualty and theft losses reported on Schedule A, line 20	1	
2	Amounts reported on Form 8814, line 12	2	
3	Adjustment for distributions from estates and trusts	3	
4	Schedules C and F income/loss included in net investment income	4	
5	Substitute interest and dividend payments	5	
6	Recovery of a prior year deduction	6	
7		7	
8	Total other modifications to investment income	8	

Line 9b - State, local, and foreign income taxes allocable to net investment income

1	State and local income taxes	**1**	
2	Investment income	**2**	
3	Total adjusted gross income	**3**	
4	Divide line 2 by line 3. Enter result as a decimal amount	**4**	
5	State and local income taxes allocable to investment income	**5**	
6	State and local taxes (Schedule A, line 5e)	**6**	
7	Lesser of line 5 or line 6	**7**	
8	Foreign income taxes	**8**	
9	Foreign income taxes allocable to investment income. Line 8 times line 4.	**9**	
10	Add lines 7 and 9. State, local and foreign income taxes allocable to investment income	**10**	

Lines 9 and 10 - Application of Itemized Deduction Limitations Worksheet

Part III - Application of Section 68 to Deductions Properly Allocable to Investment Income

1	Reserved	**1**	
2	Enter the amount of state, local, and foreign income taxes that are properly allocable to investment income	**2**	
3	Enter the amount of other Itemized Deductions subject to the section 68 limitation and properly allocable to investment income before any itemized deduction limitation:		
	_____ _____		
	_____ _____		
	_____ _____		
	_____	**3**	
4	Enter the total deductions properly allocable to investment income subject to the section 68 limitation. Enter the sum of lines 1 through 3	**4**	
5	Enter the amount of total itemized deductions allowed after the section 68 limitation. Form 1040, line 8	**5**	
6	Enter all other itemized deductions allowed but not subject to the section 68 deduction limitation:	**6**	
7	Subtract line 6 from line 5	**7**	
8	Enter the lesser of line 7 or line 4	**8**	

Part IV - Reconciliation of Schedule A Deductions to Form 8960 plus additional expenses, lines 9 and 10

(A)	(B)	(C)
Reenter the amounts and descriptions from Part III, lines 1-3	Fraction (see Help)	Column A times B
Miscellaneous Itemized Deductions properly allocable to Investment Income reportable on Form 8960, line 9c:		
1 Reserved		
2 State, local, and foreign income taxes	x	=
Itemized Deductions Subject to Section 68 reportable on Form 8960, line 10:		
3	x	=
	x	=
	x	=
	x	=
Penalty on early withdrawal of savings		
Other modifications:		
Total additional modifications to Form 8960, line 10		

Calculation of Former Passive Activity Suspended Losses Allowed as Deduction Against NII

1) Former Passive Activity Suspended Losses

(a) Activity name	(b) Suspended 12/31/2017	(c) Suspended 12/31/2018	(d) Used against activity	(e) Used against other passive

2) Former Passive Activity Suspended Losses - Schedule D

(a) Activity name	(b) Suspended 12/31/2017	(c) Suspended 12/31/2018	(d) Used against activity	(e) Used against other passive

3) Former Passive Activity Suspended Losses - Form 4797

(a) Activity name	(b) Suspended 12/31/2017	(c) Suspended 12/31/2018	(d) Used against activity	(e) Used against other passive

Schedule 1
Line 21

Other Income Statement

2018
Statement L21

Name(s) Shown on Return: Joseph B & Elizabeth R Mahoney

Social Security Number: 059-70-4091

		(a) Taxpayer	(b) Spouse
1	Child's investment income, from Form 8814		
2	Gambling winnings:		
a	From Form W-2G		
b	Winnings (prizes, etc.) from Form 1099-MISC, box 3		
c	Not reported on Form W-2G or Form 1099-MISC		
3	Taxable income from Form 1099-MISC:		
a	Substitute payments in lieu of interest or dividends		
b	Other income from box 3		
c	Alaska Permanent Fund		
d	Tribal Gaming		
e	Non-Employee Compensation from Form 1099-MISC box 7		
f	Rent from personal property from Form 1099-MISC box 1		
4	Taxable income from Form 1099-Q or 1099-QA:		
a	Qualified tuition program distributions		
b	Coverdell ESA distributions		
c	ABLE account distributions		
5	Taxable income from Form 1099-G:		
a	Grants		
b	RTAA payments		
6	Foreign earned income and housing exclusion, from Form 2555		
7	Net operating loss carryover from a prior year		
8	Other income, from Schedule(s) K-1		
9	Taxable distribution from:		
a	Form 8853:		
	1 Taxable Archer MSA distributions MSA		
	2 Taxable Medicare Advantage distributions Med MSA		
	3 Taxable long term care distributions LTC		
	4 Total Form 8853		
b	Form 8889, Health Savings Accounts		
10	Refunds or reimbursements of deductions claimed in a prior year:		
a	Reimbursement for deducted medical expenses		
b	Refunds of deducted taxes (not state or local income taxes)		

Type of Tax	State or Local ID

c	Recapture of deducted moving expenses		
d	Reimbursement for deducted casualty or theft loss		
e	Reimbursement for deducted employee business expenses		
f	Other refunds or reimbursements		
11	Recoveries of bad debts deducted in a prior year		
12	Jury duty pay		
13	Bartering income not reported elsewhere		
14	Income from the rental of personal property		
15	Income from the Cancellation of Debt:		
a	From Form 1099-C:		
	1 Amount of debt canceled from box 2		
	2 Amount of canceled debt excluded from income		
	3 Taxable amount of canceled debt		
b	From Schedule(s) K-1		
16	Taxable income from Form 1099-K:		
a	Payment Card/Third Party Network Transactions		
17	Income from "not for profit" activities (hobbies):		
18	Limitation on business losses (Form 461)		
19	Global intangible low-taxed income (Form 8992)		
20	Section 965 deferred foreign income (Form 965)		
21	Other taxable income:		
a	Union unemployment benefits		
b	Private fund unemployment benefits		
c	State employee unemployment benefits		
d	Repayment of non-government unemployment benefits		
e			

22	Income from Community Property:		
a	Positive community property adjustment		
b	Negative community property adjustment (enter as positive) . . .		
23	**Total.** Add lines 1 through 14, 15a(3), 15b, 16 through 22. Enter here and on Schedule 1 or Form 1040NR, line 21		

Charitable Organization Worksheet 2018

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Charity Name . . . VFC Ojai
Address . . . . . .
City. . . . . State . . . . ZIP code . .

Combined Amounts Worksheet

Note: Amounts entered in worksheets below will be summarized in this worksheet**.**

Ref. No.	Date	Donation Description	Donation Type	Donation Amount
1	Various	Driving kids to practice.	Mileage	378.00
2	Various	Driving to games	Mileage	196.00
			Total:	574.00

Prior Year Total:	1,350.00

ItsDeductible Item Donations Worksheet

Note: Amounts in this worksheet can only be entered using the interview process.

Ref. No.	Donat. Date	VM*	Item Description	High Value	Qty.	Med. Value	Qty.	Total Value

* VM, Valuation Method. 1 indicates it has been valued by ItsDeductible, 0 indicates you have created a custom valuation item.

Joseph B & Elizabeth R Mahoney 059-70-4091

Other Item Donations Worksheet

Note: Double-click to enter additional information if needed.

Ref. No.	Donated Date / Acquired Date	Donation Description / Donation Type / How Acquired	Donation Cost / How Valued / Donation Value	Donation Allowed

Detail of Money Donations Worksheet

Ref. No.	Donat. Date	Each Don. Amt	Don. Per Yr	Once or Recurring	2018 Amount
				☐ Once ☐ Recur	
				☐ Once ☐ Recur	
				☐ Once ☐ Recur	
				☐ Once ☐ Recur	
				☐ Once ☐ Recur	

Detail of Mileage and Transportation Costs Worksheet

Ref. No.	Donation Date	Description of Trip	Miles Per Trip	Trips Per Yr	Once or Recurring	Miles Driven	Other Costs	Description of Other Costs	Value of Miles	Total Donation Value
1	Various	Driving kids to practice.	60.0	45	☐ Once ☒ Recur	2700.0			378.00	378.00
2	Various	Driving to games	70.0	20	☐ Once ☒ Recur	1400.0			196.00	196.00
					☐ Once ☐ Recur					

Joseph B & Elizabeth R Mahoney 059-70-4091

Detail of Stock Donations Worksheet

Ref. No.	Date of Donation	Stock Symbol, # shares	Value on Donation Date	Date Acquired	Stock Original Cost	Donation Value

Charitable Organization Questions

1 Was the **entire interest** given for all property donated to this charity? . . . . . ☐ **Yes** ☐ **No**

2 Were **restrictions** attached to the charity's right to use or dispose of any property donated to this charity? . . . . . ► ☐ **Yes** ☐ **No**

3 Did you give to anyone other than this charity the right to income from any of the donated property or to possession of any of the donated property? . . . . . ► ☐ **Yes** ☐ **No**

4 What Type of charitable organization was it? Check one:

☒ **(a)** 50% charity ☐ **(b**) Other than 50% charity

Charitable Organization Worksheet 2018

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Charity Name . . . PBS SoCal
Address . . . . . .
City. . . . . State . . . . ZIP code . .

Combined Amounts Worksheet

Note: Amounts entered in worksheets below will be summarized in this worksheet**.**

Ref. No.	Date	Donation Description	Donation Type	Donation Amount
1	Various		Money	60.00
			Total:	60.00

Prior Year Total:	

ItsDeductible Item Donations Worksheet

Note: Amounts in this worksheet can only be entered using the interview process.

Ref. No.	Donat. Date	VM*	Item Description	High Value	Qty.	Med. Value	Qty.	Total Value

* VM, Valuation Method. 1 indicates it has been valued by ItsDeductible, 0 indicates you have created a custom valuation item.

Joseph B & Elizabeth R Mahoney 059-70-4091

Other Item Donations Worksheet

Note: Double-click to enter additional information if needed.

Ref. No.	Donated Date / Acquired Date	Donation Description / Donation Type / How Acquired	Donation Cost / How Valued / Donation Value	Donation Allowed

Detail of Money Donations Worksheet

Ref. No.	Donat. Date	Each Don. Amt	Don. Per Yr	Once or Recurring	2018 Amount
1	Various	5.00	12	[ ] Once [X] Recur	60.00
				[ ] Once [ ] Recur	
				[ ] Once [ ] Recur	
				[ ] Once [ ] Recur	
				[ ] Once [ ] Recur	
				[ ] Once [ ] Recur	

Detail of Mileage and Transportation Costs Worksheet

Ref. No.	Donation Date	Description of Trip / Miles Per Trip	Trips Per Yr	Once or Recurring	Miles Driven / Value of Miles	Other Costs / Description of Other Costs	Total Donation Value
				[ ] Once [ ] Recur			
				[ ] Once [ ] Recur			
				[ ] Once [ ] Recur			

Joseph B & Elizabeth R Mahoney 059-70-4091

Detail of Stock Donations Worksheet

Ref. No.	Date of Donation	Stock Symbol, # shares	Value on Donation Date	Date Acquired	Stock Original Cost	Donation Value

Charitable Organization Questions

1 Was the **entire interest** given for all property donated to this charity? . . . . . [X] **Yes** [ ] **No**

2 Were **restrictions** attached to the charity's right to use or dispose of any property donated to this charity? . . . . . ► [ ] **Yes** [ ] **No**

3 Did you give to anyone other than this charity the right to income from any of the donated property or to possession of any of the donated property? . . . . . ► [ ] **Yes** [ ] **No**

4 What Type of charitable organization was it? Check one:

[X] **(a)** 50% charity [ ] **(b**) Other than 50% charity

Federal Information Worksheet 2018

► Keep for your records

Part I — Personal Information

Information in Part I is **completely calculated** from entries on Personal Information Worksheets.

Taxpayer:
First name . . . . . Joseph
Middle initial . . . . . B Suffix . . . . .
Last name . . . . . Mahoney
Social security no. . . 059-70-4091
Occupation . . . . . Designer
Date of birth . . . . . 05/01/1969 (mm/dd/yyyy)
Age as of 1-1-2019 . . 49
Daytime phone . . . . (805)798-3430 Ext
Legally blind . . . . . [ ]
Date of death . . . . .

Dependent of Someone Else:
Can taxpayer be claimed as dependent of another person (such as parent)? . . [ ] Yes [X] No
If yes, **was** taxpayer claimed as dependent on that person's return? . . . . . [ ] Yes [X] No

Credit for the Elderly or Disabled (Schedule R):
Is the taxpayer retired on total and permanent disability? . . [ ] Yes [ ] No

Presidential Election Campaign Fund:
Does the taxpayer want $3 to go to the Presidential Election Campaign Fund? . . [X] Yes [ ] No

Spouse:
First name . . . . . Elizabeth
Middle initial . . . . . R Suffix . . . . .
Last name . . . . . Mahoney
Social security no. . . 563-95-6431
Occupation . . . . . Teacher
Date of birth . . . . . 12/04/1970 (mm/dd/yyyy)
Age as of 1-1-2019 . . 48
Daytime phone . . . . . Ext
Legally blind . . . . . [ ]
Date of death . . . . . .

Dependent of Someone Else:
Can spouse be claimed as dependent of another person (such as parent)? . . [ ] Yes [X] No
If yes, **was** spouse claimed as dependent on that person's return? . . . . . [ ] Yes [X] No

Credit for the Elderly or Disabled (Schedule R):
Is the spouse retired on total and permanent disability? . . [ ] Yes [ ] No

Presidential Election Campaign Fund:
Does the spouse want $3 to go to the Presidential Election Campaign Fund? . . [X] Yes [ ] No

Part II — Address and Federal Filing Status (enter information in this section)

US Address:
Address . . . . . 5025 Thacher Road Apt no. . .
City. . . . . Ojai State . . . CA ZIP code . . 93023
Foreign Address: Check this box to use foreign address . . ► [ ]
Address . . . . . Apt no. . .
City. . . . . .
Foreign code . . . Foreign country . . .
Foreign province/county Foreign postal code

APO/FPO/DPO address, check if appropriate . . . . . APO [ ] FPO [ ] DPO [ ]

Home phone . . .
Check to print phone number on Form 1040 . . . [ ] Home [X] Taxpayer daytime [ ] Spouse daytime

Federal filing status:
[ ] **1** Single
[X] **2** Married filing jointly
[ ] **3** Married filing separately
Check this box if you **did not** live with your spouse at any time during the year. . . . . ► [ ]
Check this box if you are eligible to claim your spouse's exemption/blind/over age 65 (see Help) . . . . . ► [ ]
[ ] **4** Head of household
If the 'qualifying person' is your child but **not** your dependent:
Child's First name MI Last Name Suff
Child's social security number . .
[ ] **5** Qualifying widow(er)
Check the appropriate box for the year your spouse died . . . . . 2016 ► [ ] 2017 ► [ ]
Are you a dependent with a qualifying child . . . . . Yes ► [ ] No ► [ ]
Enter qualifying person's name:
Child's First name MI Last Name Suff
Child's social security number . .

Part III — Dependent/Earned Income Credit/Child and Dependent Care Credit Information

Information in Part III is completely calculated from entries on Dependent/Nondependent Info Worksheets.

First name Last name	MI Suff	Social security number Relationship	Date of birth (mm/dd/yyyy) Age	Code	Not qual for child tax cr	Date of death (mm/dd/yyyy) Qualified child/dep care exps incurred and paid 2018	EIC	Lived with taxpyr in U.S.	Not qual credit other dep Educ Tuitn and Fees	* Dep
Aidan Mahoney	M	619-21-2021 Son	09/15/2000 18	L	X		E	12	X	Yes
Declan Mahoney	B	602-39-4848 Son	03/26/2003 15	L			E	12		Yes
Darragh Mahoney	H	621-57-6946 Son	06/23/2006 12	L			E	12		Yes

* "Yes" - qualifies as dependent, "No" - does not qualify as dependent

Part IV — Earned Income Credit Information (you must answer these questions to calculate EIC)

Is the taxpayer or spouse a qualifying child for EIC for another person? ► ☐ Yes ☐ No
Was the taxpayer's (and spouse's if married filing jointly) home in the United States for more than half of 2018? ► ☐ Yes ☐ No
If the SSN of the taxpayer, or spouse if married filing jointly, was obtained to get a federally funded benefit, such as Medicaid, and the Social Security card contains the legend **Not Valid for Employment**, check this box (see Help) ► ☐
Check if you are filing head of household **and** your spouse is a nonresident alien **and** you lived with your spouse during the last six months of 2018 ► ☐
Check if you were notified by the IRS that EIC cannot be claimed in 2018 or if you are ineligible to claim the EIC in 2018 for any other reason ► ☐

Part V — Direct Deposit or Direct Debit Information (not applicable for Form 9465)

Do you want to elect **direct deposit** of any federal tax refund? ► ☐ Yes ☒ No

Do you want to elect **direct debit** of federal balance due (Electronic filing only)? ► ☐ Yes ☒ No

If you selected either of the options above, fill out the information below:
Name of Financial Institution (optional) ► _____
Check the appropriate box ► Checking ☐ Savings ☐
Routing number ► _____ Account number ► _____

Enter the following information only if you are requesting direct debit of balance due:
Enter the payment date to withdraw from the account above ► _____
Balance-due amount from this return ► _____

Part VI — Additional Information for Your Federal Return

Standard Deduction/Itemized Deductions:
Check this box if you are itemizing for state tax or other purposes even though your itemized deductions are less than your standard deduction ► ☐
Check this box if you are married filing separately and your spouse itemized deductions ► ☐
Check this box to take the standard deduction even if less than itemized deductions ► ☐

Real Estate Professionals:
Do you or your spouse qualify for the special passive activity rules for taxpayers in real property business? (see Help) ► ☐ Yes ☐ No

Credit for Qualified Retirement Savings Contributions (Form 8880):
Is the taxpayer a full-time student? ► ☐ Yes ☐ No
Is the spouse a full-time student? ► ☐ Yes ☐ No

American Opportunity and Lifetime Learning Credit, and Tuition and Fees Deduction (Form 8863 and 8917)
For 2018, were you (or your spouse if married) a nonresident alien for any part of the year, and did not elect to be treated as a resident alien? ► ☐ Yes ☐ No

Foreign Tax Credit (Form 1116):
Check this box to file Form 1116 even if you're not required to file Form 1116 ► ☐
Resident country ► USA

Excludable Income from Am. Samoa, Guam, Commonwealth of the N. Mariana Islands, or Puerto Rico:
Excludable income of bona fide residents of American Samoa, Guam, or the Commonwealth of the Northern Mariana Islands _____
Excludable income from Puerto Rico _____

Dual Status Alien Return:
Check this box if you are a dual-status alien ► ☐
Check this box to print 'DUAL-STATUS STATEMENT' on Form 1040 ► ☐

Third Party Designee:
Caution: Review transferred information for accuracy.
Do you want to allow another person to discuss this return with the IRS? ► ☐ Yes ☐ No
If Yes, complete the following:
Third party designee name ► _____
Third party designee phone number ► _____
Personal Identification number (enter any 5 numbers) ► _____

Part VI — Additional Information for Your Federal Return - Continued

Personal Representative for deceased taxpayers:
Name of personal representative required for E-filed returns when Form 1310 is not filed or it is not the surviving spouse . . . . . ►

Part VII — State Filing Information

Identity Protection PIN:
If the IRS sent the taxpayer an Identity Protection PIN, enter it here . . . . . ►
If the IRS sent the spouse an Identity Protection PIN, enter it here . . . . . ►

Taxpayer:

Enter the taxpayer's state of residence as of December 31, 2018 . . . . . ► CA
Check the appropriate box:
Taxpayer is a resident of the state above for the entire year . . . . . ► X
Taxpayer is a resident of the state above for only part of year . . . . . ►
Date the taxpayer established residence in state above . . . . . ►
In which state (or foreign country) did the taxpayer reside before this change? . . . . . ►

Spouse:

Enter the spouse's state of residence as of December 31, 2018 . . . . . ► CA
Check the appropriate box:
Spouse is a resident of the state above for the entire year . . . . . ► X
Spouse is a resident of the state above for only part of year . . . . . ►
Date the spouse established residence in state above . . . . . ►
In which state (or foreign country) did the spouse reside before this change? . . . . . ►

Nonresident states:

Nonresident State(s)	Taxpayer/Spouse/Joint

Check this box if you are in a Registered Domestic Partnership or a civil union . . . . . ►
If you checked the box on the line above, also check the appropriate box below:
Check if this is your individual federal return you are filing with the IRS . . . . . ►
Check if this is the joint return created to file joint state tax return (see Help) . . . . . ►

Use the PIN that you signed last year's tax return with.
Taxpayer's Prior year PIN
Spouse's Prior year PIN

These signature PINs are chosen by the taxpayer and spouse and used for e-filing your tax return
Taxpayer's PIN used to sign the return 51969
Spouse's PIN used to sign the return 41970

Taxpayer:
Drivers license or state ID number B4945492
Issued by what state CA
License or ID license . ► X ID . ► neither . ► decline . ►

Spouse
Drivers license or state ID number U6113344
Issued by what state CA
License or ID license . ► X ID . ► neither . ► decline . ►

Personal Information Worksheet 2018
For the Taxpayer
► Keep for your records

QuickZoom to another copy of Personal Information Worksheet . . . . . ►
QuickZoom to Federal Information Worksheet . . . . . ►

Part I — Taxpayer's Personal Information

First name . . . Joseph Middle initial . B Last name . . Mahoney
Suffix . . . . .
Social security no. . . 059-70-4091 Member of U.S. Armed Forces in 2018? . . [ ] Yes [X] No

Date of birth . . . . . 05/01/1969 (mm/dd/yyyy) age as of 1-1-2019 49

Occupation . . . .Designer Daytime phone . . . .(805)798-3430 Ext

Marital status . . .Married
If widowed, check the appropriate box for the year your spouse died:
After 2018 ►[ ] 2018 . ►[ ] 2017 . ►[ ] 2016 . ►[ ] Before 2016 . ►[ ]

Are you retired on total and permanent disability? (for Schedule R, see Help). . . . . ►[ ] Yes [ ] No
Check if this person is legally blind . . . . . ►[ ] Yes [X] No
If deceased, enter the date of death . . . . . ► (mm/dd/yyyy)

Were you under the age of 16 as of 1-1-2019 and this is the first year you are filing a tax return? . . . . . ►[ ] Yes [ ] No

Do you want $3 to go to Presidential Election Campaign Fund? . . . . . ►[X] Yes [ ] No

Part II — Questions for Individuals Who Could Be Or Are Dependents of Another Taxpayer

1 **Can** someone (such as your parent) claim you as a dependent? . . . . . ►[ ] Yes [X] No
2 If you answered 'Yes' to question 1, are you actually claimed as a dependent on that person's tax return? . . . . . ►[ ] Yes [X] No
Questions 3 through 5 are only required for individuals who claim the American Opportunity Credit.
3 Were you a full-time student during any part of five months during 2018? . . . . . ►[ ] Yes [ ] No
4 Did your earned income exceed one-half of your support? . . . . . ►[ ] Yes [ ] No
5 Was at least one of your parents alive on December 31, 2018? . . . . . ►[ ] Yes [ ] No

Part III — Taxpayer's State Residency Information

Enter this person's state of residence as of December 31, 2018 . . . . . CA
Check the appropriate box:
This person is a resident of the state above for the entire year . . . . . [X]
This person is a resident of the state above for only part of year . . . . . [ ]
Date this person established residence in state above . . . . . ►
In which state (or foreign country) did this person reside before this change? . . . . . ►

Part IV — Dependent Care Expenses

Qualified dependent care expenses incurred and paid for this person in 2018 . . . . . .
Unreimbursed medical expenses paid for qualifying person in 2018 . . . . . .
Employment taxes paid for dependent care providers in 2018 . . . . . .
Full-time student for 5 calendar months during 2018? . . . . . ►[ ] Yes [ ] No
Disabled person who was not physically or mentally capable of self-care? . . . . . ►[ ] Yes [ ] No
This person is a qualifying person for the child and dependent care credit . . . . . ►[ ] Yes [X] No

Part VI — Healthcare Coverage

Does coverage in prior year qualify January and February for eligibility for short gap exemption? See help for additional details. [X] Yes [ ] No

Prior year covered or exempt other than short gap exemption for November and December, supports answer to January and February eligible for short gap exemption above.
Check if covered or exempt (other than short gap) for prior year November . . . . . [X]
Check if covered or exempt (other than short gap) for prior year December . . . . . [X]

Check the appropriate box below to indicate the healthcare coverage for this person. Select 12 months if they were covered all year, select the individual months if they were not covered all year and leave blank if they did not have minimum essential during any month of the year.

12 months	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
X	X	X	X	X	X	X	X	X	X	X	X	X

Enter any Marketplace-granted coverage exemption for this person below:

Exemption Certificate Number	Exemption Start Month	Exemption End Month

Enter any other insurance coverage exemption requested for this person below:

Exemption Type	Check Full Year or Months Exempt for Each Type											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
	Full Year . . . ►											
	Full Year . . . ►											
	Full Year . . . ►											

Healthcare coverage information has been completed for this person. . . . . ☐

Student Information Worksheet 2018

► Keep for your records

Name of Student	Social Security Number
Joseph B Mahoney	059-70-4091

Part I — Student Status

1 Was this person a student during 2018? . . . . . [ ] Yes [X] No

2 What kind of school did the student attend during 2018? (Check all that apply.)

- a [ ] Elementary
- b [ ] High school (secondary)
- c [ ] College (postsecondary)
- d [ ] Vocational school
- e [ ] Military academy
- f [X] Not applicable

3 Did the student receive scholarships or other education assistance? . . . . . [ ] Yes [ ] No

Part II — College Student Information

1 Did the student complete the first 4 years of postsecondary education as of 1/1/2018? . . . . . [ ] Yes [ ] No [X] NA

2 Was this student enrolled at an eligible education institution during 2018? . . . . . [ ] Yes [ ] No [X] NA

3 Was this student enrolled in a program that leads to a degree, certificate, or credential? . . . . . [ ] Yes [ ] No [X] NA

4 Was this student taking courses as part of a postsecondary degree program or to acquire or improve job skills? . . . . . [ ] Yes [ ] No [X] NA

5 Did this student take at least one-half the normal full-time workload for one academic period? . . . . . [ ] Yes [ ] No [X] NA

6 Has this student been convicted of a felony for possessing or distributing a controlled substance? . . . . . [ ] Yes [ ] No [ ] NA

7 Is this student an eligible dependent of the taxpayer? . . . . . [ ] Yes [ ] No [X] NA

8 In how many prior years has an American Opportunity Credit been claimed for this student? . . ►

9 In how many prior years has a Hope Credit been claimed for this student . . . . . ►

Part III — Education Credit and Deduction Qualifications (Determined based entries in Part II)

1 Is this student qualified for the American Opportunity Credit? . . . . . [ ] Yes [X] No

2 Is this student qualified for the Lifetime Learning Credit? . . . . . [ ] Yes [X] No

3 Is this student qualified for the Tuition and Fees Deduction? . . . . . [ ] Yes [X] No

Part IV — Educational Institution and Tuition Summary

School Name EIN	Address (number, street, apt no., city, state, and ZIP Code)	Tuition paid	Scholar-ships or grants	Received 2017 1098T with Box 2 filled and box 7 checked? On Form 1098-T	
				Yes [ ] No [ ]	Yes [ ] No [ ]
	If a foreign address: foreign province/state: Postal code: Country:				
				Yes [ ] No [ ]	Yes [ ] No [ ]
	If a foreign address: foreign province/state: Postal code: Country:				
Totals					

Are all School Employer Identifiification Numbers (EIN) known? (School EIN's must be entered in the program to claim the American Opportunity Credit) . . . . . [X] Yes [ ] No

Part V — Education Assistance (Scholarships, Fellowships, Grants, etc.)

		Total	Taxable	Tax-free
1	Educational assistance that is always tax-free:			
a	Veteran or employer assistance from Form 1098-T Worksheets			
b	Other veteran assistance or certain Indian tribal payments			
c	Other tax-free employer-provided assistance			
d	Total			
2	Scholarships, fellowships, and grants not reported on Form W-2:			
a	Scholarships and grants from Part IV above			
b	Other scholarships, fellowships and grants			
c	Total			
3	Scholarship reported in 2018 not allocable to 2018 expense			
4	Amount required to be used for other than qualified education expenses			
5	Subtract line 3 and 4 from line 2c			
6	Total qualified education expenses from Part VI below	0.		
7	If student is a candidate for a degree, enter the amount used for qualified education expenses, otherwise, enter -0-			
8	Subtract line 7 from line 5			
9	Taxable part. Add lines 4 and 8			
10	Tax-free educational assistance. Add lines 1d and 7			

Part VI — Education Expenses

Description	Total	Amount eligible for						
		American Opportunity Credit Not Qualified	Lifetime Learning Credit Not Qualified	Tuition and Fees Deduction Not Qualified	Qualified Higher Education Expense for 529 Plan Not Applicable	Qualified Higher Education Expense for ESA Not Applicable	Qualified Higher Education Expense for US Bonds Not Applicable	Qualified Elementary and Secondary Expense for ESA and QTP Not Applicable
Expenses:								
1 Tuition paid from Part IV and qualified elementary and secondary tuition								
Paid to institution as a condition of enrollment:								
2 Fees								
3 Books, supplies, equipment								
Paid to other than institution or not a condition of enrollment:								
4 Books, supplies, equipment								
5 Other course-related								
6 Room and board								
7 Special needs expenses								
8 Computer expenses								
9 QTP or ESA contribution								
10 Academic tutoring								
11 Uniforms								
12 Transportation								
13 Total qualified expenses								
Adjustments:								
14 Refunds								
15 Tax-free assistance								
16 Deducted on Sched A								
17 Used for credit or deduction								
18 Used for exclusion		0.	0.	0.				
See tax help								
19 Total adjustments		0.	0.	0.				
20 Adjusted qualified expenses	0.	0.	0.	0.	0.	0.	0.	0.

Part VII — Education Credit or Deduction Election

1	Elect credit or deduction which results in best tax outcome	X
2	Elect the American Opportunity Credit	
3	Elect the Lifetime Learning Credit	
4	Elect the tuition and fees deduction	
5	Not applicable	

Part VIII — Qualified Tuition Program (Section 529 Plan)

		For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Enter the total distributions from this QTP during 2018		
2	Enter the amount of adjusted qualified education expenses attributable to this QTP:		
a	Qualified Elementary and Secondary Education Expenses		
b	Qualified Elementary and Secondary Education Expenses applied		
c	Adjusted Qualified Higher Education Expenses		
d	Adjusted Qualified Higher Education Expenses applied		
3	Total qualified eduction expenses attributable to this QTP		
4	Excess distributions. Subtract line 3 from line 1.		
	If line 4 is greater than zero, complete lines 5 through 8.		
5	Total distributed earnings from Form 1099-Q box 2		
6	Fraction. Divide line 3 by line 1.		
7	Multiply line 5 by line 6.		
8	Earnings taxable to recipient. Subtract line 7 from line 5.		

Part IX — Education Savings Account (ESA)

		For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Total Education Savings Account (ESA) distributions from Form 1099-Q		
2	Qualified Elementary and Secondary Education Expenses		
3	Qualified Elementary and Secondary Education Expenses applied		
4	Subtract line 3 from line 1.		
5	Adjusted Qualified Higher Education Expenses		
6	Qualified Higher Education Expenses applied to ESA distributions		
7	Excess distributions. Subtract line 6 from line 4.		
8	Distributions taxable to recipient		

Part X — Series EE and I U.S. Savings Bonds Issued After 1989

1	Total proceeds from U.S. Savings Bonds cashed during 2018 for this student
2	Adjusted Qualified Higher Education Expenses
3	Qualified Higher Education Expenses applied to exclusion of U.S. bond interest
4	Interest included in line 1

5 Name and address of eligible educational institution(s) attended:

Institution Name	Institution Name
Street address	Street address
City State Zip Code	City State Zip Code

Personal Information Worksheet 2018
For the Spouse
► Keep for your records

QuickZoom to another copy of Personal Information Worksheet . . . . . ►
QuickZoom to Federal Information Worksheet . . . . . ►

Part I — Spouse's Personal Information

First name . . . Elizabeth Middle initial . R Last name . . Mahoney
Suffix . . . . .
Social security no. . . 563-95-6431 Member of U.S. Armed Forces in 2018? . . [ ] Yes [X] No

Date of birth . . . . . 12/04/1970 (mm/dd/yyyy) age as of 1-1-2019 48

Occupation . . . .Teacher Daytime phone . . . . Ext

Marital status . . .Married
If widowed, check the appropriate box for the year your spouse died:
After 2018 ►[ ] 2018 . ►[ ] 2017 . ►[ ] 2016 . ►[ ] Before 2016 . ►[ ]

Are you retired on total and permanent disability? (for Schedule R, see Help). . . . . ►[ ] Yes [ ] No
Check if this person is legally blind . . . . . ►[ ] Yes [X] No
If deceased, enter the date of death . . . . . ► (mm/dd/yyyy)

Were you under the age of 16 as of 1-1-2019 and this is the first year you are filing a tax return? . . . . . ►[ ] Yes [ ] No

Do you want $3 to go to Presidential Election Campaign Fund? . . . . . ►[X] Yes [ ] No

Part II — Questions for Individuals Who Could Be Or Are Dependents of Another Taxpayer

1 **Can** someone (such as your parent) claim you as a dependent? . . . . . ►[ ] Yes [X] No
2 If you answered 'Yes' to question 1, are you actually claimed as a dependent on that person's tax return? . . . . . ►[ ] Yes [X] No
Questions 3 through 5 are only required for individuals who claim the American Opportunity Credit.
3 Were you a full-time student during any part of five months during 2018? . . . . . ►[ ] Yes [ ] No
4 Did your earned income exceed one-half of your support? . . . . . ►[ ] Yes [ ] No
5 Was at least one of your parents alive on December 31, 2018? . . . . . ►[ ] Yes [ ] No

Part III — Spouse's State Residency Information

Enter this person's state of residence as of December 31, 2018 . . . . . CA
Check the appropriate box:
This person is a resident of the state above for the entire year . . . . . [X]
This person is a resident of the state above for only part of year . . . . . [ ]
Date this person established residence in state above . . . . . ►
In which state (or foreign country) did this person reside before this change? . . . . . ►

Part IV — Dependent Care Expenses

Qualified dependent care expenses incurred and paid for this person in 2018 . . . . . .
Unreimbursed medical expenses paid for qualifying person in 2018 . . . . . .
Employment taxes paid for dependent care providers in 2018 . . . . . .
Full-time student for 5 calendar months during 2018? . . . . . ►[ ] Yes [ ] No
Disabled person who was not physically or mentally capable of self-care? . . . . . ►[ ] Yes [ ] No
This person is a qualifying person for the child and dependent care credit . . . . . ►[ ] Yes [X] No

Part VI — Healthcare Coverage

Does coverage in prior year qualify January and February for eligibility for short gap exemption? See help for additional details. [X] Yes [ ] No

Prior year covered or exempt other than short gap exemption for November and December, supports answer to January and February eligible for short gap exemption above.
Check if covered or exempt (other than short gap) for prior year November . . . . . [X]
Check if covered or exempt (other than short gap) for prior year December . . . . . [X]

Check the appropriate box below to indicate the healthcare coverage for this person. Select 12 months if they were covered all year, select the individual months if they were not covered all year and leave blank if they did not have minimum essential during any month of the year.

12 months	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
X	X	X	X	X	X	X	X	X	X	X	X	X

Enter any Marketplace-granted coverage exemption for this person below:

Exemption Certificate Number	Exemption Start Month	Exemption End Month

Enter any other insurance coverage exemption requested for this person below:

Exemption Type	Check Full Year or Months Exempt for Each Type											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
	Full Year . . . ►											
	Full Year . . . ►											
	Full Year . . . ►											

Healthcare coverage information has been completed for this person. . . . . ☐

Student Information Worksheet 2018

► Keep for your records

Name of Student	Social Security Number
Elizabeth R Mahoney	563-95-6431

Part I — Student Status

1 Was this person a student during 2018? . . . . . [ ] Yes [X] No

2 What kind of school did the student attend during 2018? (Check all that apply.)

a [ ] Elementary **c** [ ] College (postsecondary) **e** [ ] Military academy

b [ ] High school (secondary) **d** [ ] Vocational school **f** [X] Not applicable

3 Did the student receive scholarships or other education assistance? . . . . . [ ] Yes [ ] No

Part II — College Student Information

1	Did the student complete the first 4 years of postsecondary education as of 1/1/2018?	[ ] Yes	[ ] No	[X] NA
2	Was this student enrolled at an eligible education institution during 2018?	[ ] Yes	[ ] No	[X] NA
3	Was this student enrolled in a program that leads to a degree, certificate, or credential?	[ ] Yes	[ ] No	[X] NA
4	Was this student taking courses as part of a postsecondary degree program or to acquire or improve job skills?	[ ] Yes	[ ] No	[X] NA
5	Did this student take at least one-half the normal full-time workload for one academic period?	[ ] Yes	[ ] No	[X] NA
6	Has this student been convicted of a felony for possessing or distributing a controlled substance?	[ ] Yes	[ ] No	[ ] NA
7	Is this student an eligible dependent of the taxpayer?	[ ] Yes	[ ] No	[X] NA

8 In how many prior years has an American Opportunity Credit been claimed for this student? ► _____

9 In how many prior years has a Hope Credit been claimed for this student ► _____

Part III — Education Credit and Deduction Qualifications (Determined based entries in Part II)

1 Is this student qualified for the American Opportunity Credit? . . . . . [ ] Yes [X] No

2 Is this student qualified for the Lifetime Learning Credit? . . . . . [ ] Yes [X] No

3 Is this student qualified for the Tuition and Fees Deduction? . . . . . [ ] Yes [X] No

Part IV — Educational Institution and Tuition Summary

School Name EIN	Address (number, street, apt no., city, state, and ZIP Code)	Tuition paid	Scholar-ships or grants	Received 2017 1098T with Box 2 filled and box 7 checked? On Form 1098-T	
				Yes [ ] No [ ]	Yes [ ] No [ ]
	If a foreign address: foreign province/state: _____ Postal code: Country:				
				Yes [ ] No [ ]	Yes [ ] No [ ]
	If a foreign address: foreign province/state: _____ Postal code: Country:				
Totals		_____	_____		

Are all School Employer Identifiification Numbers (EIN) known? (School EIN's must be entered in the program to claim the American Opportunity Credit) . . . . . [X] Yes [ ] No

Part V — Education Assistance (Scholarships, Fellowships, Grants, etc.)

		Total	Taxable	Tax-free
1	Educational assistance that is always tax-free:			
a	Veteran or employer assistance from Form 1098-T Worksheets			
b	Other veteran assistance or certain Indian tribal payments			
c	Other tax-free employer-provided assistance			
d	Total			
2	Scholarships, fellowships, and grants not reported on Form W-2:			
a	Scholarships and grants from Part IV above			
b	Other scholarships, fellowships and grants			
c	Total			
3	Scholarship reported in 2018 not allocable to 2018 expense			
4	Amount required to be used for other than qualified education expenses			
5	Subtract line 3 and 4 from line 2c			
6	Total qualified education expenses from Part VI below	0.		
7	If student is a candidate for a degree, enter the amount used for qualified education expenses, otherwise, enter -0-			
8	Subtract line 7 from line 5			
9	Taxable part. Add lines 4 and 8			
10	Tax-free educational assistance. Add lines 1d and 7			

Part VI — Education Expenses

Description	Total	Amount eligible for						
		American Opportunity Credit Not Qualified	Lifetime Learning Credit Not Qualified	Tuition and Fees Deduction Not Qualified	Qualified Higher Education Expense for 529 Plan Not Applicable	Qualified Higher Education Expense for ESA Not Applicable	Qualified Higher Education Expense for US Bonds Not Applicable	Qualified Elementary and Secondary Expense for ESA and QTP Not Applicable
Expenses:								
1 Tuition paid from Part IV and qualified elementary and secondary tuition								
Paid to institution as a condition of enrollment:								
2 Fees								
3 Books, supplies, equipment								
Paid to other than institution or not a condition of enrollment:								
4 Books, supplies, equipment								
5 Other course-related								
6 Room and board								
7 Special needs expenses								
8 Computer expenses								
9 QTP or ESA contribution								
10 Academic tutoring								
11 Uniforms								
12 Transportation								
13 Total qualified expenses								
Adjustments:								
14 Refunds								
15 Tax-free assistance								
16 Deducted on Sched A								
17 Used for credit or deduction								
18 Used for exclusion		0.	0.	0.				
See tax help								
19 Total adjustments		0.	0.	0.				
20 Adjusted qualified expenses	0.	0.	0.	0.	0.	0.	0.	0.

Part VII — Education Credit or Deduction Election

1	Elect credit or deduction which results in best tax outcome	X
2	Elect the American Opportunity Credit	
3	Elect the Lifetime Learning Credit	
4	Elect the tuition and fees deduction	
5	Not applicable	

Part VIII — Qualified Tuition Program (Section 529 Plan)

		For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Enter the total distributions from this QTP during 2018		
2	Enter the amount of adjusted qualified education expenses attributable to this QTP:		
a	Qualified Elementary and Secondary Education Expenses		
b	Qualified Elementary and Secondary Education Expenses applied		
c	Adjusted Qualified Higher Education Expenses		
d	Adjusted Qualified Higher Education Expenses applied		
3	Total qualified eduction expenses attributable to this QTP		
4	Excess distributions. Subtract line 3 from line 1. If line 4 is greater than zero, complete lines 5 through 8.		
5	Total distributed earnings from Form 1099-Q box 2		
6	Fraction. Divide line 3 by line 1.		
7	Multiply line 5 by line 6.		
8	Earnings taxable to recipient. Subtract line 7 from line 5.		

Part IX — Education Savings Account (ESA)

		For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Total Education Savings Account (ESA) distributions from Form 1099-Q		
2	Qualified Elementary and Secondary Education Expenses		
3	Qualified Elementary and Secondary Education Expenses applied		
4	Subtract line 3 from line 1.		
5	Adjusted Qualified Higher Education Expenses		
6	Qualified Higher Education Expenses applied to ESA distributions		
7	Excess distributions. Subtract line 6 from line 4.		
8	Distributions taxable to recipient		

Part X — Series EE and I U.S. Savings Bonds Issued After 1989

1	Total proceeds from U.S. Savings Bonds cashed during 2018 for this student
2	Adjusted Qualified Higher Education Expenses
3	Qualified Higher Education Expenses applied to exclusion of U.S. bond interest
4	Interest included in line 1

5 Name and address of eligible educational institution(s) attended:

Institution Name	Institution Name
Street address	Street address
City State Zip Code	City State Zip Code

Dependent and Nondependent Information Worksheet 2018

► Keep for your records

QuickZoom to another copy of Dependent and Nondependent Information Worksheet . . . . . ►
QuickZoom to Federal Information Worksheet . . . . . ►

Part I – Personal Information

First name . . . Aidan Middle initial . M Last name . . Mahoney
Suffix . . . . .

Social security no. . . 619-21-2021

Date of birth . . . . . 09/15/2000 (mm/dd/yyyy) age as of 12-31-2018 18
Did this person pass away in 2018 (deceased)? . . ☐ Yes ☐ No Date of death . . . .

Relationship to taxpayer or spouse . . . . . Son
CAUTION: If claiming a child other than your own, see **Relationship** in the Tax Help.

NOTE: The ability to set your answers to being the same as last year for the dependent is only available in Step-by-Step mode and not in Forms mode.
Are the answers to the questions below for this person, to determine whether they are your dependent, the same as they were last year? . . . . . ► ☐ Yes ☐ No

Dependency code *. L – Your dependent child who lived with you

*Dependency code is set based on your selections in the Dependency Exemption/EIC Smart Worksheet

Dependent is disabled . . . . . ☐

Check this box if: ☐
- The taxpayer filing this return is filing as Qualifying Widow(er)
- This dependency code for this dependent is type X
- This dependent would qualify as a qualifying child for the Qualifying Widow(er) filing status, except the dependent's gross income was $4,150 or more, or was filing a married filing joint return, or the taxpayer could be claimed as a dependent

Part II – Earned Income Credit and Child Tax Credit

Is this person a U.S. citizen, U.S. national, or a U.S. resident? . . . . . ☒ Yes ☐ No
Is this person a resident of Canada or Mexico? . . . . . ☐ Yes ☒ No

This person is adopted and you are a U.S. citizen or U.S. national . . . . . ☐
TurboTax Web Only:
Was the adoption final as of December 31, 2018? . . . . . ☐ Yes ☐ No
Was the person placed with you for adoption after 2018, or was the adoption final in 2018 or later? . . . . . ☐ Yes ☐ No
The adopted child lived with you all year . . . . . ☐ Yes ☐ No
*If the child is adopted, you are a U.S. citizen or U.S. national and they lived with you all year, they are considered to meet the citizen test and the U.S. citizen box will automatically be checked yes.

Child is a potentially qualifying child for earned income credit . . . . . ☒ Yes ☐ No
Child is a nondependent, but may qualify for earned income credit . . . . . ☐ Yes ☐ No
You, and no one else, is claiming this nondependent for the earned income credit . . . . . ☐ Yes ☐ No

Months lived with taxpayer in the United States 12

Qualifying for the earned income credit * . E – Qualifying child

*EIC code is set based on your selections in the Dependency Exemption/EIC Smart Worksheet

Check if Social Security number is **not** valid for employment . . . . . ☐

Check if this person is **not** a qualifying child for the child tax credit . . . . . ☒
Check if this person is **not** a qualifying person for the credit for other dependents . . . . . ☐

Dependent has ITIN . . ► ☐

Part III — Dependent Care Expenses

Qualified child or dependent care expenses incurred and paid in 2018 . . . . . _____
Unreimbursed medical expenses paid for qualifying person in 2018 . . . . . _____
Employment taxes paid for dependent care providers in 2018 . . . . . _____
Child or dependent is a qualifying person for the child and dependent care credit . . . . . [ ] Yes [X] No
Child is a nondependent, but may qualify for the child and dependent care credit . . . . . [ ] Yes [ ] No

Part V — Dependent's State Residency Information

Enter this person's state of residence as of December 31, 2018 . . . . . ____
Check the appropriate box:
This person is a resident of the state above for the entire year . . . . . [ ]
This person is a resident of the state above for only part of year . . . . . [ ]
Date this person established residence in state above . . . . . ► _____
In which state (or foreign country) did this person reside before this change? . . . . . ► ____

Part VI — Healthcare Coverage

Does coverage in prior year qualify January and February for eligibility for short gap exemption? See help for additional details. . . . . [X] Yes [ ] No

Prior year covered or exempt other than short gap exemption for November and December, supports answer to January and February eligible for short gap exemption above.
Check if covered or exempt (other than short gap) for prior year November . . . . . [X]
Check if covered or exempt (other than short gap) for prior year December . . . . . [X]

Check the appropriate box below to indicate the healthcare coverage for this person. Select 12 months if they were covered all year, select the individual months if they were not covered all year and leave blank if they did not have minimum essential during any month of the year.

12 months	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
X	X	X	X	X	X	X	X	X	X	X	X	X

Enter any Marketplace-granted coverage exemption for this person below:

Exemption Certificate Number	Exemption Start Month	Exemption End Month

Enter any other insurance coverage exemption requested for this person below:

Exemption Type	Check Full Year or Months Exempt for Each Type											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
									Full Year . . . ►			
									Full Year . . . ►			
									Full Year . . . ►			

Healthcare coverage information has been completed for this person. . . . . [ ]

Part VI — Identity Protection Pin

If the IRS sent an Identity Protection PIN for this dependent, enter it here . . . . . _____

Student Information Worksheet 2018

► Keep for your records

Name of Student	Social Security Number
Aidan M Mahoney	619-21-2021

Part I — Student Status

1 Was this person a student during 2018? . . . . . [X] Yes [ ] No

2 What kind of school did the student attend during 2018? (Check all that apply.)

a [ ] Elementary c [X] College (postsecondary) e [ ] Military academy

b [ ] High school (secondary) d [ ] Vocational school f [ ] Not applicable

3 Did the student receive scholarships or other education assistance? . . . . . [ ] Yes [ ] No

Part II — College Student Information

1 Did the student complete the first 4 years of postsecondary education as of 1/1/2018? . . . . . [ ] Yes [X] No [ ] NA

2 Was this student enrolled at an eligible education institution during 2018? . . . . . [X] Yes [ ] No [ ] NA

3 Was this student enrolled in a program that leads to a degree, certificate, or credential? . . . . . [X] Yes [ ] No [ ] NA

4 Was this student taking courses as part of a postsecondary degree program or to acquire or improve job skills? . . . . . [X] Yes [ ] No [ ] NA

5 Did this student take at least one-half the normal full-time workload for one academic period? . . . . . [X] Yes [ ] No [ ] NA

6 Has this student been convicted of a felony for possessing or distributing a controlled substance? . . . . . [ ] Yes [X] No [ ] NA

7 Is this student an eligible dependent of the taxpayer? . . . . . [X] Yes [ ] No [ ] NA

8 In how many prior years has an American Opportunity Credit been claimed for this student? . . ►

9 In how many prior years has a Hope Credit been claimed for this student . . . . . ►

Part III — Education Credit and Deduction Qualifications (Determined based entries in Part II)

1 Is this student qualified for the American Opportunity Credit? . . . . . [X] Yes [ ] No

2 Is this student qualified for the Lifetime Learning Credit? . . . . . [X] Yes [ ] No

3 Is this student qualified for the Tuition and Fees Deduction? . . . . . [ ] Yes [X] No

Form 8917, Tuition and Fees Deduction Not Available for 2018

Part IV — Educational Institution and Tuition Summary

School Name EIN	Address (number, street, apt no., city, state, and ZIP Code)	Tuition paid	Scholar-ships or grants	Received 2017 1098T with Box 2 filled and box 7 checked? On Form 1098-T	
Ventura County Community College 95-2224338	255 West Stanley Avenue Suite 150 Ventura CA 93001 If a foreign address: foreign province/state: Postal code: Country:	188.	0.	Yes [X] No [ ]	Yes [ ] No [X]
	If a foreign address: foreign province/state: Postal code: Country:			Yes [ ] No [ ]	Yes [ ] No [ ]
Totals		188.	0.		

Are all School Employer Identifiification Numbers (EIN) known? (School EIN's must be entered in the program to claim the American Opportunity Credit) . . . . . [X] Yes [ ] No

Part V — Education Assistance (Scholarships, Fellowships, Grants, etc.)

		Total	Taxable	Tax-free
1	Educational assistance that is always tax-free:			
a	Veteran or employer assistance from Form 1098-T Worksheets			
b	Other veteran assistance or certain Indian tribal payments			
c	Other tax-free employer-provided assistance			
d	Total			
2	Scholarships, fellowships, and grants not reported on Form W-2:			
a	Scholarships and grants from Part IV above			
b	Other scholarships, fellowships and grants			
c	Total			
3	Scholarship reported in 2018 not allocable to 2018 expense			
4	Amount required to be used for other than qualified education expenses			
5	Subtract line 3 and 4 from line 2c			
6	Total qualified education expenses from Part VI below	350.		
7	If student is a candidate for a degree, enter the amount used for qualified education expenses, otherwise, enter -0-			
8	Subtract line 7 from line 5			
9	Taxable part. Add lines 4 and 8			
10	Tax-free educational assistance. Add lines 1d and 7			

Part VI — Education Expenses

Description	Total	Amount eligible for						
		American Opportunity Credit	Lifetime Learning Credit	Tuition and Fees Deduction Not Qualified	Qualified Higher Education Expense for 529 Plan Not Applicable	Qualified Higher Education Expense for ESA Not Applicable	Qualified Higher Education Expense for US Bonds Not Applicable	Qualified Elementary and Secondary Expense for ESA and QTP Not Applicable
Expenses:								
1 Tuition paid from Part IV and qualified elementary and secondary tuition	188.	188.	188.	188.	188.	188.	188.	
Paid to institution as a condition of enrollment:								
2 Fees								
3 Books, supplies, equipment	125.	125	125	125	125	125		
Paid to other than institution or not a condition of enrollment:								
4 Books, supplies, equipment	37.	37			37	37		
5 Other course-related								
6 Room and board								
7 Special needs expenses								
8 Computer expenses								
9 QTP or ESA contribution								
10 Academic tutoring								
11 Uniforms								
12 Transportation								
13 Total qualified expenses	350.	350.	313.	313.	350.	350.	188.	
Adjustments:								
14 Refunds								
15 Tax-free assistance								
16 Deducted on Sched A								
17 Used for credit or deduction								
18 Used for exclusion		0.	0.	0.				
See tax help								
19 Total adjustments		0.	0.	0.				
20 Adjusted qualified expenses	350.	350.	313.	313.	350.	350.	188.	0.

Part VII — Education Credit or Deduction Election

1	Elect credit or deduction which results in best tax outcome	X
2	Elect the American Opportunity Credit	
3	Elect the Lifetime Learning Credit	
4	Elect the tuition and fees deduction	
5	Not applicable	

Part VIII — Qualified Tuition Program (Section 529 Plan)

		For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Enter the total distributions from this QTP during 2018		
2	Enter the amount of adjusted qualified education expenses attributable to this QTP:		
a	Qualified Elementary and Secondary Education Expenses		
b	Qualified Elementary and Secondary Education Expenses applied		
c	Adjusted Qualified Higher Education Expenses		
d	Adjusted Qualified Higher Education Expenses applied		
3	Total qualified eduction expenses attributable to this QTP		
4	Excess distributions. Subtract line 3 from line 1. If line 4 is greater than zero, complete lines 5 through 8.		
5	Total distributed earnings from Form 1099-Q box 2		
6	Fraction. Divide line 3 by line 1.		
7	Multiply line 5 by line 6.		
8	Earnings taxable to recipient. Subtract line 7 from line 5.		

Part IX — Education Savings Account (ESA)

		For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Total Education Savings Account (ESA) distributions from Form 1099-Q		
2	Qualified Elementary and Secondary Education Expenses		
3	Qualified Elementary and Secondary Education Expenses applied		
4	Subtract line 3 from line 1.		
5	Adjusted Qualified Higher Education Expenses		
6	Qualified Higher Education Expenses applied to ESA distributions		
7	Excess distributions. Subtract line 6 from line 4.		
8	Distributions taxable to recipient		

Part X — Series EE and I U.S. Savings Bonds Issued After 1989

1	Total proceeds from U.S. Savings Bonds cashed during 2018 for this student
2	Adjusted Qualified Higher Education Expenses
3	Qualified Higher Education Expenses applied to exclusion of U.S. bond interest
4	Interest included in line 1

5 Name and address of eligible educational institution(s) attended:

Institution Name	Institution Name
Street address	Street address
City / State / Zip Code	City / State / Zip Code

Dependent and Nondependent Information Worksheet 2018

► Keep for your records

QuickZoom to another copy of Dependent and Nondependent Information Worksheet . . . . . ►
QuickZoom to Federal Information Worksheet . . . . . ►

Part I – Personal Information

First name . . . Declan Middle initial . B Last name . . Mahoney
Suffix . . . . .

Social security no. . . 602-39-4848

Date of birth . . . . . 03/26/2003 (mm/dd/yyyy) age as of 12-31-2018 15
Did this person pass away in 2018 (deceased)? . . ☐ Yes ☐ No Date of death . . . .

Relationship to taxpayer or spouse . . . . . Son
CAUTION: If claiming a child other than your own, see **Relationship** in the Tax Help.

NOTE: The ability to set your answers to being the same as last year for the dependent is only available in Step-by-Step mode and not in Forms mode.
Are the answers to the questions below for this person, to determine whether they are your dependent, the same as they were last year? . . . . . ► ☐ Yes ☐ No

Dependency code *. L – Your dependent child who lived with you

*Dependency code is set based on your selections in the Dependency Exemption/EIC Smart Worksheet

Dependent is disabled . . . . . ☐

Check this box if: ☐
- The taxpayer filing this return is filing as Qualifying Widow(er)
- This dependency code for this dependent is type X
- This dependent would qualify as a qualifying child for the Qualifying Widow(er) filing status, except the dependent's gross income was $4,150 or more, or was filing a married filing joint return, or the taxpayer could be claimed as a dependent

Part II – Earned Income Credit and Child Tax Credit

Is this person a U.S. citizen, U.S. national, or a U.S. resident? . . . . . ☒ Yes ☐ No
Is this person a resident of Canada or Mexico? . . . . . ☐ Yes ☒ No

This person is adopted and you are a U.S. citizen or U.S. national . . . . . ☐
TurboTax Web Only:
Was the adoption final as of December 31, 2018? . . . . . ☐ Yes ☐ No
Was the person placed with you for adoption after 2018, or was the adoption final in 2018 or later? . . . . . ☐ Yes ☐ No
The adopted child lived with you all year . . . . . ☐ Yes ☐ No
*If the child is adopted, you are a U.S. citizen or U.S. national and they lived with you all year, they are considered to meet the citizen test and the U.S. citizen box will automatically be checked yes.

Child is a potentially qualifying child for earned income credit . . . . . ☒ Yes ☐ No
Child is a nondependent, but may qualify for earned income credit . . . . . ☐ Yes ☐ No
You, and no one else, is claiming this nondependent for the earned income credit . . . . . ☐ Yes ☐ No

Months lived with taxpayer in the United States 12

Qualifying for the earned income credit * . E – Qualifying child

*EIC code is set based on your selections in the Dependency Exemption/EIC Smart Worksheet

Check if Social Security number is **not** valid for employment . . . . . ☐

Check if this person is **not** a qualifying child for the child tax credit . . . . . ☐
Check if this person is **not** a qualifying person for the credit for other dependents . . . . . ☐

Dependent has ITIN . . ► ☐

Part III — Dependent Care Expenses

Qualified child or dependent care expenses incurred and paid in 2018 . . . . .
Unreimbursed medical expenses paid for qualifying person in 2018 . . . . .
Employment taxes paid for dependent care providers in 2018 . . . . .
Child or dependent is a qualifying person for the child and dependent care credit . . . . . [ ] Yes [X] No
Child is a nondependent, but may qualify for the child and dependent care credit . . . . . [ ] Yes [ ] No

Part V — Dependent's State Residency Information

Enter this person's state of residence as of December 31, 2018 . . . . .
Check the appropriate box:
This person is a resident of the state above for the entire year . . . . . [ ]
This person is a resident of the state above for only part of year . . . . . [ ]
Date this person established residence in state above . . . . . ►
In which state (or foreign country) did this person reside before this change? . . . . . ►

Part VI — Healthcare Coverage

Does coverage in prior year qualify January and February for eligibility for short gap exemption? See help for additional details. . . . . [X] Yes [ ] No

Prior year covered or exempt other than short gap exemption for November and December, supports answer to January and February eligible for short gap exemption above.
Check if covered or exempt (other than short gap) for prior year November . . . . . [X]
Check if covered or exempt (other than short gap) for prior year December . . . . . [X]

Check the appropriate box below to indicate the healthcare coverage for this person. Select 12 months if they were covered all year, select the individual months if they were not covered all year and leave blank if they did not have minimum essential during any month of the year.

12 months	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
X	X	X	X	X	X	X	X	X	X	X	X	X

Enter any Marketplace-granted coverage exemption for this person below:

Exemption Certificate Number	Exemption Start Month	Exemption End Month

Enter any other insurance coverage exemption requested for this person below:

Exemption Type	Check Full Year or Months Exempt for Each Type											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
	Full Year . . . ►											
	Full Year . . . ►											
	Full Year . . . ►											

Healthcare coverage information has been completed for this person. . . . . [ ]

Part VI — Identity Protection Pin

If the IRS sent an Identity Protection PIN for this dependent, enter it here . . . . .

Student Information Worksheet 2018

► Keep for your records

Name of Student	Social Security Number
Declan B Mahoney	602-39-4848

Part I — Student Status

1 Was this person a student during 2018? . . . . . [ ] Yes [X] No

2 What kind of school did the student attend during 2018? (Check all that apply.)

a [ ] Elementary **c** [ ] College (postsecondary) **e** [ ] Military academy

b [ ] High school (secondary) **d** [ ] Vocational school **f** [X] Not applicable

3 Did the student receive scholarships or other education assistance? . . . . . [ ] Yes [ ] No

Part II — College Student Information

1	Did the student complete the first 4 years of postsecondary education as of 1/1/2018?	[ ] Yes	[ ] No	[X] NA
2	Was this student enrolled at an eligible education institution during 2018?	[ ] Yes	[ ] No	[X] NA
3	Was this student enrolled in a program that leads to a degree, certificate, or credential?	[ ] Yes	[ ] No	[X] NA
4	Was this student taking courses as part of a postsecondary degree program or to acquire or improve job skills?	[ ] Yes	[ ] No	[X] NA
5	Did this student take at least one-half the normal full-time workload for one academic period?	[ ] Yes	[ ] No	[X] NA
6	Has this student been convicted of a felony for possessing or distributing a controlled substance?	[ ] Yes	[ ] No	[ ] NA
7	Is this student an eligible dependent of the taxpayer?	[X] Yes	[ ] No	[ ] NA

8 In how many prior years has an American Opportunity Credit been claimed for this student? . . ► _____

9 In how many prior years has a Hope Credit been claimed for this student . . . . . ► _____

Part III — Education Credit and Deduction Qualifications (Determined based entries in Part II)

1 Is this student qualified for the American Opportunity Credit? . . . . . [ ] Yes [X] No

2 Is this student qualified for the Lifetime Learning Credit? . . . . . [ ] Yes [X] No

3 Is this student qualified for the Tuition and Fees Deduction? . . . . . [ ] Yes [X] No

Part IV — Educational Institution and Tuition Summary

School Name EIN	Address (number, street, apt no., city, state, and ZIP Code)	Tuition paid	Scholar-ships or grants	Received 2017 1098T with Box 2 filled and box 7 checked? On Form 1098-T	
				Yes [ ] No [ ]	Yes [ ] No [ ]
If a foreign address: Postal code:	foreign province/state: Country:				
				Yes [ ] No [ ]	Yes [ ] No [ ]
If a foreign address: Postal code:	foreign province/state: Country:				
Totals					

Are all School Employer Identifiification Numbers (EIN) known? (School EIN's must be entered in the program to claim the American Opportunity Credit) . . . . . [X] Yes [ ] No

Part V — Education Assistance (Scholarships, Fellowships, Grants, etc.)

		Total	Taxable	Tax-free
1	Educational assistance that is always tax-free:			
a	Veteran or employer assistance from Form 1098-T Worksheets			
b	Other veteran assistance or certain Indian tribal payments			
c	Other tax-free employer-provided assistance			
d	Total			
2	Scholarships, fellowships, and grants not reported on Form W-2:			
a	Scholarships and grants from Part IV above			
b	Other scholarships, fellowships and grants			
c	Total			
3	Scholarship reported in 2018 not allocable to 2018 expense			
4	Amount required to be used for other than qualified education expenses			
5	Subtract line 3 and 4 from line 2c			
6	Total qualified education expenses from Part VI below	0.		
7	If student is a candidate for a degree, enter the amount used for qualified education expenses, otherwise, enter -0-			
8	Subtract line 7 from line 5			
9	Taxable part. Add lines 4 and 8			
10	Tax-free educational assistance. Add lines 1d and 7			

Part VI — Education Expenses

Description	Total	Amount eligible for						
		American Opportunity Credit Not Qualified	Lifetime Learning Credit Not Qualified	Tuition and Fees Deduction Not Qualified	Qualified Higher Education Expense for 529 Plan Not Applicable	Qualified Higher Education Expense for ESA Not Applicable	Qualified Higher Education Expense for US Bonds Not Applicable	Qualified Elementary and Secondary Expense for ESA and QTP Not Applicable
	Expenses:							
1	Tuition paid from Part IV and qualified elementary and secondary tuition							
	Paid to institution as a condition of enrollment:							
2	Fees							
3	Books, supplies, equipment							
	Paid to other than institution or not a condition of enrollment:							
4	Books, supplies, equipment							
5	Other course-related							
6	Room and board							
7	Special needs expenses							
8	Computer expenses							
9	QTP or ESA contribution							
10	Academic tutoring							
11	Uniforms							
12	Transportation							
13	Total qualified expenses							
	Adjustments:							
14	Refunds							
15	Tax-free assistance							
16	Deducted on Sched A							
17	Used for credit or deduction							
18	Used for exclusion		0.	0.	0.			
	See tax help							
19	Total adjustments		0.	0.	0.			
20	Adjusted qualified expenses	0.	0.	0.	0.	0.	0.	0.

Part VII — Education Credit or Deduction Election

1	Elect credit or deduction which results in best tax outcome	X
2	Elect the American Opportunity Credit	
3	Elect the Lifetime Learning Credit	
4	Elect the tuition and fees deduction	
5	Not applicable	

Part VIII — Qualified Tuition Program (Section 529 Plan)

		For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Enter the total distributions from this QTP during 2018		
2	Enter the amount of adjusted qualified education expenses attributable to this QTP:		
a	Qualified Elementary and Secondary Education Expenses		
b	Qualified Elementary and Secondary Education Expenses applied		
c	Adjusted Qualified Higher Education Expenses		
d	Adjusted Qualified Higher Education Expenses applied		
3	Total qualified eduction expenses attributable to this QTP		
4	Excess distributions. Subtract line 3 from line 1.		
	If line 4 is greater than zero, complete lines 5 through 8.		
5	Total distributed earnings from Form 1099-Q box 2		
6	Fraction. Divide line 3 by line 1.		
7	Multiply line 5 by line 6.		
8	Earnings taxable to recipient. Subtract line 7 from line 5.		

Part IX — Education Savings Account (ESA)

		For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Total Education Savings Account (ESA) distributions from Form 1099-Q		
2	Qualified Elementary and Secondary Education Expenses		
3	Qualified Elementary and Secondary Education Expenses applied		
4	Subtract line 3 from line 1.		
5	Adjusted Qualified Higher Education Expenses		
6	Qualified Higher Education Expenses applied to ESA distributions		
7	Excess distributions. Subtract line 6 from line 4.		
8	Distributions taxable to recipient		

Part X — Series EE and I U.S. Savings Bonds Issued After 1989

1	Total proceeds from U.S. Savings Bonds cashed during 2018 for this student
2	Adjusted Qualified Higher Education Expenses
3	Qualified Higher Education Expenses applied to exclusion of U.S. bond interest
4	Interest included in line 1

5 Name and address of eligible educational institution(s) attended:

Institution Name	Institution Name
Street address	Street address
City State Zip Code	City State Zip Code

Dependent and Nondependent Information Worksheet 2018

► Keep for your records

QuickZoom to another copy of Dependent and Nondependent Information Worksheet . . . . . ►
QuickZoom to Federal Information Worksheet . . . . . ►

Part I – Personal Information

First name . . . Darragh Middle initial . H Last name . . Mahoney
Suffix . . . . .

Social security no. . . 621-57-6946

Date of birth . . . . . 06/23/2006 (mm/dd/yyyy) age as of 12-31-2018 12
Did this person pass away in 2018 (deceased)? . . ☐ Yes ☐ No Date of death . . . .

Relationship to taxpayer or spouse . . . . . Son
CAUTION: If claiming a child other than your own, see **Relationship** in the Tax Help.

NOTE: The ability to set your answers to being the same as last year for the dependent is only available in Step-by-Step mode and not in Forms mode.
Are the answers to the questions below for this person, to determine whether they are your dependent, the same as they were last year? . . . . . ► ☐ Yes ☐ No

Dependency code *. L – Your dependent child who lived with you

*Dependency code is set based on your selections in the Dependency Exemption/EIC Smart Worksheet

Dependent is disabled . . . . . ☐

Check this box if: ☐
- The taxpayer filing this return is filing as Qualifying Widow(er)
- This dependency code for this dependent is type X
- This dependent would qualify as a qualifying child for the Qualifying Widow(er) filing status, except the dependent's gross income was $4,150 or more, or was filing a married filing joint return, or the taxpayer could be claimed as a dependent

Part II – Earned Income Credit and Child Tax Credit

Is this person a U.S. citizen, U.S. national, or a U.S. resident? . . . . . ☒ Yes ☐ No
Is this person a resident of Canada or Mexico? . . . . . ☐ Yes ☒ No

This person is adopted and you are a U.S. citizen or U.S. national . . . . . ☐
TurboTax Web Only:
Was the adoption final as of December 31, 2018? . . . . . ☐ Yes ☐ No
Was the person placed with you for adoption after 2018, or was the adoption final in 2018 or later? . . . . . ☐ Yes ☐ No
The adopted child lived with you all year . . . . . ☐ Yes ☐ No
*If the child is adopted, you are a U.S. citizen or U.S. national and they lived with you all year, they are considered to meet the citizen test and the U.S. citizen box will automatically be checked yes.

Child is a potentially qualifying child for earned income credit . . . . . ☒ Yes ☐ No
Child is a nondependent, but may qualify for earned income credit . . . . . ☐ Yes ☐ No
You, and no one else, is claiming this nondependent for the earned income credit . . . . . ☐ Yes ☐ No

Months lived with taxpayer in the United States 12

Qualifying for the earned income credit * . E – Qualifying child

*EIC code is set based on your selections in the Dependency Exemption/EIC Smart Worksheet

Check if Social Security number is **not** valid for employment . . . . . ☐

Check if this person is **not** a qualifying child for the child tax credit . . . . . ☐
Check if this person is **not** a qualifying person for the credit for other dependents . . . . . ☐

Dependent has ITIN . . ► ☐

Part III — Dependent Care Expenses

Qualified child or dependent care expenses incurred and paid in 2018 . . . . .
Unreimbursed medical expenses paid for qualifying person in 2018 . . . . .
Employment taxes paid for dependent care providers in 2018 . . . . .
Child or dependent is a qualifying person for the child and dependent care credit . . . . . [X] Yes [ ] No
Child is a nondependent, but may qualify for the child and dependent care credit . . . . . [ ] Yes [ ] No

Part V — Dependent's State Residency Information

Enter this person's state of residence as of December 31, 2018 . . . . .
Check the appropriate box:
This person is a resident of the state above for the entire year . . . . . [ ]
This person is a resident of the state above for only part of year . . . . . [ ]
Date this person established residence in state above . . . . . ►
In which state (or foreign country) did this person reside before this change? . . . . . ►

Part VI — Healthcare Coverage

Does coverage in prior year qualify January and February for eligibility for short gap exemption? See help for additional details. . . . . [X] Yes [ ] No

Prior year covered or exempt other than short gap exemption for November and December, supports answer to January and February eligible for short gap exemption above.
Check if covered or exempt (other than short gap) for prior year November . . . . . [X]
Check if covered or exempt (other than short gap) for prior year December . . . . . [X]

Check the appropriate box below to indicate the healthcare coverage for this person. Select 12 months if they were covered all year, select the individual months if they were not covered all year and leave blank if they did not have minimum essential during any month of the year.

12 months	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
X	X	X	X	X	X	X	X	X	X	X	X	X

Enter any Marketplace-granted coverage exemption for this person below:

Exemption Certificate Number	Exemption Start Month	Exemption End Month

Enter any other insurance coverage exemption requested for this person below:

Exemption Type	Check Full Year or Months Exempt for Each Type											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
	Full Year . . . ►											
	Full Year . . . ►											
	Full Year . . . ►											

Healthcare coverage information has been completed for this person. . . . . [ ]

Part VI — Identity Protection Pin

If the IRS sent an Identity Protection PIN for this dependent, enter it here . . . . .

Student Information Worksheet 2018

► Keep for your records

Name of Student	Social Security Number
Darragh H Mahoney	621-57-6946

Part I — Student Status

1 Was this person a student during 2018? . . . . . [ ] Yes [X] No

2 What kind of school did the student attend during 2018? (Check all that apply.)

a [ ] Elementary **c** [ ] College (postsecondary) **e** [ ] Military academy

b [ ] High school (secondary) **d** [ ] Vocational school **f** [X] Not applicable

3 Did the student receive scholarships or other education assistance? . . . . . [ ] Yes [ ] No

Part II — College Student Information

1	Did the student complete the first 4 years of postsecondary education as of 1/1/2018?	[ ] Yes	[ ] No	[X] NA
2	Was this student enrolled at an eligible education institution during 2018?	[ ] Yes	[ ] No	[X] NA
3	Was this student enrolled in a program that leads to a degree, certificate, or credential?	[ ] Yes	[ ] No	[X] NA
4	Was this student taking courses as part of a postsecondary degree program or to acquire or improve job skills?	[ ] Yes	[ ] No	[X] NA
5	Did this student take at least one-half the normal full-time workload for one academic period?	[ ] Yes	[ ] No	[X] NA
6	Has this student been convicted of a felony for possessing or distributing a controlled substance?	[ ] Yes	[ ] No	[ ] NA
7	Is this student an eligible dependent of the taxpayer?	[X] Yes	[ ] No	[ ] NA

8 In how many prior years has an American Opportunity Credit been claimed for this student? . . ► _____

9 In how many prior years has a Hope Credit been claimed for this student . . . . . ► _____

Part III — Education Credit and Deduction Qualifications (Determined based entries in Part II)

1 Is this student qualified for the American Opportunity Credit? . . . . . [ ] Yes [X] No

2 Is this student qualified for the Lifetime Learning Credit? . . . . . [ ] Yes [X] No

3 Is this student qualified for the Tuition and Fees Deduction? . . . . . [ ] Yes [X] No

Part IV — Educational Institution and Tuition Summary

School Name EIN	Address (number, street, apt no., city, state, and ZIP Code)	Tuition paid	Scholar-ships or grants	Received 2017 1098T with Box 2 filled and box 7 checked? On Form 1098-T	
				Yes [ ] No [ ]	Yes [ ] No [ ]
If a foreign address: foreign province/state: _____ Postal code: Country:					
				Yes [ ] No [ ]	Yes [ ] No [ ]
If a foreign address: foreign province/state: _____ Postal code: Country:					
Totals					

Are all School Employer Identifiification Numbers (EIN) known? (School EIN's must be entered in the program to claim the American Opportunity Credit) . . . . . [X] Yes [ ] No

Part V — Education Assistance (Scholarships, Fellowships, Grants, etc.)

		Total	Taxable	Tax-free
1	Educational assistance that is always tax-free:			
a	Veteran or employer assistance from Form 1098-T Worksheets			
b	Other veteran assistance or certain Indian tribal payments			
c	Other tax-free employer-provided assistance			
d	Total			
2	Scholarships, fellowships, and grants not reported on Form W-2:			
a	Scholarships and grants from Part IV above			
b	Other scholarships, fellowships and grants			
c	Total			
3	Scholarship reported in 2018 not allocable to 2018 expense			
4	Amount required to be used for other than qualified education expenses			
5	Subtract line 3 and 4 from line 2c			
6	Total qualified education expenses from Part VI below	0.		
7	If student is a candidate for a degree, enter the amount used for qualified education expenses, otherwise, enter -0-			
8	Subtract line 7 from line 5			
9	Taxable part. Add lines 4 and 8			
10	Tax-free educational assistance. Add lines 1d and 7			

Part VI — Education Expenses

Description	Total	Amount eligible for						
		American Opportunity Credit Not Qualified	Lifetime Learning Credit Not Qualified	Tuition and Fees Deduction Not Qualified	Qualified Higher Education Expense for 529 Plan Not Applicable	Qualified Higher Education Expense for ESA Not Applicable	Qualified Higher Education Expense for US Bonds Not Applicable	Qualified Elementary and Secondary Expense for ESA and QTP Not Applicable
Expenses:								
1 Tuition paid from Part IV and qualified elementary and secondary tuition								
Paid to institution as a condition of enrollment:								
2 Fees								
3 Books, supplies, equipment								
Paid to other than institution or not a condition of enrollment:								
4 Books, supplies, equipment								
5 Other course-related								
6 Room and board								
7 Special needs expenses								
8 Computer expenses								
9 QTP or ESA contribution								
10 Academic tutoring								
11 Uniforms								
12 Transportation								
13 Total qualified expenses								
Adjustments:								
14 Refunds								
15 Tax-free assistance								
16 Deducted on Sched A								
17 Used for credit or deduction								
18 Used for exclusion		0.	0.	0.				
See tax help								
19 Total adjustments		0.	0.	0.				
20 Adjusted qualified expenses	0.	0.	0.	0.	0.	0.	0.	0.

Part VII — Education Credit or Deduction Election

1	Elect credit or deduction which results in best tax outcome	X
2	Elect the American Opportunity Credit	
3	Elect the Lifetime Learning Credit	
4	Elect the tuition and fees deduction	
5	Not applicable	

Part VIII — Qualified Tuition Program (Section 529 Plan)

		For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Enter the total distributions from this QTP during 2018		
2	Enter the amount of adjusted qualified education expenses attributable to this QTP:		
a	Qualified Elementary and Secondary Education Expenses		
b	Qualified Elementary and Secondary Education Expenses applied		
c	Adjusted Qualified Higher Education Expenses		
d	Adjusted Qualified Higher Education Expenses applied		
3	Total qualified eduction expenses attributable to this QTP		
4	Excess distributions. Subtract line 3 from line 1. If line 4 is greater than zero, complete lines 5 through 8.		
5	Total distributed earnings from Form 1099-Q box 2		
6	Fraction. Divide line 3 by line 1.		
7	Multiply line 5 by line 6.		
8	Earnings taxable to recipient. Subtract line 7 from line 5.		

Part IX — Education Savings Account (ESA)

		For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Total Education Savings Account (ESA) distributions from Form 1099-Q		
2	Qualified Elementary and Secondary Education Expenses		
3	Qualified Elementary and Secondary Education Expenses applied		
4	Subtract line 3 from line 1.		
5	Adjusted Qualified Higher Education Expenses		
6	Qualified Higher Education Expenses applied to ESA distributions		
7	Excess distributions. Subtract line 6 from line 4.		
8	Distributions taxable to recipient		

Part X — Series EE and I U.S. Savings Bonds Issued After 1989

1	Total proceeds from U.S. Savings Bonds cashed during 2018 for this student
2	Adjusted Qualified Higher Education Expenses
3	Qualified Higher Education Expenses applied to exclusion of U.S. bond interest
4	Interest included in line 1
5	Name and address of eligible educational institution(s) attended:

Institution Name	Institution Name
Street address	Street address
City State Zip Code	City State Zip Code

Form 1040 **Forms W-2 & W-2G Summary** **2018**

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Form W-2 Summary

Box No.	Description	Taxpayer	Spouse	Total
1	Total wages, tips and compensation:			
	Non-statutory & statutory wages not on Sch C		57,013.	57,013.
	Statutory wages reported on Schedule C			
	Foreign wages included in total wages			
	Unreported tips		0.	0.
2	Total federal tax withheld		6,886.	6,886.
3 & 7	Total social security wages/tips		64,200.	64,200.
4	Total social security tax withheld		3,980.	3,980.
5	Total Medicare wages and tips		64,200.	64,200.
6	Total Medicare tax withheld		931.	931.
8	Total allocated tips			
9	Not used			
10 a	Total dependent care benefits			
b	Offsite dependent care benefits			
c	Onsite dependent care benefits			
11	Total distributions from nonqualified plans			
12 a	Total from Box 12		7,186.	7,186.
b	Elective deferrals to qualified plans		7,186.	7,186.
c	Roth contrib. to 401(k), 403(b), 457(b) plans			
d	Deferrals to government 457 plans			
e	Deferrals to non-government 457 plans			
f	Deferrals 409A nonqual deferred comp plan			
g	Income 409A nonqual deferred comp plan			
h	Uncollected Medicare tax			
i	Uncollected social security and RRTA tier 1			
j	Uncollected RRTA tier 2			
k	Income from nonstatutory stock options			
l	Non-taxable combat pay			
m	QSEHRA benefits			
n	Total other items from box 12			
14 a	Total deductible mandatory state tax		642.	642.
b	Total deductible charitable contributions			
c	This line does not apply to TurboTax			
d	Total RR Compensation			
e	Total RR Tier 1 tax			
f	Total RR Tier 2 tax			
g	Total RR Medicare tax			
h	Total RR Additional Medicare tax			
i	Total RRTA tips			
j	Total other items from box 14			
16	Total state wages and tips		57,013.	57,013.
17	Total state tax withheld		2,395.	2,395.
19	Total local tax withheld			

Form **W-2** | **Wage and Tax Statement** ► Keep for your records | **2018**

Name: Elizabeth R Mahoney

Social Security Number: 563-95-6431

[X] **Spouse's W-2**
[ ] **Do not transfer this W-2 to next year**

Military: Complete **Part VI** on Page 2 below

a Employee's social security No . 563-95-6431
b Employer's ID number 95-1642398
c Employer's name, address, and ZIP code
THACHER SCHOOL INC

Street 5025 THACHER RD
City OJAI
State CA ZIP Code 93023-9001

Foreign Province
Foreign Postal Code
Foreign Country

d Control number 002890LOSA/7JM

[ ] **Transfer employee information from the Federal Information Worksheet**

e Employee's name
First ELIZABETH M.I. H
Last MAHONEY Suff.

f Employee's address and ZIP code
Street 5025 THACHER ROAD
City OJAI
State CA ZIP Code 93023
Foreign Province
Foreign Postal Code
Foreign Country

1 Wages, tips, other compensation	57,013.32	**2** Federal income tax withheld	6,885.99
3 Social security wages	64,199.76	**4** Social security tax withheld	3,980.39
5 Medicare wages and tips	64,199.76	**6** Medicare tax withheld	930.90
7 Social security tips		**8** Allocated tips	

► *Enter unreported tips in Part VII on Page 2 below.*

9 Verification Code A329-08F3-6069-4445
10 Dependent care benefits
11 Nonqualified plans
Distributions from sect. 457 and nonqualified plans *(Important, see Help)*
12 Enter box 12 below

13
[ ] Statutory employee
[X] Retirement plan
[ ] Third-party sick pay

14 Enter box 14 below **after** entering boxes 18, 19, and 20.
NOTE: Enter box 15 **before** entering box 14.

Box 12 Code	**Box 12** Amount
E	7,186.44

If Box 12 code is:
A: Enter amount attributable to RRTA Tier 2 tax
M: Enter amount attributable to RRTA Tier 2 tax
P: Double click to link to Form 3903, line 4. . .
R: Enter MSA contribution for Taxpayer . . .
Spouse . . . .
W: Enter HSA contribution for Taxpayer . . .
Spouse . . . .
G: [ ] Employer is **not** a state or local government

Box 15 State	Employer's state I.D. no.	**Box 16** State wages, tips, etc.	**Box 17** State income tax
CA	92000256	57,013.32	2,394.58

I confirm that the state withholding identification number(s) are accurate . . . . . [ ]

Box 20 Locality name	**Box 18** Local wages, tips, etc.	**Box 19** Local income tax	Associated State

Box 14 Description or Code on Actual Form W-2	Amount	TurboTax Identification of Description or Code (Identify this item by selecting the identification from the drop down list. If not on the list, select Other).
SDI	642.00	California SDI tax

Healthcare Entry Sheet 2018

► Keep for your records

The forms associated with healthcare (8965, 8962, 1095-A, and this Healthcare Entry Sheet) all interact with information from the information worksheet. Be sure to enter all personal information including dependents listed on the return **before** using this sheet to track health insurance coverage.

Yes **No/Partial**

[X] [ ] Everyone on the tax return was covered by health insurance all year.

If everyone on the return was covered and there was no Market Place coverage (Form 1095-A) then check the YES box above - no other action is required.

Health Insurance Coverage for Individuals: Use this form to report healthcare coverage for individuals for months:

- not reported on 1095-A, 1095-B or 1095-C
- not covered by employer
- months not covered by an exemption

Note: The 1095-A information **must** be entered on Form 1095-A in order to correctly calculate any Premium Tax Credit**.** The 1095-B or the 1095-C can be entered directly in the table below.

If applicable enter information on form 1095-A, Health Insurance Marketplace Statement

Note: The IRS is not requiring the 1095-B or 1095-C be filed with the returns. Keep these forms for your records and track the the months using the checkboxes below.

If applicable enter Market Place exemptions (ECNs) or Request exemptions on form 8965

Note: Do not enter the name, SSN, or date of birth directly on the table below. Instead, enter the information at the bottom of the Personal Information Worksheet or Dependent and Nondependent Information Worksheet.
Or if you check the box at the top "Yes" that "Everyone on the tax return was covered by health insurance all year." the covered all 12 months box will be marked for all the individuals below regardless of what is entered on the Personal Information or Dependent and Nondependent Information Worksheet.

The box at the top, "Everyone on the tax return was covered by health insurance all year" was checked. The covered all 12 months for each individual below will be checked regardless of the information entered on the Personal Information and Dependent Nondependent Information worksheets.

	a. Name of covered individual(s) **b.** SSN **c.** DOB	Covered all 12 months	*Short Gap Eligible** Yes No	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1	Joseph Mahoney 059-70-4091 05/01/69	X	*Short gap:*				*Yes*		*No*							T
2	Elizabeth Mahoney 563-95-6431 12/04/70	X	*Short gap:*				*Yes*		*No*							S
3	Aidan Mahoney 619-21-2021 09/15/00	X	*Short gap:*				*Yes*		*No*							1
4	Declan Mahoney 602-39-4848 03/26/03	X	*Short gap:*				*Yes*		*No*							2
5	Darragh Mahoney 621-57-6946 06/23/06	X	*Short gap:*				*Yes*		*No*							3
6			*Short gap:*				*Yes*		*No*							

* See help for explanation of short gap Yes/No box function. It affects the calculation of short gap coverage for January and February based on answer, which indicates whether coverage at end of prior year qualify months for short gap eligibility.

To review the detail of each person listed on the return (covered, not covered, exempt) and to see any penalty calculation go to the **Health Care Individual Responsibility Smart Worksheet** on Form 8965 . . . . . ► _____

Completion checkbox:

[X] Check this box once you are finished with all the healthcare related entries.

1098-T Worksheet — Tuition Statement — 2018

► Keep for your records

Taxpayer's name	Social Security No.
Joseph B & Elizabeth R Mahoney	059-70-4091

1098-T Information (Required):

A A Form 1098-T was received from this institution for 2018 . . . . . Yes [X] No [ ]

B A Form 1098-T was received from this institution for **2017** with Box 2 filled in and Box 7 checked . . . . . Yes [ ] No [X]

Identify Student (Required):

A If student is Joseph or Elizabeth

Double-click** to link this 1098-T to the applicable **Taxpayer or Spouse Student Information Worksheet . . . . . ►

B If student is Aidan, Declan or Darragh

Double-click** to link this 1098-T to the applicable **Dependent Student Information Worksheet . . . . . ► Aidan

Filer's name: Ventura County Community College

Street address: 255 West Stanley Avenue Suite 150

City: Ventura State: CA Zip Code: 93001

Foreign province/county:

Foreign postal code: Foreign country:

1 Payments received for qualified tuition and related expenses . . . . $ 188.

2

3 If this box is checked, your educational institution has changed its reporting method for 2018 . . . . . [X]

Filer's Employer Identification Number	Student's Taxpayer Identification Number	**4** Adjustments made for a prior year	**5** Scholarships or grants
95-2224338	619-21-2021	$	$

Student's name: Aidan

Street address: 5025 Thacher Road Apt. No.:

City: Ojai State: CA Zip Code: 93023

6 Adjustments to scholarships or grants for a prior year: $

7 Checked if the amount in box 1 includes amounts for an academic period beginning January - March 2019 . . . . ► [ ]

Service Provider/ Acct No	**8** Check if at least half-time student ►	**9** Check if a graduate student . . ►	**10** Ins. contract reimb./refund
	[X]	[ ]	$

Reconciliation of Box 1, Payments Received for Qualified Tuition and Related Expenses

A	Enter box 1 amount **not** paid during 2018	0.
B	Enter box 1 amount actually paid during 2018	188.

Reconciliation of Box 5, Scholarships or Grants

A	Enter portion of box 5 amount from veteran- or tax free employer-provided assistance . . .	
B	Enter portion of box 5 amount already included in income (on Forms W-2, 1099-MISC) . . .	
C	Portion of box 5 amount from scholarships or grants	
D	Box 5 amount includes veteran- or employer-provided educational assistance	[ ]

Form 1099-Q Summary 2018

► Keep for your records

Name(s) Shown on Return	Social Security No.
Joseph B & Elizabeth R Mahoney	059-70-4091

	Coverdell Educational Savings Account (ESA) Distributions	Recipient Taxpayer	Recipient Spouse
1	Total gross distributions from box 1 of Form 1099-Q		
a	Less: Rollover to another ESA of beneficiary		
b	Less: Transfer to another family member		
c	Less: Transfer to a non-family member		
d	Less: Return of 2018 contributions		
e	Less: Return of pre 2018 contributions. These are reported on the tax return in the year the contribution was made, not on the 2018 tax return		
2	Balance of gross Coverdell ESA distributions		
3	Education expenses not used as basis for credits		
4	Amount of ESA distributions after return of basis		
5	Earnings on return of 2018 contributions		
6	Earnings on non-family member transfer		
7	Taxable amount of ESA distributions on line 2		
8	Taxable amount included on Schedule 1 (Form 1040), line 21		
9	Non-taxable ESA distributions		
	Gross State Qualified Tuition Plan (QTP) Distributions		
10	Total gross distributions from box 1 of Form 1099-Q		
a	Less: Rollover to another QTP of beneficiary		
b	Less: Transfer to another family member		
c	Less: Transfer to a non-family member		
d	Less: Expenses refunded and recontributed		
11	Balance of gross state QTP distributions		
12	Earnings on state QTP distributions on line 11		
	Gross Private Qualified Tuition Plan (QTP) Distributions		
13	Total gross distributions from box 1 of Form 1099-Q		
a	Less: Rollover to another QTP of beneficiary		
b	Less: Transfer to another family member		
c	Less: Transfer to a non-family member		
d	Less: Expenses refunded and recontributed		
14	Balance of gross private QTP distributions		
15	Earnings on private QTP distributions on line 14		
	Taxable Qualified Tuition Plan (QTP) Distributions		
16	Balance of gross QTP distributions		
17	Earnings on QTP distributions on line 16		
18	Education expenses not used as basis for credits		
19	Non-taxable QTP distributions		
20	Taxable amount of earnings on line 17		
21	Earnings on non-family member transfer (state)		
22	Earnings on non-family member transfer (private)		
23	Taxable amount included on Schedule 1 (Form 1040), line 21		

Qualified Tuition Plan (QTP) Distributions for Other Beneficiaries (included in page 1)

T S	Beneficiary	Distribution	Earnings	Expenses	Taxable amount	Recipient Taxpayer	Recipient Spouse
0	Total						

Educational Savings Account (ESA) Distributions for Other Beneficiaries (included in page 1)

T S	Beneficiary	Distribution	Taxable amount	Recipient Taxpayer	Recipient Spouse
0	Total				

Form 1099-MISC Summary 2018

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Form 1099-MISC Summary

Box	Description	Taxpayer	Spouse	Total
1	Total Rents			
	▶ Schedule C			
	▶ Schedule E			
	▶ Form 4835			
	▶ Other Income			
2	Total Royalties			
	▶ Schedule C			
	▶ Schedule E			
3	Total Other income			
	▶ Schedule C			
	▶ Schedule F			
	▶ Form 4835			
	For Form 1040:			
	▶ Winnings (Prizes, etc.)			
	▶ Tribal Gaming			
	▶ Alaska Permanent Fund			
	▶ Other Income			
4	Federal tax withheld			
5	Fishing boat proceeds			
6	Medical and health care payments			
7	Total Nonemployee compensation	61,286.		61,286.
	▶ Schedule C	61,286.		61,286.
	▶ Schedule F			
	▶ Wages			
	▶ Other Income			
8	Substitute payments			
10	Total Crop insurance proceeds			
	▶ Schedule F			
	▶ Form 4835			
13	Excess golden parachute payments			
14	Gross proceeds paid to an attorney			
	▶ Taxable amount			
15a	Section 409A deferrals			
15b	Section 409A income			
16	State tax withheld - total			
Total	Boxes 1-3, 5-8, 10, 13-15b	61,286.		61,286.

Form **1099-MISC** **Miscellaneous Income** **2018**

► Keep for your records

Name: Joseph B Mahoney | Social Security Number: 059-70-4091

Payer's Name . . . . . Christopher Paul Korody
Payer's TIN . . . . . **EIN** . 81-1065020 **or** **SSN** .
Account number *(for your records only)* . . . . . .

☐ **Spouse's 1099-MISC** ☐ **Do not transfer this 1099-MISC to next year**

For each type of 1099-MISC income, select the appropriate form or schedule in your return on which to report this income. Double-click in the field next to the form's name and when the window appears, either "select or create" the copy on which you want to report the 1099-MISC income. See Help.

Box 1 Rents . . . . .
Required: *double-click to select the form on which to report this income:*
Schedule C | Form 4835
Schedule E | ☐ Other Income

Box 2 Royalties . . . . .
Required: *double-click to select the form on which to report this income:*
Schedule C
Schedule E

Box 3 Other income . . . . .
Required: *double-click to select the form on which to report this income:*
Schedule C | Form 4835
Schedule F
☐ Winnings (Prizes, etc.)
☐ Tribal Member Gaming Payments
☐ From Alaska Permanent Fund
☐ Other Income
☐ Back Wages from Lawsuit. Amount:
☐ Olympic or Paralympic Prize Money

Box 4 Federal income tax withheld . . . . .

Box 5 Fishing boat proceeds . . . . .
Required: *double-click to select the Schedule C on which to report this income:*
Schedule C

Box 6 Medical and health care payments . . . . .
Required: *double-click to select the Schedule C on which to report this income:*
Schedule C

Box 7 Nonemployee compensation 4,000.00
Required: *double-click to select the form on which to report this income:*
Web consulting services Schedule C
Schedule F
☐ Wages subject to Social Security & Medicare tax
If checked, enter Reason Code for Form 8919 (see Help) . . .
If Reason Code A or C, enter determination date . . . . . .
☐ Other Income
☐ Back Wages from Lawsuit. Amount:

Box 8 Substitute payments in lieu of dividends or interest . . . . .

Box 10 Crop insurance proceeds . . . . .
Required: *double-click to select the form on which to report this income:*
Schedule F
Form 4835

Box 13 Excess golden parachute payments . . . . .
Report 20% excise tax on Form 1040

Box 14 Gross proceeds paid to an attorney . . . . .
Taxable amount from box 14 to Schedule C . . . . .
Required: *double-click to select the Schedule C on which to report this income:*
Schedule C

Boxes 15a & b Section 409A deferrals . . . . .
Section 409A income . . . . .

Boxes 16-18 State tax withheld - 1st state . . . . .
State name (two letters) - 1st state . . State ID number - 1st state . . . . .
State income - 1st state . . . . .

State tax withheld - 2nd state . . . . .
State name (two letters) - 2nd state . . State ID number - 2nd state . . . . .
State income - 2nd state . . . . .

I confirm that the state withholding identification number(s) are accurate . . . . . ☐

FATCA filing requirement . . . . . ☐

Additional Payer and Recipient Information

Payer's address and ZIP code
Street
City
State ZIP Code
Foreign Country

Recipient's address and ZIP code
Transfer address from Federal Information Wks . ☐
Street
City
State ZIP Code
Foreign Country

Form **1099-MISC** **Miscellaneous Income** **2018**

► Keep for your records

Name: Joseph B Mahoney | Social Security Number: 059-70-4091

Payer's Name . . . . . Art & Logic, Inc
Payer's TIN . . . . . **EIN** . 95-4618025 **or** **SSN** .
Account number *(for your records only)* . . . . . .

☐ **Spouse's 1099-MISC** ☐ **Do not transfer this 1099-MISC to next year**

For each type of 1099-MISC income, select the appropriate form or schedule in your return on which to report this income. Double-click in the field next to the form's name and when the window appears, either "select or create" the copy on which you want to report the 1099-MISC income. See Help.

Box 1 Rents . . . . .
Required: *double-click to select the form on which to report this income:*
Schedule C Form 4835
Schedule E ☐ Other Income

Box 2 Royalties . . . . .
Required: *double-click to select the form on which to report this income:*
Schedule C
Schedule E

Box 3 Other income . . . . .
Required: *double-click to select the form on which to report this income:*
Schedule C Form 4835
Schedule F
☐ Winnings (Prizes, etc.)
☐ Tribal Member Gaming Payments
☐ From Alaska Permanent Fund
☐ Other Income
☐ Back Wages from Lawsuit. Amount:
☐ Olympic or Paralympic Prize Money

Box 4 Federal income tax withheld . . . . .

Box 5 Fishing boat proceeds . . . . .
Required: *double-click to select the Schedule C on which to report this income:*
Schedule C

Box 6 Medical and health care payments . . . . .
Required: *double-click to select the Schedule C on which to report this income:*
Schedule C

Box 7 Nonemployee compensation 57,285.75
Required: *double-click to select the form on which to report this income:*
Web consulting services Schedule C
Schedule F
☐ Wages subject to Social Security & Medicare tax
If checked, enter Reason Code for Form 8919 (see Help) . . .
If Reason Code A or C, enter determination date . . . . . .
☐ Other Income
☐ Back Wages from Lawsuit. Amount:

Box 8 Substitute payments in lieu of dividends or interest . . . . .

Box 10 Crop insurance proceeds . . . . .
Required: *double-click to select the form on which to report this income:*
Schedule F
Form 4835

Box 13 Excess golden parachute payments . . . . .
Report 20% excise tax on Form 1040

Box 14 Gross proceeds paid to an attorney . . . . .
Taxable amount from box 14 to Schedule C . . . . .
Required: *double-click to select the Schedule C on which to report this income:*
Schedule C

Boxes 15a & b Section 409A deferrals . . . . .
Section 409A income . . . . .

Boxes 16-18 State tax withheld - 1st state . . . . .
State name (two letters) - 1st state . . State ID number - 1st state . . . . .
State income - 1st state . . . . .

State tax withheld - 2nd state . . . . .
State name (two letters) - 2nd state . . State ID number - 2nd state . . . . .
State income - 2nd state . . . . .

I confirm that the state withholding identification number(s) are accurate . . . . . ☐

FATCA filing requirement . . . . . ☐

Additional Payer and Recipient Information

Payer's address and ZIP code
Street
City
State ZIP Code
Foreign Country

Recipient's address and ZIP code
Transfer address from Federal Information Wks . ☐
Street
City
State ZIP Code
Foreign Country

Wages, Salaries, & Tips Worksheet 2018

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

The following amounts are included in the total entered on line 1 of Form 1040 or on line 8 of Form 1040NR:

		Taxpayer	Spouse	Total
1	Wages, from Form W-2		57,013.	57,013.
2	Miscellaneous income, from Form 8919			
3	Items from Form 1099-R:			
a	Disability before minimum retirement age			
b	Return of contributions			
4	Excess reimbursement, from Form 2106			
5 a	Taxable tips, from Form 4137			
b	Noncash tips			
6	Excess moving expense reimbursement, from Form 3903			
7	Wages earned as a household employee (if less than $2,100 and without a Form W-2)			
8	Items not on Form W-2 or Form 1099-R:			
a	Sick pay or disability payments			
b	Total foreign source income			
c	Check this box if the amount on line 8b is eligible for the foreign exclusion/deduction ►	☐	☐	
d	Ordinary income from employer stock transactions not reported on Form W-2			
9	Other earned income:			
a	Non-gov unemployment received/repaid 2018			
b				
10	**Subtotal. Add lines 1 through 9**		57,013.	57,013.
11	Taxable employer-provided dependent care benefits, from Form 2441			
12	Taxable employer-provided adoption benefits less any excluded benefits from Form 8839			
13	Scholarship/fellowship income not on Form W-2			
14	Other non-earned income:			
15	**Total of lines 10 through 14**		57,013.	57,013.

Form 1040
Line 12a

Child Tax Credit and Credit for Other Dependents Worksheet

2018

► Keep for your records

Name as Shown on Return	Social Security No.
Joseph B & Elizabeth R Mahoney	059-70-4091

Note:
- To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2018 and meet the other requirements listed in the instructions for Form 1040.
- If applicable, first complete Form 2555, Foreign Earned Income and enter any exclusion of income from U.S. Possessions on the Federal Information Worksheet.

Part 1

1	Number of qualifying children under age 17 with the required social security number: 2 X $2,000. Enter the result	**1**	4,000.		
2	Number of other dependents, including qualifying children without the required social security number: 1 X $500. Enter the result	**2**	500.		
3	Add lines 1 and 2			**3**	4,500.
4	Enter the amount from Form 1040, line 7	**4**	104,382.		
5	**1040 filers:** enter the total of any — ● Exclusion of income from Puerto Rico, and ● Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15. **1040NR filers:** Enter -0-	**5**	0.		
6	Add lines 4 and 5. Enter the total	**6**	104,382.		
7	Enter the amount shown below for your filing status. ● Married filing jointly — $400,000 ● All other filing statuses — $200,000	**7**	400,000.		
8	Is the amount on line 6 more than the amount on line 7? [X] **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**			
9	Multiply the amount on line 8 by 5% (.05). Enter the result			**9**	0.
10	Is the amount on line 3 more than the amount on line 9? [ ] **No. Stop.** You cannot take the child tax credit or credit for other dependents on Form 1040, line 12a.You also can't take the additional child tax credit on Form 1040, line 17b. Complete the rest of your Form 1040. [X] **Yes.** Subtract line 9 from line 3. Enter the result. *Go to Part 2*			**10**	4,500.

Part 2

11	Enter the amount from Form 1040, line 11			**11**	8,124.
12	Add the amounts from — Schedule 3, line 48 Schedule 3, line 49 + Schedule 3, line 50 + 210. Schedule 3, line 51 + Form 5695, line 30 + Form 8910, line 15 + Form 8936, line 23 + Schedule R, line 22 + Enter the total	**12**	210.		
13	Subtract line 12 from line 11			**13**	7,914.
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 [X] **No.** Enter -0- [ ] **Yes.** If you are filing Form 2555, enter the amount from line 12. Otherwise, Complete the *Line 14 Worksheet* below to figure the amount to enter here.			**14**	0.
15	Subtract line 14 from line 13. Enter the result			**15**	7,914.
16	Is the amount on line 10 of this worksheet more than the amount on line 15? [X] **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**	4,500.

Enter this amount on Form 1040, line 12a

TIP: You may be able to take the **additional child tax credit** on Form 1040, line 17b**,** only if you answered 'Yes' on line 16 and line 1 is more than zero.
- First, complete your Form 1040 through line 17a (also complete Schedule 5, line 72)
- Then, use Schedule 8812 to figure any additional child tax credit.

Schedule D
Line 19

Unrecaptured Section 1250 Gain Worksheet

► Keep for your records

2018

Name(s) Shown on Return: Joseph B & Elizabeth R Mahoney

Social Security Number: 059-70-4091

			Regular Tax	Alternative Minimum Tax
	If you are not reporting a gain on Form 4797, line 7, skip lines 1 through 9 and go to line 10.			
1	If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not Form 6252), enter the **smaller** of line 22 or line 24 of Form 4797 for that property. If you did not have any such property, go to line 4.	**1**		
2	Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1	**2**		
3	Subtract line 2 from line 1	**3**		
4	Enter the total unrecaptured section 1250 gain included on lines 26 or 37 of Form(s) 6252 from installment sales of trade or business property held more than one year	**4**		
5	Enter the total of any amounts reported on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1250 gain".	**5**		
6	Add lines 3 through 5	**6**		
7	Enter the **smaller** of line 6 or the gain from Form 4797, line 7	**7**		
8	Enter the amount, if any, from Form 4797, line 8	**8**		
9	Subtract line 8 from line 7. If zero or less, enter -0-	**9**		
10	Enter the amount of any gain from sale of an interest in a partnership attributable to unrecaptured section 1250 gain	**10**		
11	Enter the total of any amounts reported to you as "unrecaptured section 1250 gain" from an estate, trust, real estate investment trust or mutual fund			
	a On Form 1099-DIV (Regular / AMT)			
	b On Form 2439 (Regular / AMT)			
	c On Schedule(s) K-1 (Regular / AMT)			
	d On Form 1099-R (Regular / AMT)			
	e From Form 8814 (Regular / AMT)			
	f Other (Regular / AMT)			
	Total	**11**		
12	Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held more than 1 year for which you did not make an entry in Part I of Form 4797 for the year of sale	**12**		
13	Add lines 9 through 12	**13**		
14	If you had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 thru 4 of the **28% Rate Gain Worksheet**. Otherwise, enter -0-	**14**	0.	0.
15	Enter the (loss), if any, from Schedule D, line 7. If Schedule D, line 7, is zero or a gain, enter -0-	**15**	0.	0.
16	Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), line 11, code C	**16**		
a	Enter your capital gain excess, if you are filing Form 2555	**a**		0.
17	Combine lines 14 through 16a. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain, enter -0-	**17**	0.	0.
18	**Unrecaptured section 1250 gain.** Subtract line 17 from line 13. If zero or less, enter -0-. If more than zero, enter the result here and on Schedule D, line 19	**18**		

Schedule D
Line 18

28% Rate Gain Worksheet

► Keep for your records

2018

Name(s) Shown on Return: Joseph B & Elizabeth R Mahoney

Social Security Number: 059-70-4091

			Regular Tax	Alternative Minimum Tax
1	Enter the total of all collectibles gain or (loss) from items you reported on Form 8949, Part II	**1**		
2	Enter as a positive number the amount of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 50% of the gain, plus 2/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 60% of the gain, plus 1/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 75% of the gain.			

	50 % Exclusion	60 % Exclusion	75% Exclusion
a Schedule D			
b Form 8814			
c Schedule B			
d Form 6252			
e Form 2439			
f Other			

	Total	**2**		
3	Enter the total of all collectibles gain or (loss) from:			

	Regular	AMT
a Form 4684, line 4 (but only if line 15 is more than zero)		
b Form 6252		
c Form 6781, Part II		
d Form 8824		

	Total	**3**		
4	Enter the total of any collectibles gain reported to you on:			

	Regular	AMT
a Form 1099-DIV, box 2d		
b Form 2439, box 1d		
c Schedule K-1 from a partnership, S corporation, estate, or trust		
d Disposition of interest in partnership or S corporation		
e Other		

	Total	**4**		
5	Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), line 11, code C	**5**		
6	If Schedule D, line 7, is a (loss), enter that (loss) here. Otherwise, enter -0-	**6**		
7	Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 18	**7**		
8	Enter the amount of any capital gain excess	**8**		0.
9	Subtract line 8 from line 7. If zero or less, enter -0-. Enter this amount on Schedule D Tax Worksheet, line 11a	**9**	0.	0.

Form 1040
Line 11a

Schedule D Tax Worksheet

► Keep for your records

2018

Name(s) Shown on Return: Joseph B & Elizabeth R Mahoney

Social Security Number: 059-70-4091

1 a	Enter your taxable income from Form 1040, line 10				1 a	70,866.	
b	Enter the amount from your (and your spouse's) Form 2555, lines 45 and 50				b		
c	Add lines 1a and 1b					1 c	70,866.
2 a	Enter your qualified dividends from Form 1040, line 3a	2 a					
b	Enter any capital gain excess attributable to qualified dividends	b					
c	Subtract line 2b from line 2a		2 c				
3	Amount from Form 4952, line 4g	3					
4 a	Amount from Form 4952, line 4e	4 a					
b	Amount from the dotted line next to Form 4952, line 4e	b					
c	Line 4b, if applicable, 4a, if not	c					
5	Subtract line 4c from line 3		5	0.			
6	Subtract line 5 from line 2c. If zero or less, enter -0-		6	0.			
7 a	Enter line 15 of Schedule D	7 a					
b	Enter line 16 of Schedule D	b					
c	Enter the **smaller** of line 7a or line 7b		7 c	0.			
8	Enter the **smaller** of line 3 or line 4c		8				
9 a	Subtract line 8 from line 7		9 a	0.			
b	Enter any capital gain excess attributable to capital gains	b					
c	Subtract line 9b from line 9a		9 c	0.			
10	Add lines 6 and 9c				10	0.	
11 a	Enter the amount from Schedule D, line 18	11 a	0.				
b	Enter the amount from Schedule D, line 19	b					
c	Add lines 11a and 11b		11 c	0.			
12	Enter the **smaller** of line 9c or line 11c				12	0.	
13	Subtract line 12 from line 10					13	0.
14	Subtract line 13 from line 1c. If zero or less, enter -0-					14	70,866.
15	Enter: • $38,600 if single or married filing separately; • $77,200 if married filing jointly or qualifying widow(er); or • $51,700 if head of household.				15	77,200.	
16	Enter the **smaller** of line 1c or line 15				16	70,866.	
17	Enter the **smaller** of line 14 or line 16				17	70,866.	
18 a	Subtr ln 10 from ln 1c. If zero or less, enter -0-		18 a	70,866.			
b	Enter the **smaller** of line 1c or $157,500 ($315,000 if married filing jointly or qualifying widow(er))	b					
c	Enter the **smaller** of line 14 or line 18b	c					
19	Enter the **larger** of line 18a or line 18c				19	70,866.	
20	Subtract line 17 from line 16. This amount is taxed at **0%**				20	0.	
	If lines 1c and 16 are the same, skip lines 21 through 41 and go to line 42. Otherwise, go to line 21.						
21	Enter the **smaller** of line 1c or line 13		21				
22	Enter the amount from line 20 (if line 20 is blank, enter -0-)		22				
23	Subtract line 22 from line 21. If zero or less, enter -0-				23		
24	Enter: • $425,800 if single, • $239,500 if married filing separately, • $479,000 if married filing jointly or qualifying widow(er), • $452,400 if head of household.				24		
25	Enter the smaller of line 1c or line 24				25		
26	Add lines 19 and 20				26		
27	Subtract line 26 from line 25. If zero or less, enter -0-				27		
28	Enter the **smaller** of line 23 or line 27				28		
29	Multiply line 28 by **15%** (0.15)					29	
30	Add lines 22 and 28				30		
31	Subtract line 30 from line 21				31		
32	Multiply line 31 by **20%** (0.20)					32	
	If Schedule D, line 19, is zero or blank, skip lines 33 through 38 and go to line 39. Otherwise, go to line 33.						
33	Enter the **smaller** of line 9c above or Schedule D, line 19		33				
34	Add lines 10 and 19		34				
35	Enter the amount from line 1c above		35				

36	Subtract line 35 from line 34. If zero or less, enter -0-	**36**		
37	Subtract line 36 from line 33. If zero or less, enter -0-	**37**		
38	Multiply line 37 by **25%** (0.25)		**38**	
	If Schedule D, line 18, is zero or blank, skip lines 39 through 41 and go to line 42. Otherwise, go to line 39.			
39	Add lines 19, 20, 28, 31, and 37	**39**		
40	Subtract line 39 from line 1c	**40**		
41	Multiply line 40 by **28%** (0.28)		**41**	
42	Figure the tax on the amount on **line 19**. If the amount on line 19 is less than $100,000, use the Tax Table to figure this tax. If the amount on line 19 is $100,000 or more, use the Tax Computation Worksheet		**42**	8,124.
43	Add lines 29, 32, 38, 41, and 42		**43**	8,124.
44	Figure the tax on the amount on **line 1c**. If the amount on line 1c is less than $100,000, use the Tax Table to figure this tax. If the amount on line 1c is $100,000 or more, use the Tax Computation Worksheet		**44**	8,124.
45	**Tax on all taxable income (including capital gains and qualified dividends).** Enter the **smaller** of line 43 or line 44. Also include this amount on Form 1040, line 11a		**45**	8,124.

Form 1040 Line 11a **Qualified Dividends and Capital Gain Tax Worksheet** **2018**

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

1	Enter the amount from Form 1040, line 10	**1**	
2	Enter the amount from Form 1040, line 3a	**2**	
3	Are you filing Schedule D? ☐ **Yes**. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or loss, enter -0-	**3**	
	☐ **No**. Enter the amount from Schedule 1, line 13.		
4	Add lines 2 and 3	**4**	
5	If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	**5**	
6	Subtract line 5 from line 4. If zero or less, enter -0-	**6**	
7	Subtract line 6 from line 1. If zero or less, enter -0-	**7**	
8	Enter: $38,600 if single or married filing separately, $77,200 if married filing jointly or qualifying widow(er), $51,700 if head of household.	**8**	
9	Enter the smaller of line 1 or line 8	**9**	
10	Enter the smaller of line 7 or line 9	**10**	
11	Subtract line 10 from line 9 (this amount taxed at 0%)	**11**	
12	Enter the smaller of line 1 or line 6	**12**	
13	Enter the amount from line 11	**13**	
14	Subtract line 13 from line 12	**14**	
15	Enter: $425,800 if single, $239,500 if married filing separately, $479,000 if married filing jointly or qualifying widow(er), $452,400 if head of household.	**15**	
16	Enter the smaller of line 1 or line 15	**16**	
17	Add lines 7 and 11	**17**	
18	Subtract line 17 from line 16. If zero or less, enter -0-	**18**	
19	Enter the smaller of line 14 or line 18	**19**	
20	Multiply line 19 by 15**%** (0.15)	**20**	
21	Add lines 11 and 19	**21**	
22	Subtract line 21 from line 12	**22**	
23	Multiply line 22 by 20% (0.20)	**23**	
24	Figure the tax on the amount on line 7. If the amount on line 7 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 7 is $100,000 or more, use the Tax Computation Worksheet	**24**	
25	Add lines 20, 23, and 24	**25**	
26	Figure the tax on the amount on line 1. If the amount on line 1 is less than $100,000, use the Tax Table to figure this tax. If the amount on line 1 is $100,000 or more, use the Tax Computation Worksheet	**26**	
27	**Tax on all taxable income.** Enter the **smaller** of line 25 or line 26 here and on Form 1040, line 11a.	**27**	

Schedule A
Line 1

Medical Expenses Worksheet

► Keep for your records

2018

Name(s) Shown on Return: Joseph B & Elizabeth R Mahoney

Social Security Number: 059-70-4091

1	Prescription medications			**1**	
2	**Health insurance premiums:**				
a	Premiums other than self-employed health insurance **or** reported on a 1095-A			**2 a**	
b	From Form(s) 1095-A - net of adjustments			**b**	
	Taxpayer's portion of 1095-A premiums (total less spouse)				
	Spouse's portion of 1095-A premiums, enter the amount for the spouse, the remaining goes to the taxpayer				
c	Medicare premiums			**c**	
d	From Form(s) 1099-R			**d**	
	NOTE: If LTC premiums are associated with a specific business activity, enter them directly on the applicable Self-Employed Health and Long-Term Care Insurance Deduction Worksheet, **not** on lines 2e - 2j below.				
e	Taxpayer's gross long-term care premiums	**2 e**			
f	Taxpayer's allowable long-term care premiums	**f**			
g	Spouse's gross long-term care premiums	**g**			
h	Spouse's allowable long-term care premiums	**h**			
i	Dep or child under 27 gross long-term care premiums	**i**			
j	Dep or child under 27 allowable long-term care prem.	**j**			
k	Total allowable long-term care premiums, sum of lines 2f, 2h, and 2j			**k**	
l	Taxpayer's long-term care premiums not deducted as an adjustment to income			**l**	
m	Spouse's long-term care premiums not deducted as an adjustment to income			**m**	
n	Dependent's long-term care premiums not deducted as an adj to income			**n**	
o	Other self-employed health insurance not deducted as an adj to income			**o**	
3	Fees for doctors, dentists, etc			**3**	
4	Fees for hospitals, clinics, etc			**4**	
5	Lab and x-ray fees			**5**	
6	Expenses for qualified long-term care			**6**	
7	Eyeglasses and contact lenses			**7**	
8	Medical equipment and supplies			**8**	
9	Medical transportation expenses:				
a	Medical miles driven	**9 a**			
b	Multiply the number of miles on line 9a by 18 cents per mile	**b**			
c	Other medical transportation costs not included above for example: ambulance fees	**c**			
d	Total medical transportation expenses (add lines 9b and 9c)			**9 d**	
10	Lodging for medical purposes (up to $50 per night per person)			**10**	
11	Other medical and dental expenses:				
a				**11 a**	
b				**b**	
c				**c**	
d				**d**	
e				**e**	
f				**f**	
g				**g**	
h				**h**	
i				**i**	
j				**j**	
12	Total of medical and dental expenses (add lines 1 through 11j)			**12**	
13 a	Less: insurance reimbursement for any expenses listed			**13 a**	
b	Less: medical savings account (MSA) or health savings account (HSA) distributions			**b**	
14	**Total deductible medical and dental expenses.** Subtract lines 13a plus 13b from line 12 (to Schedule A, line 1)			**14**	0.

Tax Payments Worksheet 2018

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Estimated Tax Payments for 2018 (If more than 4 payments for any state or locality, see Tax Help)

	Federal		State			Local		
	Date	Amount	Date	Amount	ID	Date	Amount	ID
1	04/17/18		04/17/18			04/17/18		
2	06/15/18		06/15/18			06/15/18		
3	09/17/18		09/17/18			09/17/18		
4	01/15/19		01/15/19			01/15/19		
5								
Tot Estimated Payments . . .								

Tax Payments Other Than Withholding (If multiple states, see Tax Help)	Federal	State	ID	Local	ID
6 Overpayments applied to 2018					
7 Credited by estates and trusts					
8 **Totals** Lines 1 through 7					
9 2018 extensions					

Taxes Withheld From:	Federal	State	Local
10 Forms W-2	6,886.	2,395.	
11 Forms W-2G			
12 Forms 1099-R			
13 Forms 1099-MISC, 1099-K and 1099-G			
14 Schedules K-1			
15 Forms 1099-INT, DIV and OID			
16 Social Security and Railroad Benefits			
17 Form 1099-B . . . . . St ___ Loc ___			
18 a Other withholding . . . . St ___ Loc ___			
b Other withholding . . . . St ___ Loc ___			
c Other withholding . . . . St ___ Loc ___			
d Positive Adjustment . . . St ___ Loc ___			
e Negative Adjustment . . St ___ Loc ___			
f Additional Medicare Tax			
19 **Total Withholding** Lines 10 through 18f	6,886.	2,395.	
20 **Total Tax Payments for 2018**	6,886.	2,395.	

Prior Year Taxes Paid In 2018 (If multiple states or localities, see Tax Help)	State	ID	Local	ID
21 Tax paid with 2017 extensions				
22 2017 estimated tax paid after 12/31/2017				
23 Balance due paid with 2017 return	146.	CA		
24 Other (amended returns, installment payments, etc) . .				

Schedule A
Lines 5 - 12

Tax and Interest Deduction Worksheet

► Keep for your records

2018

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Tax Deductions

1 State and local taxes:

Optional Sales Tax Tables

a Available Income:

(1) Income from Form 1040, line 7	104,382.
(2) Nontaxable income entered elsewhere on return	
(3) Available income: 2017 refundable credits in excess of tax	0.
(4) Enter any additional nontaxable income	
(5) Total available income	104,382.

b Sales Tax Per State of Residence:

Enter state in column (1), then enter total (combined) state and local sales tax rate in column (4).
Arizona, Colorado, Louisiana, Mississippi, New York or South Carolina only:
Double-click in column (4) to select your locality for each state entered.

(1) State	(2) Date Lived in State From	(3) Date Lived in State To	(4) Enter Total State & Local Rate (%)	(5) State Sales Tax Rate (%)	(6) Local Sales Tax Rate (%) (4) - (5)	(7) State Sales Tax Table Amount	(8) Local Sales Tax Amount	(9) Prorated or Total Amount

c Total general sales tax using tables

d Sales Tax Paid on Specific Items (see help):

(1) ST	(2) Total State & Local Rate	(3) Description	(4) Type	(5) Cost	(6) Rate if Different	(7) Actual Sales Tax Amount Paid	(8) Specific Item Deduction

e Total sales tax deduction on specific items

f Total general sales tax per tables plus sales tax on specific items

g Actual State and Local General Sales Tax:

Actual sales taxes (enter the total sales taxes paid during the year on all items)

h State and Local Income Taxes:

State and Local Income taxes 3,183.00

i State and Local Tax Deduction to Schedule A, line 5a:

Greater of line 1f, line 1g, or line 1h (to Schedule A, line 5a) 3,183.00

j Check a box to choose to use income taxes paid, sales taxes paid, or whichever provides the greater deduction:

Income Taxes [ ] Sales Taxes [ ] Greater amount [X]

2 State and local real estate taxes:

a Real estate taxes paid on principal residence **not** entered on Form 1098

b Real estate taxes paid on principal residence entered on Home Mortgage Int. Wks . . .

c Real estate taxes paid on additional homes or land . . . . . .

Personal portion of real estate taxes from Schedule E Worksheet for:

d Principal residence . . . . . .

e Vacation home . . . . . .

f Less real estate taxes deducted on Form 8829 . . . . . .

g Foreign real propety taxes included in lines 2a-2f above . . . . . .

h Add lines 2a through 2f, less line 2g (to Schedule A, line 5b) . . . . . .

3 State and local personal property taxes:

a Auto registration fees based on the value of the vehicle.

2017 Amount | Enter 2018 description:

b Non-business portion of personal property taxes from Car & Truck Exp Wks . . . . . .

c Other personal property taxes . . . . . .

d Add lines 3a through 3c (to Schedule A, line 5c) . . . . . .

4 Other taxes:

a Other taxes from Schedule(s) K-1 . . . . . .

b Foreign taxes from interest and dividends . . . . . .

c Foreign taxes from Schedule(s) K-1 . . . . . .

d Other foreign taxes (not used to claim a foreign tax credit) . . . . . .

e Other taxes.

2017 Amount | Enter 2018 description:

f Foreign real propety taxes included in lines 4a-4e above . . . . . .

g Add lines 4a through 4e, less line 4f (to Schedule A, line 6) . . . . . .

Interest Deductions

5 Home mortgage interest and points reported on Form 1098:

a Mortgage interest and points from the Home Mortgage Interest Worksheet . . . . . .

b Qualified mortgage interest from Schedule E Worksheet . . . . . .

c Less home mortgage interest/points deducted on Form 8829 . . . . . .

d Less home mortgage interest from Form 8396, line 3 . . . . . .

e Add lines 5a through 5d (to Sch A, line 8a) or line A2 from above . . . . . .

6 Home mortgage interest not reported on Form 1098:

a Mortgage interest from the Home Mortgage Interest Worksheet . . . . . .

b Less home mortgage interest deducted on Form 8829 . . . . . .

c Add lines 6a and 6b (to Sch A, line 8b) or line B2 from above . . . . . .

7 Points not reported on Form 1098:

a Amortizable points from the Home Mortgage Interest Worksheet . . . . . .

b Other points not on Form 1098 from the Home Mortgage Interest Worksheet . . . . . .

c Less points deducted on Form 8829 . . . . . .

d Add lines 7a through 7c (to Schedule A, line 8c) or line C2 from above . . . . . .

Schedule A
Line 5

State and Local Tax Deduction Worksheet

2018

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

State and Local Income Taxes

	State income taxes:		
1	State income tax withheld	**1**	2,395.
2	2018 state estimated taxes paid in 2018	**2**	
3	2017 state estimated taxes paid in 2018	**3**	
4	Amount paid with 2017 state application for extension	**4**	
5	Amount paid with 2017 state income tax return	**5**	146.
6	Overpayment on 2017 state income tax return applied to 2018 tax	**6**	
7	Other amounts paid in 2018 (amended returns, installment payments, etc.)	**7**	
8	State estimated tax from Schedule(s) K-1 (Form 1041)	**8**	
	Local income taxes:		
9	Local income tax withheld	**9**	
10	2018 local estimated taxes paid in 2018	**10**	
11	2017 local estimated taxes paid in 2018	**11**	
12	Amount paid with 2017 local application for extension	**12**	
13	Amount paid with 2017 local income tax return	**13**	
14	Overpayment on 2017 local income tax return applied to 2018 tax	**14**	
15	Other amounts paid in 2018 (amended returns, installment payments, etc.)	**15**	
16	Local estimated tax from Schedule(s) K-1 (Form 1041)	**16**	
	Other:		
17	State mandatory taxes	**17**	642.
18	**Total** Add lines 1 through 17	**18**	3,183.
19	State and local refund allocated to 2018	**19**	
20	Nondeductible state income tax from line 28	**20**	
21	**Total reductions** Add lines 19 and 20.	**21**	
22	**Total state and local income tax deduction** Line 18 less line 21	**22**	3,183.

Nondeductible State Income Tax (Hawaii Only)

23	Nontaxable federal employee cost of living allowance	**23**	
24	Adjusted gross income	**24**	
25	Add lines 23 and 24	**25**	
26	Nondeductible percent. Line 23 divided by line 25	**26**	%
27	Hawaii state income tax included in line 18	**27**	
28	Nondeductible Hawaii state income tax. Multiply line 26 by line 27.	**28**	

Schedule A
Line 16

Cash Contributions Worksheet

► Keep for your records

2018

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Cash Contributions

	Name of Charitable Organization **Note:** Summarized from the Charitable Organization Worksheet**.** Enter amounts on the Charitable Organization Worksheet.	Type	2018 Amount
1a	PBS SoCal	A	60.00

1b	From Schedule A — Cash contributions for qualified disaster relief allowed against 100% of AGI	**1b**			
2	From Schedule K-1 — Partnerships and S Corporations	**2**			
3	From Form(s) W-2, Box 14	**3**			
4	Miles driven:				
a	To perform charitable service	**4a**			
b	From Detail of Mileage and Transportation Costs Worksheet above	**4b**	4,100		
c	Add lines 4a and 4b	**4c**	4,100		
d	Multiply line 4c by 14 cents per mile			**4d**	574.00
5	Parking fees, tolls, and local transportation				
a	To perform charitable service	**5a**			
b	From Charitable Org. Wks	**5b**			
c	Add lines 5a and 5b.			**5c**	
6	Add lines 1 thru 5 and enter here (to Schedule A, line 16)			**6**	634.00

Charitable Deduction Limits Worksheet For Current Year Contributions

2018

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Step 1. List your qualified charitable contributions made during the year.

1	Enter contributions for relief efforts in the California wildfire disaster areas that you elect to treat as qualified contributions. Do not include this amount on line 2 below	

Step 2. List your other charitable contributions made during the year.

2	Enter your cash contributions to 50% (60%) limit organizations. Do not include contributions entered on line 1	634.
3	Enter your non-cash contributions to 50% limit organizations. Do not include contributions of capital gain property deducted at fair market value	
4	Enter your contributions to 50% limit organizations of capital gain property deducted at fair market value	
5	Enter your contributions (other than of capital gain property) to organizations that are not 50% limit organizations	
6	Enter your contributions "for the use" of any qualified organization	
7	Add lines 5 and 6	
8	Enter your contributions of capital gain property to or for the use of any qualified organization. (But do not enter here any amount entered on line 1, 2 or 3)	

Step 3. Figure your deduction for the year and your carryover to the next year.

9	Enter your adjusted gross income	104,382.
10 a	Multiply line 9 by 0.5. This is your 50% limit.	52,191.
b	Multiply line 9 by 0.6. This is your 60% limit.	62,629.

		Limits				Deduct this year	Carryover to next year
		Cash and Other		Capital gain			
		50% Org	Other	50% Org	Other		
	Cash Contributions to 50%(60%) limit organizations						
11	Enter the smaller of line 2 or line 10b					634.	
12	Subtract line 11 from line 2						0.
13	Subtract line 11 from line 10b			61,995.			
	Contributions to 50% limit organizations						
14	Subtract line 2 from line 10a		51,557.				
15	Enter the smallest of line 3, 10a or 14					0.	
16	Subtract line 15 from line 3						0.
17	Subtract line 16 from line 15			51,557.			
	Contributions not to 50% limit organizations						
18	Add lines 2, 3 and 4		634.				
19	Multiply line 9 by 0.3. This is your 30% limit.		31,315.	31,315.			
20	Subtract line 18 from line 10a		51,557.				
21	Enter the smallest of line 7, 19, or 20					0.	
22	Subtract line 21 from line 7						0.
23	Subtract line 21 from line 19				31,315.		
	Capital gain property to 50% limit organizations						
24	Enter the smallest of line 4, 17, or 19					0.	
25	Subtract line 24 from line 4						0.
26	Subtract line 21 from line 20				51,557.		
27	Subtract line 24 from line 19				31,315.		
	Capital gain property not to 50% limit organizations						
28	Multiply line 9 by 0.2. This is your 20% limit.				20,876.		
29	Enter the smaller of line 8, 23, 26, 27, or 28					0.	
30	Subtract line 29 from line 8						0.
31	Add lines 11, 15, 21, 24, and 29. Amount for Schedule A, Line 14					634.	

32	Subtract line 31 from line 9	103,748.					
33	Enter the smaller of line 1 or line 32 here on Schedule A, line 14.					0.	
34	Subtract line 33 from line 1						0.
35	Add lines 12, 16, 22, 25, 30 and 34. Carry to next year.						0.

Charitable Deduction Limits Worksheet For Carryover Contributions

2018

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Step 1. List your qualified charitable contributions made during the year.

1	Enter contributions for relief efforts in the California wildfire disaster areas that you elect to treat as qualified contributions. Do not include this amount on line 2 below	

Step 2. List your other charitable contributions made during the year.

2	Enter your cash contributions to 50% (60%) limit organizations. Do not include contributions entered on line 1	
3	Enter your non-cash contributions to 50% limit organizations. Do not include contributions of capital gain property deducted at fair market value	
4	Enter your contributions to 50% limit organizations of capital gain property deducted at fair market value	
5	Enter your contributions (other than of capital gain property) to organizations that are not 50% limit organizations	
6	Enter your contributions "for the use" of any qualified organization	
7	Add lines 5 and 6	
8	Enter your contributions of capital gain property to or for the use of any qualified organization. (But do not enter here any amount entered on line 1, 2 or 3)	

Step 3. Figure your deduction for the year and your carryover to the next year.

9	Enter your adjusted gross income			104,382.
10 a	Multiply line 9 by 0.5. This is your 50% limit.	52,191.	less 634.	51,557.
b	Multiply line 9 by 0.6. This is your 60% limit.	62,629.	less 634.	61,995.

		Limits				Deduct this year	Carryover to next year
		Cash and Other		Capital gain			
		50% Org	Other	50% Org	Other		
	Cash Contributions to 50%(60%) limit organizations						
11	Enter the smaller of line 2 or line 10b					0.	
12	Subtract line 11 from line 2						0.
13	Subtract line 11 from line 10b			61,995.			
	Contributions to 50% limit organizations						
14	Subtract line 2 from line 10a		51,557.				
15	Enter the smallest of line 3, 10a or 14					0.	
16	Subtract line 15 from line 3						0.
17	Subtract line 16 from line 15			51,557.			
	Contributions not to 50% limit organizations						
18	Add lines 2, 3 and 4		634.				
19	Multiply line 9 by 0.3. This is your 30% limit.		31,315.	31,315.			
20	Subtract line 18 from line 10a		51,557.				
21	Enter the smallest of line 7, 19, or 20					0.	
22	Subtract line 21 from line 7						0.
23	Subtract line 21 from line 19				31,315.		
	Capital gain property to 50% limit organizations						
24	Enter the smallest of line 4, 17, or 19					0.	
25	Subtract line 24 from line 4						0.
26	Subtract line 21 from line 20				51,557.		
27	Subtract line 24 from line 19				31,315.		
	Capital gain property not to 50% limit organizations						
28	Multiply line 9 by 0.2. This is your 20% limit.				20,876.		
29	Enter the smaller of line 8, 23, 26, 27, or 28					0.	
30	Subtract line 29 from line 8						0.
31	Add lines 11, 15, 21, 24, and 29. Amount for Schedule A, Line 14					0.	

32	Subtract line 31 from line 9	104,382.					
33	Enter the smaller of line 1 or line 32 here on Schedule A, line 14.					0.	
34	Subtract line 33 from line 1						0.
35	Add lines 12, 16, 22, 25, 30 and 34. Carry to next year.						0.

Charitable Contributions Summary 2018

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Part I Cash Contributions Summary

Name of Charitable Organization	(a) Total	(b) 60% Limit	(c) 30% Limit	(d) 100% Limit
PBS SoCal	60.	60.		
Charitable mileage expense	574.	574.		
Totals:	634.	634.		

Part II Non-Cash Contributions Summary

Name of Charitable Organization	Total (a) Total	Other Property (b) 50% Limit	Other Property (c) 30% Limit	Capital Gain Property (d) 30% Limit	Capital Gain Property (e) 20% Limit
Totals:					

Part III Contribution Carryovers to 2019

	Total (a) Total	Cash and Other Non-Capital Gain Property (b) 100% Limit	(c) 60% Limit	(d) 50% Limit	(e) 30% Limit	Capital Gain Property (f) 30% Limit	(g) 20% Limit
1 2018 contributions	634.		634.				
2 2018 contributions allowed	634.	0.	634.	0.	0.	0.	0.
3 **Carryovers from:**							
a 2017 tax year							
b 2016 tax year							
c 2015 tax year							
d 2014 tax year							
e 2013 tax year							
4 Carryovers allowed in 2018	0.			0.	0.	0.	0.
5 Carryovers disallowed in 2018	0.			0.	0.	0.	0.
6 **Carryovers to 2019:**							
a From 2018	0.		0.	0.	0.	0.	0.
b From 2017							
c From 2016							
d From 2015							
e From 2014							
f From 2013							

Part IV Special Situations in Your Return for Current Year Donations

1	Was the **entire interest** given for all property donated to all charities?	[X] Yes	[ ] No
2	Were **restrictions** attached to any charities's right to use or dispose of any property donated to any charity? ►	[ ] Yes	[X] No
3	Did you give to anyone other than the charity the right to income from any of the donated property or to possession of any of the donated property? ►	[ ] Yes	[X] No
4	Was any charity other than a 60%/50% charity?	[ ] Yes	[X] No

Schedule A **Miscellaneous Itemized Deductions Worksheet** **2018**
Lines 16 ► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

FOR STATE USE ONLY: Employee Business Expenses – Subject to 2% Limitation

1	Deductible expenses from Form 2106, line 10 less deductions for performing artists and armed forces reservists claimed elsewhere	1	6,988.
2 a	Qualified Educator Expenses (from Educator Expenses Worksheet)	2a	212.
b	Educator Expense Deduction (from 1040, line 23)	2b	212.
c	Excess Educator Expenses (line 2a less line 2b)	2c	0.
3	Union and professional dues	3	
4	Professional subscriptions	4	
5	Uniforms and protective clothing	5	
6	Job search costs	6	
7	Tax preparation fees	7	
8	Entertainment expenses	8	
9	Other:	9	
10	Combine lines 1 through 9	10	6,988.

FOR STATE USE ONLY:
Miscellaneous Expenses – Subject to 2% Limitation
Check the box in investment column if an investment expense

		Investment Expense		
11	Depreciation and amortization deductions	X	11	
12	Casualty/theft losses of property used in services as an employee		12	
13	REMIC expenses, from Schedule E	X	13	
14	Investment expenses related to interest and dividend income	X	14	
15	Expenses related to portfolio income, from Schedule(s) K-1	X	15	
16	Miscellaneous deductions, from Schedule(s) K-1		16	
17	Excess deductions on termination, from Schedule(s) K-1		17	
18	Investment counsel and advisory fees	X	18	
19	Certain attorney and accounting fees	X	19	
20	Safe deposit box rental fees	X	20	
21	IRA custodial fees	X	21	
22	Loss incurred from total distribution of all traditional IRAs		22	
23	Loss incurred from total distribution of all Roth IRAs		23	
24	Loss incurred from final distribution of a QTP investment		24	
25	Hobby expense (limited to hobby income)		25	
26	Other:			
a	Prior year government unemployment benefits repaid in 2018		26	
b				
27	Combine lines 11 through 26		27	

FOR FEDERAL AND STATE USE:
Other Miscellaneous Deductions – Not Subject to 2% Limitation

28	Expenses related to portfolio income, from Schedule(s) K-1	X	28	
29	Federal estate tax paid on decedent's income reported on this return		29	
30	Impairment-related expenses of a handicapped employee, from Form 2106		30	
31	Amortizable bond premiums on bonds acquired before 10/23/86		31	
32	Gambling losses		32	
33	Deduction for repayment of amounts under claim of right if over $3,000		33	
34	Casualty/theft losses of income-producing property		34	
35	Unrecovered investment in annuity		35	
36	Ordinary loss attributable to certain debt instruments		36	
37	Net Qualified Disaster Loss		37	
38	Combine lines 28 through 37 (to Schedule A, line 16)		38	

Form 1040 Line 8

Standard Deduction Worksheet for Dependents

2018

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Use this worksheet only if someone can claim you, or your spouse if filing jointly, as a dependent.

1	Is your **earned income*** more than $700? ☐ **Yes.** Add $350 to your earned income. Enter the total ► . . . ☐ **No.** Enter $1,050	**1**	
2	Enter the amount shown below for your filing status. • Single or married filing separately — $12,000 • Married filing jointly or Qualifying widow(er) — $24,000 ► . . . • Head of household — $18,000	**2**	24,000.
3	**Standard deduction.**		
3 a	Enter the **smaller** of line 1 or line 2. If born after January 1, 1954, and not blind, **stop here** and enter this amount on Form 1040, line 8. Otherwise go to line 3b	**3 a**	
3 b	If born before January 2, 1954, or blind, multiply the number on Form 1040 Wks, line 39a, by $1,300 ($1,600 if single or head of household)	**3 b**	
3 c	Add lines 3a and 3b. Enter the total here and on Form 1040, line 8	**3 c**	

***Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant. Generally, your earned income is the total of the amount(s) you reported on Form 1040, line 1, and Schedule 1, lines 12 and 18, minus the amou8nt, if any, on Schedule 1, line 27..

Earned Income Worksheet 2018

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Part I — Earned Income Credit Worksheet Computation

		Taxpayer	Spouse	Total
1	**If filing Schedule SE:**			
a	Net self-employment income	51,198.		51,198.
b	Optional Method and Church Employee income			
c	Add lines 1a and 1b	51,198.		51,198.
d	One-half of self-employment tax	3,617.		3,617.
e	Subtract line 1d from line 1c	47,581.		47,581.
2	**If not required to file Schedule SE:**			
a	Net farm profit or (loss)			
b	Net nonfarm profit or (loss)			
c	Add lines 2a and 2b			
3	**If filing Schedule C or C-EZ as a statutory employee,** enter the amount from line 1 of that Schedule C or C-EZ			
4	Add lines 1e, 2c and 3. To EIC Wks, line 5	47,581.		47,581.

Part II — Form 2441 and Standard Deduction Worksheet Computations

5	Net self-employment earnings (line 4 above)	47,581.		47,581.
6	Wages, salaries, and tips less distributions from nonqualified or section 457 plans, etc		57,013.	57,013.
7 a	Taxable employer-provided adoption benefits			
b	Foreign earned income exclusion			
8	Add lines 5 through 7b. To Form 2441, lines 19 and 20	47,581.	57,013.	104,594.
9 a	Taxable dependent care benefits			
b	Nontaxable combat pay			
10	Add lines 8, 9a & 9b . To Form 2441, lines 4 and 5	47,581.	57,013.	104,594.
11	Scholarship or fellowship income not on W-2			
12	SE exempt earnings less nontaxable income			
13	Distributions from nonqualified/Sec. 457 plans			
14	Add lines 5, 6, 7a, 9a and 11 through 13. To Standard Deduction Worksheet	47,581.	57,013.	104,594.

Part III — IRA Deduction Worksheet Computation

15	Net self-employment income or (loss)	47,581.		47,581.
16	Wages, salaries, tips, etc		57,013.	57,013.
17	Net self-employment loss			
18	Alimony received			
19	Nontaxable combat pay			
20	Foreign earned income exclusion			
21	Keogh, SEP or SIMPLE deduction			
22	Combine lines 15 through 21. To IRA Wks, ln 2	47,581.	57,013.	104,594.

Part IV — Schedule 8812 and Child Tax Credit Line 11 Worksheet Computations

23	Self-employed, church and statutory employees	47,581.		47,581.
24	Wages, salaries, tips, etc		57,013.	57,013.
25	Nontaxable combat pay			
26	Combine lines 23 through 25. To Schedule 8812, line 4a & Line 11 Wks, line 2	47,581.	57,013.	104,594.

Form 4952 **Investment Interest Expense Worksheet** **2018**

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Investment Interest Expense (Form 4952, line 1)

1	Investment interest expense, from Schedule K-1	1	
2	Investment interest expense from royalties	2	
3	Other investment interest expense:		
a		3 a	
b		b	
c		c	
d		d	
4	**Total investment interest expense.** Add lines 1 through 3.	4	

Gross Income from Property Held for Investment (Form 4952, line 4a)

5	Taxable investment income:		
a	From Schedule B, Interest and Dividend Income	5 a	
b	From Schedules K-1, Partnerships, S Corporations, Estates and Trusts	b	
c	From Form 8814, Parents' Election to Report Child's Interest and Dividends	c	
d	Total	d	
6	Royalty income, from Schedule E	6	
7	Net passive income from publicly traded partnerships	7	
8	Income from **nonpassive** trade or business **without** material participation	8	
9	Other investment income:		
a		9 a	
b		b	
c		c	
d		d	
10	**Total investment income.** Add lines 5d through 9.	10	

Net Capital Gain Income (Form 4952, lines 4d and 4e)

			Regular Tax	Alt Min Tax
11 a	Net gains from Schedule D, line 16	11 a		
b	Less net gains from property not held for investment	b		
c	**Net gains from property held for investment.**	c		
12 a	Net capital gains from Schedule D, lesser of ln 15 or ln 16	12 a		
b	Less net capital gains from property not held for investment	b		
c	**Net capital gains from property held for investment.**	c		

Investment Expenses (Form 4952, line 5)

13	Royalty expenses	13	
14	Investment expenses reported on schedule K-1 partnership or S-corp	14	
15	Expenses from **nonpassive** trade or business **without** material participation	15	
16	Other investment expenses:		
a		16 a	
b		b	
c		c	
d		d	
17	**Total investment expenses.** Add lines 13 through 17.	17	

Allocation of Investment Interest Expense (Schedule A, line 14)

			Regular Tax	Alt Min Tax
18	Allowed investment interest expense, Form 4952, line 8	18		
19	Less amount deducted on other forms and schedules:	19		
a	Deducted on Schedule E, page 2 for passthru entities	a		
b	Deducted on Schedule E, page 1 for royalties	b		
c	Other amounts deducted on other forms and schedules	c		
d	Total amount deducted on other forms and schedules	d		
20	**Investment interest expense.**	20		

Form 1040
Line 17a

Earned Income Credit Worksheet

► Keep for your records

2018

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

QuickZoom to Schedule EIC . . . . . ►
QuickZoom to Dependent Information Worksheet to enter qualifying children information . . . . ►
QuickZoom to Wages, Salaries, & Tips Worksheet to enter earned and non-earned income . . . ►
QuickZoom to page 2 of this worksheet, if credit is not calculated on line 7 . . . . . ►

1	Enter the amount from Form 1040 line 1 less amounts considered **not** earned for EIC purposes			**1**	57,013.
2	Adjustments to line 1 amount:				
a	Income reported as wages **and** as self-employment income			**2 a**	
b	Other income entered as wages that is not considered earned income			**b**	
c	Distributions from section 457 and other nonqualified plans reported on W-2			**c**	
3	Subtract lines 2a, 2b and 2c from line 1			**3**	57,013.
4 a	Taxpayer's nontaxable combat pay election for EIC	**4 a**			
b	Spouse's nontaxable combat pay election for EIC	**b**			
c	Total nontaxable combat pay election			**4 c**	
5	If you were self-employed **or** used Schedule C or Schedule C-EZ as a statutory employee, enter the amount from the Earned Income Worksheet, line 4			**5**	47,581.
6	**Earned income.** Add lines 3, 4, and 5			**6**	104,594.
7	Enter the credit, from the **EIC Table**, for the amount on line 6. Be sure to use the correct column for filing status and number of children			**7**	0.
	If line 7 is zero, **stop**. You **cannot** take the credit. Enter "No" on the dotted line next to Form 1040, line 17a.				
8	Enter your **AGI** from Form 1040, line 7			**8**	
9	If you have: ● No qualifying children, is the amount on line 8 less than $8,500 ($14,200 if married filing jointly)? ● 1 or more qualifying children, is the amount on line 8 less than $18,700 ($24,350 if married filing jointly)?				
	[X] **Yes.** Go to line 10 now. [ ] **No.** Enter the credit, from the **EIC Table,** for the amount on line **8**. Be sure to use the correct column for filing status and number of children			**9**	
10	**Earned income credit.** ● If 'Yes' on line 9, enter the amount from line 7 ● If 'No' on line 9, enter the **smaller** of line 7 or line 9			**10**	

Enter line 10 amount on Form 1040, line 17a.

If one or more of the boxes below are checked, the earned income credit is not allowed.

1 The total taxable earned income (line 6 above) is equal to or more than:

- [ ] $15,270 ($20,950 if married filing jointly) without a qualifying child.
- [ ] $40,320 ($46,010 if married filing jointly) with one qualifying child.
- [ ] $45,802 ($51,492 if married filing jointly) with two qualifying children.
- [X] $49,194 ($54,884 if married filing jointly) with more than two qualifying children.

2 The Adjusted Gross Income (line 8 above) is equal to or more than:

- [ ] $15,270 ($20,950 if married filing jointly) without a qualifying child.
- [ ] $40,320 ($46,010 if married filing jointly) with one qualifying child.
- [ ] $45,802 ($51,492 if married filing jointly) with two qualifying children.
- [X] $49,194 ($54,884 if married filing jointly) with more than two qualifying children.

3 [ ] Investment income is more than $3,500.
(Investment Income Smart Worksheet, item H above)

4 [ ] The married filing separate return status is checked.
(Information Worksheet, Part II)

5 [ ] Taxpayer (or spouse if filing joint) is a qualifying child of another person.
(Information Worksheet, Part IV)

6 [ ] Without a qualifying child, and your (or your spouse's, if married filing jointly) main home is in the U.S. less than half the year.
(Information Worksheet, Part IV)

7 [ ] Without a qualifying child, and taxpayer (and spouse if filing joint) are under age 25 or over age 64.
(Information Worksheet, Part I)

8 [ ] Without a qualifying child, and taxpayer (or spouse if filing joint) is eligible to be claimed as a dependent on someone else's return.
(Information Worksheet, Part I)

9 [ ] Social Security Number is invalid for EIC purposes, for taxpayer, (or spouse, if married filing joint).
(Information Worksheet, Part I)

10 Have qualifying children, but all are either

- **a** [ ] qualifying children of another person, or
- **b** [ ] invalid social security numbers for EIC purposes.

(Information Worksheet, Part III)

11 [ ] Disallowed by IRS to claim Earned Income Credit in 2018.
(Information Worksheet, Part IV)

12 [ ] Filing Form 2555, Foreign Earned Income.

13 [ ] Not a citizen or resident alien for the entire year, claiming dual status.
(Information Worksheet, Part VI)

14 [ ] Head of household filing status and lived with nonresident alien spouse during the last six months of the year.
(Information Worksheet, Part IV)

Compliance and Due Diligence Information

1 Is this how long your dependents lived with you in the U.S in 2018?

☐ **Yes**, all of the above is correct.
☐ **No**, I'll go back and review my dependent information.

The IRS may ask you for documents to prove you lived with anyone you're claiming for the Earned Income Credit.

Is this where you lived with your dependents the longest in 2018?

2 ☐ **Yes**, my dependents lived with me at this address.
☐ **No**, I'd like to add an additional address where I lived with my dependents. Use the Interview to add an additional address where you lived with your dependents the longest in 2018.

Compliance and Due Diligence Indicator		X
Disqualified from Earned Income Credit	X **Yes**	☐ **No**

Potential qualifying child count ►	3
Non dependent potential qualifying child count ►	0
Qualifying child count (max 3) ►	3

Qualified Business Income Component Worksheet 2018

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Aggregate trade or business name: Web consulting services

Aggregate trade or business ID number:

For multiple businesses being aggregated under Regulations section 1.199A-4, complete the explanation statements below. (Not necessary for businesses combined with SSTB.)

Provide a description of the trade or business and an explanation of the factors met that allow the aggregation in accordance with Regulations section 1.199A-4.

Has this trade or business aggregation changed from the prior year? This includes changes due to a a trade or business being formed, acquired, disposed, or ceasing operations. If yes, explain.

Business name	Tax ID	QBI	W2 wages	UBIA
Web consulting services		47,581.	0.	4,350.

1	Qualified business income (QBI)	47,581.
	If using Simplified Worksheet, stop here.	
2	Taxable Income	
3	Threshold Amount. Enter $315,000 if filing joint, otherwise $157,500	
4	Subtract line 3 from line 2. If less than 0, enter 0.	
5	Phase-in range amount. Enter $100,000 if filing joint, otherwise $50,000	
6	Reduction ratio. If line 4 is less than line 5, divide line 4 by line 5. Otherwise, enter 1.	
7	Applicable percentage. Subtract the reduction ratio (line 6) from 1.0000	
8	Wages allocable to qualified business income	
9	Unadjusted Basis Immediately after Acquisition of Assets (UBIA) allocable to qualified business income	
	Reductions for Specified Service Trades or Businesses	
	Check if Specified Service Trade or Business (SSTB) ☐	
11	SSTB reduction to QBI	
12	SSTB reduction to allocable wages	
13	SSTB reduction to allocable UBIA	
	QBI, wages, and UBIA after applicable SSTB reductions	
14	Qualified business income	
15	Allocable wages	
16	Allocable UBIA	
	Tentative QBI component	
17	Adjustments for QBI losses	
18	Loss-adjusted QBI (line 14 plus line 17)	
19	Tentative QBI component before limitations (20% of line 18)	
	Wages and assets limits	
20	50% of W2 wages	
21	25% of W2 wages	
22	2.5% of UBIA	
23	Sum of 25% of W2 wages and 2.5% of UBIA	
24	Wage and Asset Limit. Larger of line 20 or line 23	
25	Subtract wage/asset limit (line 24) from tentative QBI component (line 19) *(But not less than 0)*	
26	Reduction Amount. Multiply line 6 by line 25	
27	Subtract the Reduction Amount (line 26) from Tent. QBI Ded'n (line 19)	
28	Qualified payments from agricultural or horticultural coop	
29	Wages allocable to qualified payments from coop	
30	Patron reduction (lesser of 9% of line 28 or 50% of line 29)	
	Qualified business income component amount	
31	Subtract line 30 from line 27	

Qualified Business Income Deduction Simplified Worksheet 2018

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

This worksheet is for taxpayers who:
- Have qualified business income, REIT dividends, or PTP income.
- Are not a patron in a specified agricultural or horticultural cooperative.
- Have taxable income of $157,500 or less ($315,000 if married filing jointly).

1	(a) Trade or business name	(b) Employer identification number	(c) Qualified business income or (loss)
	Web consulting services		47,581.

2	Total qualified business income or (loss). Add the amounts in column 1(c)		47,581.
3	Qualified business loss carryforward from the prior year. Enter as negative.		
4	Total QBI. Combine lines 2 and 3. If zero or less, enter -0-		47,581.
5	Qualified business income component. Multiply line 4 by 20% (0.20)		9,516.
	Qualified REIT dividends		
	Qualified PTP income		
6	Qualified REIT dividends and PTP income or (loss)		
7	Qualified REIT and PTP loss carryforward from prior year. Enter as a negative		
8	Total qualified REIT and PTP income. Add lines 6 and 7. Enter -0- if negative		
9	Multiply line 8 by 20% (0.20)		
10	Qualified business income ded'n before income limitation. Add lines 5 and 9		9,516.
11	Income before qualified business income deduction	80,382.	
12	Net capital gains	0.	
13	Subtract line 12 from line 11. If zero or less, enter -0-		80,382.
14	Income limitation. Multiply line 13 by 20% (0.20)		16,076.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14		9,516.
16	Total QB loss carryforward. Add lines 2 and 3. If more than zero, enter -0-		0.
17	Total qualified REIT and PTP loss carryforward. Add lines 6 and 7. If more than zero, enter -0-		0.

Complex Qualified Business Income Deduction Worksheet 2018

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Worksheet 12-A

Part I: Trade, Business, or Aggregation Information

1.	a) Name	b) Check if SSTB	c) Check if Aggregated	d) Taxpayer ID number	e) Check if Patron
A.					
B.					
C.					

Part II: Determine Your Qualified Business Income Component

		A	B	C
2.	Qualified business income from this trade, business, or aggregation			
3.	Multiply line 2 by 20% (.2). If taxable income is $157,500 or less ($315,000 if MFJ), skip lines 4 through 12 and enter line 3 on line 13			
4.	Allocable share of W-2 wages from this trade, business, or aggregation			
5.	Multiply line 4 by 50% (.5)			
6.	Multiply line 4 by 25% (.25)			
7.	Allocable share of unadjusted basis of all qualified property			
8.	Multiply line 7 by 2.5% (.025)			
9.	Add lines 6 and 8			
10.	Enter the greater of line 5 or line 9			
11.	W-2 wage and qualified property limitation. Enter the smaller of line 3 or line 10.			
12.	Phased-in reduction. Enter amount from Part III, line 26, if any.			
13.	Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12.			
14.	Patron reduction. Enter the amount from Schedule D, line 6, if any			
15.	Qualified business income component. Subtract line 14 from line 13.			
16.	Total qualified business income component. Add all amounts reported on line 15.			

Part III: Phased-in Reduction

Caution. Complete Part III only if your taxable income is more than $157,500 but not $207,500 ($315,000 and $415,000 if MFJ), and line 10 is less than line 3. Otherwise, skip Part III.

		A	B	C
17.	Enter amounts from line 3			
18.	Enter the amount from line 10			
19.	Subtract line 18 from line 17			
20.	Taxable income before QBI deduction			
21.	Threshold. Enter $157,500 ($315,000 if MFJ)			
22.	Subtract line 21 from line 20			
23.	Phase-in range. Enter $50,000 ($100,000 if MFJ)			
24.	Phase-in percentage. Divide line 22 by line 23.			

25. Total phase-in reduction. Multiply line 19 by line 24			
26. Qualified business income after phase-in reduction. Enter this amount on line 12 for this business.			

Part IV: Determine Your Qualified Business Income Deduction

27.	Total qualified business income component from all qualified businesses. Enter amount from Part II, line 16.	
28.	Qualified REIT dividends and PTP income (loss)	
29.	Qualified REIT dividends and qualified PTP loss carryforward from previous years. Enter as a negative number.	
30.	Total qualified REIT dividends and qualified PTP income. Add lines 28 and 29. If less than 0, enter -0-	
31.	REIT and PTP component. Multiply line 30 by 20% (.2)	
32.	Qualified business income deduction before income limit. Add lines 27 and 31	
33.	Taxable income before qualified business deduction	
34.	Net capital gains (see instructions)	
35.	Subtract line 34 from line 33. If zero or less, enter -0-	
36.	Income limitation. Multiply line 35 by 20% (.2)	
37.	Qualified business income deduction. Enter smaller of line 32 or line 36	
38.	Total qualified REIT dividend and qualified PTP loss carryforward. Add lines 28 and 29. If zero or greater, enter -0-	
39.	DPAD under section 199A(g) allocated from an agricultural or horticultural coop. Don't enter more than line 33 minus line 37. Enter this on Form 1040 line 10	

Qualified Business Income Deduction Summary 2018

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Trade or business name	Net QBI
Web consulting services	47,581.

Net income from qualified trades or businesses		47,581.
Loss from previous year		
Sum of activities with gains		47,581.
Sum of activities with losses		
Check if using Simplified Worksheet	X	
QBI component from Simplified Wksht line 5 or Wksht 12-A line 27		9,516.
Total REIT dividends		
PTP Income from non-SSTBs		
PTP Income from SSTBs		
Allowed PTP Income from SSTBs		
Total Allowed PTP income		
Carryover REIT/PTP losses from prior year		
Total REIT/PTP income		
20% of total REIT/PTP income		
Combined QBI Amount (QBI component plus 20% of REIT/PTP income)		9,516.
Income before qualified business income deduction	80,382.	
Net capital gains	0.	
Taxable income minus net capital gains. If zero or less, enter -0-		80,382.
20% of taxable income minus net capital gains		16,076.
Total QBI Deduction		9,516.
Lesser of Combined QBI Amount or 20% of taxable income net of cap gains		
Section 199A(g) deduction for domestic production activities		

Schedule SE Adjustments Worksheet 2018

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

	(a) Taxpayer	(b) Spouse
QuickZoom to the **Short Schedule SE** (Schedule SE, page 1) ►	X	
QuickZoom to the **Long Schedule SE** (Schedule SE, page 2) ►		
A Use Long Schedule SE, even if qualified to use Short Schedule SE		
B Approved Form 4029. Exempt from SE tax on all income		
C Chapter 11 bankruptcy **net** profit or loss for Schedule SE, line 3		
D **QuickZoom** to the Explanation statement for any adjustment to SE income/loss shown on a partnership K-1. (See Help)		
Part I **Farm Profit or (Loss)** Schedule SE, line 1		
1 Total Schedules F		
2 Farm partnerships, Schedules K-1		
3 Other SE farm profit or (loss) (See Help)		
4 Less SE exempt farm profit or (loss) (See Help)		
5 **Total for Schedule SE, line 1**		
6 Conservation Reserve Program payments not subject to self-employment tax reported on:		
a Schedule F, line 4b		
b Schedule K-1 (Form 1065), box 20, code AH		
c Total CRP payments not subject to SE tax		
Part II **Nonfarm Profit or (Loss)** Schedule SE, line 2		
1 a Total Schedules C	51,198.	
b Less SE exempt Schedules C (approved Form 4361)		
2 Nonfarm partnerships, Schedules K-1		
3 Forms 6781		
4 Other SE income reported as income on Form 1040, line 7		
5 a Clergy Form W-2 wages		
b Clergy housing allowance		
c Less clergy business deductions		
d **QuickZoom** to the Explanation statement for entry on line 5c		
6 Other SE nonfarm profit or (loss) (See Help)		
7 Less other SE exempt nonfarm profit or (loss) (See Help)		
8 **Total for Schedule SE, line 2**	51,198.	
9 Exempt Notary Public income for Schedule SE, line 3 (See Help)		
Part III **Farm Optional Method** Schedule SE, page 2, Part II		
1 Use Farm Optional Method		
2 Gross farm income from Schedules F		
3 Gross farming or fishing income from partnership Schedules K-1		
4 Other gross farming or fishing self-employment income		
5 **Total** gross income for Farm Optional Method		
Part IV **Nonfarm Optional Method** Schedule SE, page 2, Part II		
1 Use Nonfarm Optional Method (Must have had net SE earnings of $400 or more in 2 of prior 3 years and used the Nonfarm Optional Method less than 5 times)		
2 Gross nonfarm income from Schedules C		
3 Gross nonfarm income from partnership Schedules K-1		
4 Other gross nonfarm self-employment income		
5 **Total** gross income for Nonfarm Optional Method		

Form 1040 Line33 **Student Loan Interest Deduction Worksheet** **2018**

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Part I Information from Form(s) 1098-E, Student Loan Interest Statement

(a) Lender's name	(b) Borrower (Taxpayer, Spouse)	(c) Borrower's social security number	(d) Prior Year Student Loan Interest	(e) Student loan interest (Box 1)
Total student loan interest				

Part II Computation of Student Loan Interest Deduction

1	Enter the total interest you paid in 2018 on qualified student loans (see Form 1040 instructions).	**1**	
2	Enter the **smaller** of line 1 or $2,500	**2**	
3	Modified AGI **Note:** If line 3 is $80,000 or more if single, head of household, or qualifying widow(er) or $165,000 or more if married filing jointly, **stop here**. You **cannot** take the deduction.	**3**	104,382.
4	Enter: $65,000 if single, head of household, or qualifying widow(er); $135,000 if married filing jointly	**4**	135,000.
5	Subtract line 4 from line 3. If zero or less, enter -0- here and on line 7, skip line 6, and go on to line 8	**5**	0.
6	Divide line 5 by $15,000 or $30,000 if married filing jointly. Enter the result as a decimal (rounded to at least three places)	**6**	0.0000
7	Multiply line 2 by line 6	**7**	
8	**Student loan interest deduction**. Subtract line 7 from line 2. Enter the result here and on Form 1040, Sch 1, line 33. **Do not** include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.)	**8**	

* **Modified AGI** is the amount from Form 1040, line 6, increased by any excludable income from Puerto Rico, or of bona fide residents of American Samoa, Guam, or the Commonwealth of the Northern Mariana Islands, and foreign earned income/housing exclusion, and decreased by amounts on Schedule 1 (Form 1040), lines 23 through 32 and any write-in amount next to line 36, not including the Foreign housing deduction on line A of the Other Adjustments to Income Smart Worksheet.

Form 1040
Line23

Educator Expenses Worksheet

2018

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Caution: **Do not** enter the same educator expenses on Schedule A or Form 2106. The program will automatically transfer remaining educator expenses to the Miscellaneous Itemized Deductions Worksheet.

		Taxpayer	Spouse	
1	Qualified educator expenses		212.	
2	Non-taxable Coverdell ESA distributions			
3	Non-taxable qualified tuition program distributions			
4	Subtract lines 2 and 3 from line 1		212.	
5	Qualified educator expenses from line 4			212.
6	Excludable interest on series EE and I U.S. savings bonds issued after 1989 from Form 8815, line 14			
7	Subtract line 6 from line 5			212.
8	Educator expenses deduction. Report this amount on Form 1040 Schedule 1, line 23 (see Help)			212.
9	Subtract line 8 from line 1. This amount transfers to the Miscellaneous Itemized Deductions Worksheet, line 2 when the box on line 10 is **not** checked			
10	Check the box if you do **NOT** want to transfer excess educator expenses to Schedule A, Miscellaneous Itemized Deductions Worksheet ►			☐

Note: Excess educator expenses are no longer deductible as a federal miscellaneous itemized deduction. They may be deducitble for states, however, that do not conform to this federal change.

Education Tuition and Fees Summary 2018

► Keep for your records

Name(s) Shown on Return	Your Social Security No.
Joseph B & Elizabeth R Mahoney	059-70-4091

Part I - Qualified Education Expense Summary

(a) Student's name (First Name / MI / Last Name / Suffix / Social Security Number)	(b) Qualified Education Expenses	(c) Qualified for:	Yes	No	(d) Elected Credit or Deduction if **manual**	(e) Elected Credit or Deduction if **automatic**
Aidan M / Mahoney / 619-21-2021	350.	Amer Opp Cr ►	X			X
	313.	Lifetime Cr ►	X			
	313.	Tuition Ded ►		X		
	350.	Total Qualified Expenses				
		Amer Opp Cr ►				
		Lifetime Cr ►				
		Tuition Ded ►				
		Total Qualified Expenses				
		Amer Opp Cr ►				
		Lifetime Cr ►				
		Tuition Ded ►				
		Total Qualified Expenses				

Total qualified expenses	350.	American Opportunity Credit
	313.	Lifetime Learning Credit
	313.	Tuition and Fees Deduction

Part II - Optimize Education Expenses for the Lowest Tax

Automatic

1 **Launch OPTIMIZER** - Check to launch Automatic Education Expense Optimizer now ► ☐

2 **Automatic** - Check to use the Credit choices calculated in Part I, column (e) above ► X

or

3 **Manual** - Check to use the Credit choices you entered in Part I, column (d) above ► ☐

Part III - Summary of Deduction and Credits

Tuition and Fees Deduction Summary

1	Total 2018 tuition and fees paid for purposes of deduction	1	
2	Modified adjusted gross income	2	
3	Maximum deduction allowed	3	
4	Allowable Tuition and Fees Deduction (lesser of line 1 or line 3)	4	0.

American Opportunity, Lifetime Learning Credits Summary

5	Tentative American Opportunity Credit	5	350.
6	Tentative Lifetime Learning Credit	6	
7	Total Education Credits (after limitations)	7	350.

Form 6251
Line 37

Schedule D Tax Worksheet as refigured for the Alternative Minimum Tax

2018

► Keep for your records

Name(s) Shown on Return: Joseph B & Elizabeth R Mahoney

Social Security Number: 059-70-4091

		(a) Before Allocation of Capital Gain Excess *	(b) Allocation of Capital Gain Excess *	(c) After Allocation of Capital Gain Excess
1	Not applicable			
2	Enter your total qualified dividends as refigured for the Alternative Minimum Tax (AMT):			
a	Total qualified dividends			
b	Adjustment from Schedules K-1			
c	Other adjustments to qualified dividends			
d	Total. Combine lines 2a, 2b, and 2c		0.	0.
3	Enter the amount from Form 4952 for AMT, line 4g			
4	Enter the amount from Form 4952 for AMT, line 4e			
5	Subtract line 4 from line 3. If zero or less, enter -0-	0.		0.
6	Subtract line 5 from line 2. If zero or less, enter -0-	0.		0.
7	Net long-term capital gain:			
a	Enter the gain from line 15 of Schedule D as refigured for the AMT: 0.			
b	Enter the gain from line 16 of Schedule D as refigured for the AMT: 0.			
c	Enter the **smaller** of line 7a or line 7b	0.		0.
8	Enter the **smaller** of line 3 or line 4			
9	Subtract line 8 from line 7c. If zero or less, enter -0-	0.	0.	0.
10	Add lines 6 and 9	0.		0.
A	Enter the amount from Form 6251, line 6.	0.		
B	**Capital gain excess**. Subtract line A from line 10. *	0.		
11	Total 28% rate and unrecaptured section 1250 gain:			
a	Enter the gain from line 18 of Schedule D as refigured for the AMT: 0.			
b	Enter the gain from line 19 of Schedule D as refigured for the AMT:			
c	Add lines 11a and 11b			0.
12	Enter the **smaller** of line 9 or line 11c			0.
13	Subtract line 12 from line 10. Also enter this amount on Form 6251, line 13.			0.

* Capital gain excess applies only if filing Form 2555, Foreign Earned Income.

Form 6251 **Alternative Minimum Tax Worksheet** **2018**

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Taxable Income — Line 1

1	Enter the amount from Form 1040, line 10, if more than zero. If Form 1040, line line 10, is zero, subtract lines 8 and 9 of Form 1040 from line 7 of Form 1040 and enter the result here. (If less than zero, enter as a negative amount.)	**1**	70,866.
2	Additions to income	**2**	
3	Add lines 1 and 2	**3**	70,866.
4	Subtractions from income	**4**	
5	Subtract line 4 from line 3. Enter on Form 6251, line 1	**5**	70,866.

Taxes — Line 2a

1	Generation skipping transfer taxes included on Schedule A, line 6	**1**	

Refund of Taxes — Line 2b

1	Taxable refund of state and local income tax	**1**	
2	Amount and description of any refund of state and local personal property taxes, foreign income or real property taxes deducted after 1986	**2**	
3	Total tax refund adjustment. Enter on Form 6251, line 2b	**3**	

Alternative Tax Net Operating Loss Deduction (ATNOLD) — Line 2f

1	Alternative minimum taxable income (AMTI) without ATNOLD	**1**	94,866.
2	Enter adjustments	**2**	
3	Adjustment for domestic production activities deduction	**3**	
4	Adjusted AMTI without ATNOLD. Add lines 1-3	**4**	94,866.
5	ATNOLD limitation. Multiply line 4 by 90%	**5**	85,379.
6	Enter ATNOL carried to 2017 from other year(s)	**6**	
7	Enter ATNOL included above attributable to qualified disaster losses	**7**	
8	ATNOL above not attributable to qualified disaster losses. Line 6 minus 7	**8**	
9	ATNOL deduction other than qualified disaster losses. Lesser of line 5 or 8	**9**	
10	ATNOL Disaster Deduction. Lesser of line 7 or (line 4 minus line 9)	**10**	
11	ATNOLD. Add lines 9 and 10. Enter on Form 6251, line 2f, as neg	**11**	

Incentive Stock Options — Line 2i

1	Incentive stock options adjustment from Schedule K-1 worksheets	**1**	
2	Incentive stock options from Employer Stock Transaction Worksheets	**2**	
3	Incentive stock options from Exercise of Stock Options Worksheets	**3**	
4	Other incentive stock options	**4**	
5	Total incentive stock options. Enter on Form 6251, line 2i	**5**	

Disposition of Property — Line 2k

		Alternative Minimum Tax	Regular Tax	Difference
1	Net capital gain or loss (Schedule D)			
2	Ordinary gain or loss (Form 4797, Part II)			
3	Ordinary income from sale of Incentive Stock			
4	Total. Enter on Form 6251, line 2k			

Post-86 Depreciation — Line 2l

1	From depreciation worksheets	1	0.
2	Plus amount from Schedule K-1 worksheets	2	
3	Add lines 1 and 2.	3	0.
4	Any amount relating to an activity for which the partnership interest basis limits apply, for which you are not at risk, or which is a tax shelter farm activity.	4	
5	Total. Subtract line 4 from line 3. Enter on Form 6251, line 2l	5	0.

Passive Activities — Line 2m

1	Adjustment for recomputed income (loss) from passive activities	1	
2	Adjustment for recomputed income (loss) from publicly traded partnerships	2	
3	Other adjustments to passive activities	3	
4	Total. Add lines 1, 2, and 3. Enter on Form 6251, line 2m	4	

Circulation Costs — Line 2o

1	Circulation costs adjustment from Schedule K-1 Worksheets	1	
2	Other circulation costs adjustment	2	
3	Total. Add lines 1 and 2. Enter on Form 6251, line 2o	3	

Mining Costs — Line 2q

1	Mining costs adjustment from Schedule K-1 Worksheets	1	
2	Other mining costs adjustment	2	
3	Total. Add lines 1 and 2. Enter on Form 6251, line 2q	3	

Research and Experimental Costs — Line 2r

1	Research and Experimental costs adjustment from Schedule K-1 Worksheets	1	
2	Other research and experimental costs adjustment	2	
3	Total. Add lines 1 and 2. Enter on Form 6251, line 2r	3	

Intangible Drilling Costs — Line 2t

1	Excess intangible drilling costs	1	
2	Net income from oil and gas wells	2	
3	Multiply line 2 by 65% (.65)	3	
4	Tentative intangible drilling costs preference. Subtract line 3 from line 1	4	
5	Independent producers exception amount	5	
6	Subtract line 5 from line 4. Enter this amount on Form 6251, line 2t	6	

Other Adjustments — Line 3

1	Pre-1987 depreciation from depreciation worksheets	1	
2	Plus amount from Schedule K-1 worksheets	2	
3	Add lines 1 and 2	3	
4	Any amount relating to an activity for which the partnership interest basis limits apply, for which you are not at risk, or which is a tax shelter farm activity.	4	
5	Subtract line 4 from line 3	5	
6	Enter other adjustments, including income-based related adjustments	6	
7	Add lines 5 and 6	7	
8	Standard deduction if a qualified disaster loss was added to standard deduction.	8	
9	Total other adjustments. Add lines 7 and 8 and enter on Form 6251, line 3	9	

Alternative Minimum Taxable Income — Line 4

If married filing separately and Form 6251, line 4, is more than $718,800:			
1	Alternative minimum taxable income, Form 6251	**1**	
2	Threshold amount	**2**	
3	Subtract line 2 from line 1	**3**	
4	Multiply line 3 by 25% (.25)	**4**	
5	**Smaller** of line 4 or $54,700	**5**	
6	Add line 1 and line 5. Enter on Form 6251, line 4	**6**	

Exemption — Line 5

1	Enter $70,300 if single or head of household, $109,400 if married filing jointly or qualifying widow(er), $54,700 if married filing separately	**1**	109,400.
2	Enter your alternative minimum taxable income from Form 6251, line 4	**2**	94,866.
3	Enter $500,000 if single or head of household, $1,000,000 if married filing jointly or qualifying widow(er), $500,000 if married filing separately	**3**	1,000,000.
4	Subtract line 3 from line 2. If zero or less, enter -0-	**4**	0.
5	Multiply line 4 by 25% (.25)	**5**	0.
6	Subtract line 5 from line 1. If zero or less, enter -0-	**6**	109,400.
	If any of the three conditions under Certain Children Under Age 24 apply, go to line 7. Otherwise, enter this amount on Form 6251, line 29.		
7	Minimum exemption amount for certain children under age 24	**7**	
8 a	Enter the **child's earned income,** if any	**8 a**	
b	Enter any adjustments	**b**	
9	Add lines 7, 8a and 8b. If zero or less, enter -0-	**9**	
10	Enter the smaller of line 6 or line 9 here and on Form 6251, line 5.	**10**	

Form 6251
Line 7

Foreign Earned Income Alternative Minimum Tax Worksheet

2018

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

1		Enter amount from Form 6251, line 6	**1**	
2	**a**	Enter amount from Form(s) 2555, lines 45 and 50	**2a**	
	b	Enter the total amount of any itemized deductions or exclusions you could not claim because they are related to excluded income	**2b**	
	c	Subtract line 2b from line 2a. If zero or less, enter 0	**2c**	
3		Add line 1 and line 2c. Enter the result here and on Form 6251 line 36	**3**	
4		**Tax on amount on line 3** ● If you reported capital gain distributions directly on Schedule 1 (Form 1040), line 13; **or** you reported qualified dividends on Form 1040, line 3a; **or** you had a gain on both line 15 and 16 of Schedule D (Form 1040), enter the amount from line 3 of this worksheet on Form 6251, line 12. Complete the rest of Part III of Form 6251. However, before completing Part III, see Form 2555 to see if you must complete Part III with certain modifications. Then enter the amount from Form 6251, line 40 here. ● **All Others:** If line 3 is $191,100 or less ($95,550 or less if married filing separately), multiply line 3 by 26% (.26). Otherwise, multiply line 3 by 28% (.28) and subtract $3,822 ($1,911 if married filing separately) from the result.	**4**	
5		**Tax on amount on line 2c.** If line 2c is $191,100 or less ($95,550 or less if married filing separately), multiply line 2c by 26% (.26). Otherwise, multiply line 2c by 28% (.28) and subtract $3,822 ($1,911 if married filing separately) from the result	**5**	
6		Subtract line 5 from line 4. Enter here and on Form 6251, line 7. If zero or less, enter 0	**6**	

Federal Carryover Worksheet 2018

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

2017 State and Local Income Tax Information

(a) State or Local ID	(b) Paid With Extension	(c) Estimates Pd After 12/31	(d) Total With-held/Pmts	(e) Paid With Return	(f) Total Over-payment	(g) Applied Amount
CA			2,292.	146.		
Totals . .			2,292.	146.		

2017 State Extension Information

(a) State	(b) Paid With Extension

2017 Locality Extension Information

(a) Locality	(b) Paid With Extension

2017 State Estimates Information

(a) State	(c) Estimates Paid After 12/31

2017 Locality Estimates Information

(a) Locality	(c) Estimates Paid After 12/31

2017 State Taxes Due Information

(a) State	(e) Paid With Return
CA	146.

2017 Locality Taxes Due Information

(a) Locality	(e) Paid With Return

2017 State Refund Applied Information

(a) State	(g) Applied Amount

2017 Locality Refund Applied Information

(a) Locality	(g) Applied Amount

2017 State Tax Refund Information

(a) State	(d) Total Withheld/Pmts	(f) Total Overpayment
CA	2,292.	

2017 Locality Tax Refund Information

(a) Locality	(d) Total Withheld/Pmts	(f) Total Overpayment

Joseph B & Elizabeth R Mahoney 059-70-4091

Other Tax and Income Information		2017	2018
1 Filing status	1	2 MFJ	2 MFJ
2 Number of exemptions for blind or over 65 (0 - 4)	2		
3 Itemized deductions	3	6,236.	3,817.
4 Check box if required to itemize deductions	4	☐	☐
5 Adjusted gross income	5	103,495.	104,382.
6 Tax liability for Form 2210 or Form 2210-F	6	14,987.	10,508.
7 Alternative minimum tax	7		
8 Federal overpayment applied to next year estimated tax	8		

QuickZoom to the IRA Information Worksheet for IRA information ►

Excess Contributions		2017	2018
9 a Taxpayer's excess Archer MSA contributions as of 12/31	9 a		
b Spouse's excess Archer MSA contributions as of 12/31	b		
10 a Taxpayer's excess Coverdell ESA contributions as of 12/31	10 a		
b Spouse's excess Coverdell ESA contributions as of 12/31	b		
11 a Taxpayer's excess HSA contributions as of 12/31	11 a		
b Spouse's excess HSA contributions as of 12/31	b		

Loss and Expense Carryovers Note: Enter all entries as a positive amount				2017	2018
12 a Short-term capital loss			12 a		
b AMT Short-term capital loss			b		
13 a Long-term capital loss			13 a		
b AMT Long-term capital loss			b		
14 a Net operating loss available to carry forward			14 a		
b AMT Net operating loss available to carry forward			b		
15 a Investment interest expense disallowed			15 a		
b AMT Investment interest expense disallowed			b		
16 Nonrecaptured net Section 1231 losses from:	a	2018	16 a		
	b	2017	b		0.
	c	2016	c	5,179.	5,179.
	d	2015	d	0.	0.
	e	2014	e	0.	0.
	f	2013	f	858.	
17 AMT Nonrecap'd net Sec 1231 losses from:	a	2018	17 a		
	b	2017	b		0.
	c	2016	c	5,179.	5,179.
	d	2015	d	0.	0.
	e	2014	e	0.	0.
	f	2013	f	858.	

Joseph B & Elizabeth R Mahoney 059-70-4091

Credit Carryovers					**2017**	**2018**
18	General business credit			**18**		
19	Adoption credit from:	**a**	2018	**19a**		
		b	2017	**b**		
		c	2016	**c**		
		d	2015	**d**		
		e	2014	**e**		
		f	2013	**f**		
20	Mortgage interest credit from:	**a**	2018	**20a**		
		b	2017	**b**		
		c	2016	**c**		
		d	2015	**d**		
21	Credit for prior year minimum tax			**21**		
22	District of Columbia first-time homebuyer credit			**22**		
23	Residential energy efficient property credit			**23**		

Other Carryovers					**2017**	**2018**
24	Section 179 expense deduction disallowed			**24**		0.
25	Excess foreign housing deduction:	**a**	Taxpayer (Form 2555, line 46)	**25a**		
		b	Taxpayer (Form 2555, line 48)	**b**		
		c	Spouse (Form 2555, line 46)	**c**		
		d	Spouse (Form 2555, line 48)	**d**		

Charitable Contribution Carryovers

26 **2017** Carryover of charitable contributions from:	**Other Property**		**Capital Gain**		**Cash**
	(a) 50%	**(b)** 30%	**(c)** 30%	**(d)** 20%	**(e)** 60%
a 2017					
b 2016					
c 2015					
d 2014					
e 2013					

27 **2018** Carryover of charitable contributions from:	**Other Property**		**Capital Gain**		**Cash**
	(a) 50%	**(b)** 30%	**(c)** 30%	**(d)** 20%	**(e)** 60%
a 2018					
b 2017					
c 2016					
d 2015					
e 2014					

28 Amount overpaid less earned income credit . . . . . 0.

2017 State Capital Loss Carryovers (For users **not** transferring from the prior year)

State ID	Short-term Capital Loss for State	AMT Short-term Capital Loss for State	Long-term Capital Loss for State	AMT Long-term Capital Loss for State	Capital Loss (combined) for State	AMT Capital Loss (combined) for State

IRA Information Worksheet 2018

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Part I	Traditional IRA	Taxpayer	Spouse
	Basis and Value		
1	Total basis in traditional IRAs		
2	Year-end value on 12/31/2018		
3	Basis carryover as of 12/31/2018		
	Excess Contributions		
4	Excess contributions as of 12/31/2017		
5	Carryover of excess contributions to 2019		

Part II	Roth IRA	Taxpayer	Spouse
	Basis (Contribution and Conversion History)		
6	Basis in Roth IRA contributions		
7	Basis in Roth IRA conversions		
8	Contribution basis carryover as of 12/31/2018		
9	Conversion basis carryover as of 12/31/2018		
	Excess Contributions		
10	Excess contributions as of 12/31/2017		
11	Carryover of excess contributions to 2019		

Part III	Traditional IRA Basis Detail	Taxpayer	Spouse
12	Basis for 2017 and earlier years		
13	Adjustment due to return of excess contributions		
14	Rollover of nontaxable portion of a qualified retirement plan		
15	Basis received from former spouse due to divorce or inherited		
16	Basis transferred to former spouse due to divorce		
17	Adjusted total basis in Traditional IRAs		

Part IV	Traditional IRA Year-end Value Detail	Taxpayer	Spouse
18	Enter the combined value of all traditional IRAs (including SEP and SIMPLE IRAs) on 12/31/2018 *(See Help)*		
19	If any amounts were recharacterized either to or from any traditional IRA, enter the net amounts recharacterized after 12/31/2018. qualified charitable distributions (QCD) made in Jan. 2019 to be treated as made in December 2018 *(See Help)*.		
20	Enter the total amount of any traditional IRA distributions that you rolled over, or intend to roll over, to another traditional IRA, but the rollover was (or will be) made after 12/31/2018		
21	Check this box if you converted **all** of the traditional IRAs you had in 2018 to Roth IRAs in 2018	☐	☐

Name(s) Shown on Return: Joseph B & Elizabeth R Mahoney

Social Security Number: 059-70-4091

Part V	Roth IRA Contribution and Conversion Balances	Taxpayer	Spouse
22	**Opened a Roth IRA before 2014**	Yes ☐ No ☐	Yes ☐ No ☐
	2017 Balances (Basis - Before 2018 Transactions)		
23	Cumulative regular **Roth** IRA contributions, including rollovers from Roth 401(k) and Roth 403(b)		
24	Cumulative pre 2014 conversions - taxable and nontaxable		
25	2014 conversion contributions taxable at conversion		
26	2014 conversion contributions not taxable at conversion		
27	2015 conversion contributions taxable at conversion		
28	2015 conversion contributions not taxable at conversion		
29	2016 conversion contributions taxable at conversion		
30	2016 conversion contributions not taxable at conversion		
31	2017 conversion contributions taxable at conversion		
32	2017 conversion contributions not taxable at conversion		
	2018 Transactions - Contributions	**Taxpayer**	**Spouse**
33	Regular **Roth** IRA contributions		
34	Rollover from Roth 401(k) and Roth 403(b)		
35	Conversion contributions taxable at conversion		
36	Conversion contributions not taxable at conversion		
37	Repayments of qualified Roth reservist distributions		
	2018 Transactions - Distributions		
38	Distributions from regular **Roth** IRA contributions and from rollovers from Roth 401(k) and Roth 403(b)		
39	Distributions from cumulative pre 2014 conversions		
40	Distributions from 2014 conversions taxable at conversion		
41	Distribs. from 2014 conversions not taxable at conversion		
42	Distributions from 2015 conversions taxable at conversion		
43	Distribs. from 2015 conversions not taxable at conversion		
44	Distributions from 2016 conversions taxable at conversion		
45	Distribs. from 2016 conversions not taxable at conversion		
46	Distributions from 2017 conversions taxable at conversion		
47	Distribs. from 2017 conversions not taxable at conversion		
48	Distributions from 2018 conversions taxable at conversion		
49	Distribs. from 2018 conversions not taxable at conversion		
50	Did you have any open Roth IRA accounts on 12/31/2018?	Yes ☐ No ☐	Yes ☐ No ☐
	Balance c/over to 2019 (Basis - After 2018 Transactions)		
51	Cumulative regular **Roth** IRA contributions, including rollovers from Roth 401(k) and Roth 403(b)		
52	Cumulative pre 2015 conversions - taxable and nontaxable		
53	2015 conversion contributions taxable at conversion		
54	2015 conversion contributions not taxable at conversion		
55	2016 conversion contributions taxable at conversion		
56	2016 conversion contributions not taxable at conversion		
57	2017 conversion contributions taxable at conversion		
58	2017 conversion contributions not taxable at conversion		
59	2018 conversion contributions taxable at conversion		
60	2018 conversion contributions not taxable at conversion		

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Part VI	Roth IRA Basis Adjustments	Taxpayer	Spouse
	Received From Former Spouse due to Divorce or Inheritance		
61	Cumulative regular **Roth** IRA contributions, including rollovers from Roth 401(k) and Roth 403(b)		
62	Cumulative pre 2014 conversions - taxable and nontaxable		
63	2014 conversion contributions taxable at conversion		
64	2014 conversion contributions not taxable at conversion		
65	2015 conversion contributions taxable at conversion		
66	2015 conversion contributions not taxable at conversion		
67	2016 conversion contributions taxable at conversion		
68	2016 conversion contributions not taxable at conversion		
69	2017 conversion contributions taxable at conversion		
70	2017 conversion contributions not taxable at conversion		
71	2018 conversion contributions taxable at conversion		
72	2018 conversion contributions not taxable at conversion		
	Transferred To Former Spouse due to Divorce		
73	Cumulative regular **Roth** IRA contributions, including rollovers from Roth 401(k) and Roth 403(b)		
74	Cumulative pre 2014 conversions - taxable and nontaxable		
75	2014 conversion contributions taxable at conversion		
76	2014 conversion contributions not taxable at conversion		
77	2015 conversion contributions taxable at conversion		
78	2015 conversion contributions not taxable at conversion		
79	2016 conversion contributions taxable at conversion		
80	2016 conversion contributions not taxable at conversion		
81	2017 conversion contributions taxable at conversion		
82	2017 conversion contributions not taxable at conversion		
83	2018 conversion contributions taxable at conversion		
84	2018 conversion contributions not taxable at conversion		

Form 8582 Line 7

Modified Adjusted Gross Income Worksheet

2018

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Description	Amount
Income	
Wages	57,013.
Interest income before Series EE bond exclusion	
Dividend income	
Tax refund	
Alimony received	
Nonpassive business income or loss	51,198.
Royalty and nonpassive rental activities income or loss	
Nonpassive partnership income or loss	
Nonpassive S corporation income or loss	
Nonpassive farm rental income or loss	
Nonpassive farm income or loss	
Nonpassive estate and trust income or loss	
Real estate mortgage investment conduits	
Business gains and losses from nonpassive activities	
Capital gains and losses	
Taxable IRA distributions	
Taxable pension distributions	
Unemployment compensation	
Other income	
Total income	108,211.
Adjustments	
Educator expenses	212.
Certain business expenses of reservists, performing artists, and government officials	
Health savings account deduction	
Moving expenses	
Self-employed SEP, SIMPLE, and qualified plans	
Self-employed health insurance deduction	
Penalty on early withdrawals of savings	
Alimony paid	
Other adjustments	
Total adjustments	212.
Modified adjusted gross income	107,999.

Depreciation Options 2018

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Depreciation for Miscellaneous 2% Itemized Deductions and Form 2106

1 Enable state depreciation calculation for assets and vehicles associated with Form 2106 that contain a miscelleanous 2% itemized deduction . . . . . [ ] Yes [X] No

2 Enable state depreciation calculation for assets associated with Miscellaneous 2% Itemized Deductions . . . . . [ ] Yes [X] No

MACRS Convention and Computation

[X] Compute convention (result shown below).

When 'Compute convention' is checked, the program automatically determines which convention applies to MACRS personal property assets placed in service in 2018, and checks the appropriate box below. If 'Compute Convention' is unchecked, the program uses the 'Half-year convention' unless you check 'Mid-quarter convention.'

1 [X] Half-year convention

2 [ ] Mid-quarter convention

3 Use IRS tables for all MACRS property placed in service this year? . . . . . [ ] Yes [X] No

Federal Section 179 Information

If more than one business activity is claiming a Section 179 expense deduction, the limitation must be computed on a separate copy of Form 4562, per the IRS instructions. This is the copy that appears on the menu as Form 4562:Section 179 Limitation. Please review Tax Help for instructions on allocating the allowable Section 179 back to the individual activities when the deduction is limited. If only one business activity is claiming a Section 179 expense deduction, the limitation will be computed on the Form 4562 for that activity.

1 a	Elect to treat Qualified Real Property as "Section 179 Property"	**1 a**	[ ] Yes [X] No
b	Calculated "Total cost of Section 179 property placed in service"	**b**	2,850.
c	Additions or subtractions to calculated total on line 1a	**c**	
2	If Married Filing Separately, enter:		
a	Total cost of eligible property placed in service this year by spouse	**2 a**	
b	Allocation percentage elected for your return, if other than 50%	**b**	%
c	Section 179 elected on Qualified Real Property this year by spouse	**c**	
3 a	Taxable income computed for the Section 179 limitation	**3 a**	110,061.
b	Additions or subtractions to taxable income	**b**	

State Depreciation

Enter the State ID of all states for which you want depreciation computed. A corresponding state record will be created on all assets and vehicles in the Federal return.

Note: Only supported states may be selected. Not applicable to California. California depreciation data must be entered in the state return.

To delete or change a state:

- Check the "Yes" box for "Delete this state's depreciation data from the Federal file now"
- Delete the entry in the "State" field, or change it to the desired state
- Check the "No" box for "Delete this state's depreciation data from the Federal file now"

States currently entered: _____

State . . . . .

Delete this state's depreciation data from Federal file when transferring to 2019 . . . . . [ ] Yes [ ] No

Delete this state's depreciation data from the Federal file now . . . . . [ ] Yes [ ] No

State . . . . .

Delete this state's depreciation data from Federal file when transferring to 2019 . . . . . [ ] Yes [ ] No

Delete this state's depreciation data from the Federal file now . . . . . [ ] Yes [ ] No

State Section 179 Dollar Limitation

1	State	**1**	
2 a	Married Filing Separately for state? If Yes, enter:	**2 a**	☐ Yes ☐ No
b	Total cost of state eligible property placed in service this year by spouse	**b**	
c	Allocation percentage elected for state return	**c**	%
d	State Section 179 elected on Qualified Real Property this year by spouse	**d**	
3 a	Elect to treat state Qualified Real Property as "Section 179 Property"	**3 a**	☐ Yes ☐ No
b	Calculated "Total cost of state Section 179 property placed in service"	**b**	
c	Additions or subtractions to state calculated value	**c**	
4	State maximum amount	**4**	
5	State threshold cost of Section 179 property	**5**	
6	Reduction in state limitation (Line 3b less line 5, not less than 0)	**6**	
7	State dollar limitation (Ln 4 less ln 6, not less than 0. MFS, times ln 2d)	**7**	
8	Total state Section 179 elected (Cannot exceed line 7)	**8**	
9	Total state Section 179 elected on Qualified Real Property	**9**	

State Defaults for post-2017 TCJA Autos/Trucks & Farm Property

Check box to reset all state Asset Class defaults shown below ☐

STATE CALC		Autos & Trucks		STATE CALC	Farm Property	
State	F/S conformity	Start	End	F/S conformity	Start	End
AL	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
AZ	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
AR	None	N/A	N/A	None	N/A	N/A
		See State Asset Class Default Statement				

State Defaults for Economic Stimulus Depreciation Allowance and 2018 Section 179

Note: Only supported states are shown

Check box to reset all state Economic Stimulus defaults shown below ☐

STATE CALC		STIMULUS BONUS DEPRECIATION			2018 SECTION 179		
State	F/S conformity	1st yr	Stimulus start	Stimulus end	1st yr	Maximum	Threshold
AL	State	Full	12/31/2008	12/31/2027	Full	1,000,000.	2,500,000.
AZ	State	Full	12/31/2012	12/31/2027	Part	1,000,000.	2,500,000.
AR	State	N/A	N/A	N/A	Full	25,000.	200,000.
							See State 2009 Economic Stimulus Default Statement

State Defaults for Qualified Disaster Area Depreciation Allowance and Section 179

Check box to reset all state Qualified Disaster Area defaults shown below ☐

STATE CALC		DISASTER AREA BONUS DEPRECIATION			DISASTER AREA SECTION 179		
State	F/S conformity	1st yr	Disaster Area start	Disaster Area end	1st yr	Maximum Increase	Threshold Increase
AL	None	N/A	N/A	N/A	N/A	0.	0.
AZ	State	N/A	12/31/2007	12/31/2013	Part	100,000.	600,000.
AR	None	N/A	N/A	N/A	N/A	0.	0.
						See State Qualified Disaster Area Default Statement	

State Defaults for Kansas Disaster Zone Depreciation Allowance and Section 179

Check box to reset all state Kansas Disaster Zone defaults shown below . . . . . ☐

STATE CALC		KANSAS ZONE BONUS DEPRECIATION			KANSAS ZONE SECTION 179		
State	F/S conformity	1st yr	Kansas Zone start	Kansas Zone end	1st yr	Maximum Increase	Threshold Increase
AL	None	N/A	N/A	N/A	N/A	0.	0.
AZ	State	N/A	05/04/2007	12/31/2009	Part	100,000.	600,000.
AR	None	N/A	N/A	N/A	N/A	0.	0.
						See State Kansas Disaster Zone Default Statement	

State Defaults for **Cellulosic Biomass Ethanol Plant Property** (CBEPP)

Check box to reset all state CBEPP defaults shown below . . . . . ☐

STATE CALC		CBEPP BONUS DEPRECIATION		
State	F/S conformity	1st yr	CBEPP start	CBEPP end
AL	Federal	Full	12/20/2006	12/31/2017
AZ	Federal	Full	12/20/2006	12/31/2017
AR	None	N/A	N/A	N/A
			See State CBEPP Default Statement	

State Defaults for GO Zone Depreciation Allowance and GO Zone Section 179

Check box to reset all state GO Zone defaults shown below . . . . . ☐

STATE CALC		GO ZONE BONUS DEPRECIATION			GO ZONE SECTION 179		
State	F/S conformity	1st yr	GO Zone start	GO Zone end	1st yr	Maximum Increase	Threshold Increase
AL	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
AZ	State	Full	08/28/2005	03/30/2012	Part	100,000.	600,000.
AR	None	N/A	N/A	N/A	N/A	0.	0.
						See State GO Zone Default Statement	

State Defaults for Pre-2006 Special Depreciation Allowance (SDA), and Trucks/Vans

Check box to reset all state SDA & Truck/Van defaults shown below . . . . . ☐

STATE CALC		PRE-2006 SPECIAL DEPRECIATION ALLOWANCE						Truck
State	F/S calc	SDA %	1st yr	30% start	30% end	50% start	50% end	/Van
AL	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
AZ	State	None	N/A	N/A	N/A	N/A	N/A	Y
AR	State	None	N/A	N/A	N/A	N/A	N/A	N
				See State Pre-2005 SDA Default Statement				

State Defaults for Sec 179 on Computer Software & Qualified Real Property

Check box to reset all state Sec 179 defaults shown below . . . . . ☐

					QUALIFIED REAL PROPERTY	
STATE CALC		COMPUTER SOFTWARE		STATE CALC	& 179 Lodging Property	
State	F/S conformity	Start	End	F/S conformity	Start	End
AL	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
AZ	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
AR	Federal	TY2003	PERMANENT	None	N/A	N/A
		See State Software/Real Property Sec 179 Default Statement				

State Defaults for Asset Class on Qualified Real Property & Farm Machinery/Equipment

Check box to reset all state Asset Class defaults shown below . . . . . ☐

STATE CALC		FARM & RETAIL		STATE CALC	RESTAURANT & LEASEHOLD	
State	F/S conformity	Start	End	F/S conformity	Start	End
AL	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
AZ	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
AR	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
		See State Asset Class Default Statement				

State Defaults for Taking Economic Stimulus Depreciation Allowance on Fruit/Nut Tree/Vine in Year Planted/Grafted

Check box to reset defaults shown below . . . . . ☐

STATE CALC			Fruit/Nut Tree/Vine SDA	
State	F/S conformity	1st yr	Start	End
AL	Federal	Full	12/31/15	12/30/27
AZ	State	Full	12/31/12	12/30/27
AR	State	N/A	N/A	N/A
			See Fruit/Nut Tree/Vine SDA in Year Planted/Grafted	

Section 179 Expense Report

2018

► Keep for your records

Name(s) Shown on Return: Joseph B & Elizabeth R Mahoney

Social Security Number: 059-70-4091

Activity	Description of Property	Business Use Cost/Basis	Elected Section 179 Expense
Sch C Web consulting services	Computer Laptop	1,000.	1,000.
Sch C Web consulting services	Semplice	150.	150.
Sch C Web consulting services	iPhone 7	700.	700.
Form 2106 Web Consulting	Computer Laptop	1,000.	1,000.
From K-1(s): Current year			
Prior year carryover			
Totals: Current year		2,850.	2,850.
Prior year carryover			

Two-Year Comparison 2018

Name(s) Shown on Return: Joseph B & Elizabeth R Mahoney

Social Security Number:

Income	2017	2018	Difference	%
Wages, salaries, tips, etc	55,219.	57,013.	1,794.	3.25
Interest and dividend income				
State tax refund	0.		0.	
Business income (loss)	51,989.	51,198.	-791.	-1.52
Capital and other gains (losses)				
IRA distributions				
Pensions and annuities				
Rents and royalties				
Partnerships, S Corps, etc				
Farm income (loss)				
Social security benefits				
Income other than the above				
Total Income	107,208.	108,211.	1,003.	0.94
Adjustments to Income	3,713.	3,829.	116.	3.12
Adjusted Gross Income	103,495.	104,382.	887.	0.86
Itemized Deductions				
Medical and dental				
Income or sales tax	2,835.	3,183.	348.	12.28
Real estate taxes				
Personal property and other taxes				
Interest paid				
Gifts to charity	1,350.	634.	-716.	-53.04
Casualty and theft losses				
Miscellaneous	2,051.		-2,051.	-100.00
Phaseout of itemized deductions		0.	0.	
Total Itemized Deductions	6,236.	3,817.	-2,419.	-38.79
Standard or Itemized Deduction	12,700.	24,000.	11,300.	88.98
Exemption Amount	20,250.	0.	-20,250.	-100.00
Qualified Business Income Deduction		9,516.	9,516.	
Taxable Income	70,545.	70,866.	321.	0.46
Income tax	9,646.	8,124.	-1,522.	-15.78
Additional income taxes				
Alternative minimum tax				
Total Income Taxes	9,646.	8,124.	-1,522.	-15.78
Nonbusiness credits	2,005.	4,710.	2,705.	134.91
Business credits				
Total Credits	2,005.	4,710.	2,705.	134.91
Self-employment tax	7,346.	7,234.	-112.	-1.52
Other taxes	0.	0.	0.	
Total Tax After Credits	14,987.	10,648.	-4,339.	-28.95
Withholding	7,956.	6,886.	-1,070.	-13.45
Estimated and extension payments				
Earned income credit				
Additional child tax credit				
Other payments		140.	140.	
Total Payments	7,956.	7,026.	-930.	-11.69
Form 2210 penalty	38.		-38.	-100.00
Applied to next year's estimated tax				
Refund				
Balance Due	7,069.	3,622.	-3,447.	-48.76

Current year effective tax rate 3.14%

Tax Summary 2018

► Keep for your records

Name (s)
Joseph B & Elizabeth R Mahoney

Total income	108,211.
Adjustments to income	3,829.
Adjusted gross income	104,382.
Itemized/standard deduction	24,000.
Qualified business income deduction	9,516.
Taxable income	70,866.
Tentative tax	8,124.
Additional taxes	
Alternative minimum tax	
Total credits	4,710.
Other taxes	7,234.
Total tax	10,648.
Total payments	7,026.
Estimated tax penalty	
Amount Overpaid	0.
Refund	0.
Amount Applied to Estimate	0.
Balance due	3,622.

Compare to U. S. Averages 2018

► Keep for your records

Name(s) Shown on Return	Social Security No
Joseph B & Elizabeth R Mahoney	059-70-4091

Your 2018 adjusted gross income (AGI) . . . . . 104,382.
National adjusted gross income range used below . . . . . from 100,000. to 199,999.

Note: National average amounts have been adjusted for inflation. See Help for details.

Selected Income, Deductions, and Credits	Actual Per Return	National Average
Salaries and wages	57,013.	119,624.
Taxable interest		1,343.
Tax-exempt interest		7,356.
Dividends		6,153.
Business net income	51,198.	26,962.
Business net loss		7,456.
Net capital gain		13,227.
Net capital loss		2,272.
Taxable IRA		28,120.
Taxable pensions and annuities		42,858.
Rent and royalty net income		13,675.
Rent and royalty net loss		8,973.
Partnership and S corporation net income		42,067.
Partnership and S corporation net loss		13,918.
Taxable social security benefits		24,347.
Medical and dental expenses deduction		13,011.
Taxes paid deduction	3,183.	11,774.
Interest paid deduction		9,311.
Charitable contributions deduction	634.	4,445.
Total itemized deductions	3,817.	26,894.
Child care credit		600.
Education tax credits	210.	1,506.
Child tax credit	4,500.	1,427.
Retirement savings contributions credit		0.
Earned income credit		0.

Other Information	Actual Per Return	National Average
Adjusted gross income	104,382.	141,529.
Taxable income	70,866.	106,982.
Income tax	8,124.	17,966.
Alternative minimum tax		2,403.
Total tax liability	10,648.	18,706.

Form 2210 **Underpayment Penalty Worksheet** **2018**

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

(a) First Installment Due Date **4/15/2018** Required Installment . . _____
Underpayment . . . . . _____

Payment Date	Payment	Days Late	Rate Period	Interest Rate	Penalty
Total underpayment penalty on first required installment					

(b) Second Installment Due Date **6/15/2018** Required Installment . . _____
Underpayment . . . . . _____

Payment Date	Payment	Days Late	Rate Period	Interest Rate	Penalty
Total underpayment penalty on second required installment					

(c) Third Installment Due Date **9/15/2018** Required Installment . . _____
Underpayment . . . . . _____

Payment Date	Payment	Days Late	Rate Period	Interest Rate	Penalty
Total underpayment penalty on third required installment					

(d) Fourth Installment Due Date **1/15/2019** Required Installment . . _____
Underpayment . . . . . _____

Payment Date	Payment	Days Late	Rate Period	Interest Rate	Penalty
Total underpayment penalty on fourth required installment					

* Remaining balance due after applying all payments **Total penalty** . . . . _____

Estimated Taxes and Form W-4 Worksheet

Name: Joseph B & Elizabeth R Mahoney
SSN: 059-70-4091

Choose the Method You Will Use to Pay Your 2019 Federal Income Taxes

[ ] By withholding from my paychecks. (You will also need to complete the **Additional Information for Form W-4 Worksheet**. QuickZoom below.)

[X] By making estimated tax payments. If estimated payments are in addition to withholding, my estimated 2019 withholding will be . . . . . .

Overpayment from my 2018 return . . . . . 0.

Amount of my 2018 overpayment to apply to 2019 instead of refunding it . . . . . .

Enter Your Filing Status and Other Information for Your 2019 Tax Return

Choose your filing status . . . . . 2 - Married filing jointly

Taxpayer age as of the end of 2019 50
Spouse age as of the end of 2019 49

Do you qualify for an additional standard deduction?
Taxpayer:
Spouse:

Total 0

[ ] Check if you must itemize in 2019. (See Tax Help.)

Dependent of Another

[ ] Check if you will be the dependent of another person (but not if married filing jointly).

Dependents on return:	**2018**	**2019**
Number of qualifying children dependents age 16 and under		
Number of qualifying children dependents age 17 to 23		
Number of other dependents on return		

Enter Your 2019 Income and Deductions in 2nd column	**2018 Actual**	**2019 Expected**
Compensation:		
Annual wages and salary for taxpayer		
Medicare wages for taxpayer (W-2 box 5)		
Annual wages and salary for spouse	57,013.	
Medicare wages for spouse (W-2 box 5)	64,200.	
Self-employment Income:		
Schedule C income for taxpayer		
Schedule C income for spouse		
Schedule F & K-1 income for taxpayer		
Schedule F & K-1 income for spouse		
Conservation Reserve Progam Payments for taxpayer		
Conservation Reserve Progam Payments for spouse		
Annual net income from self-employment for taxpayer	51,198.	
Annual net income from self-employment for spouse		

W-2: [ ] Check to populate W-2 table from 2018 return

Employer	**Owner**	**Wages**	**2018 Withholding**	**2019 Wages**	**2019 Withholding**

Schedule C: [ ] Check to populate Schedule C table from 2018 return

Name	**Owner**	**2018 Income**	**2018 Expenses**	**2019 Income**	**2019 Expenses**

Other Tax Information:		
Note: Include this income in the Other Income section below.		
Net Investment Income for 3.8% tax	0.	
Qualified dividends		
Maximum Capital Gains Rate Tax Information:		
Net short-term capital gains or losses		
Net long-term capital gains or losses		
Net 28%-rate capital gains included in long-term		
Unrecap'd Sec 1250 gains incl in long-term *(see Tax Help)*		
Investment income election *(see Tax Help)*		
Other Income:		
Total of your other taxable income and losses *(see Tax Help)*	0.	
Foreign income or housing exclusions		
Adjustments:		
Deductible IRA contributions, alimony, etc	212.	
Itemized Deductions:		
Total medical expenses	0.	
State and local property and income taxes (or sales tax)	3,183.	
Deductible foreign income taxes		
Deductible mortgage interest		
Cash charitable contributions	634.	
Other charitable contributions		
Deductible investment interest expense, casualty or theft losses *(see Tax Help)*		
Other itemized deductions		
Net qualified disaster loss *(see Tax Help)*		
Other Deduction:		
Qualified business income deduction *(see Tax Help)*	9,516.	

Credits:		
Earned Income Tax Credit		
Child Tax Credit		
Child and Dependent Care Credit		
Education Credits		
Other Credits		

Income Tax Calculation for Your 2019 Tax Return	**2018 Actual**	**2019 Expected**
Taxable income	70,866.	0.
Income tax	8,124.	
Alternative minimum tax (**Enter** Alt Min tax expected in 2019)		
Premium tax credit repayment (**Enter** amt expected for 2019)		
Total credits (**Enter** credits expected in 2019)	4,710.	
Tax on self-employment income and add'l 0.9% Medicare tax	7,234.	0.
Net investment income tax (3.8%)		0.
Other taxes (**Enter** other taxes expected in 2019)	0.	
Total federal income tax	10,648.	0.

Enter the Tax Payments You've Already Made for Your 2019 Tax Return	
The federal income tax actually withheld from your paychecks to date	
Taxpayer	
Spouse	
Federal estimated tax payments you've already made	
Payment number 1 (April 15, **2019**)	
Payment number 2 (June 17, **2019**)	
Payment number 3 (September 16, **2019**)	
2018 federal overpayment credited to **2019** *(from page 1 above)*	
Total taxes paid to date	
Balance of payments needed or (expected refund)	0.

Summary of Taxes to be Paid for 2019	
Federal income taxes to be withheld from your paychecks	
Your 2018 federal overpayment you applied to 2019	
Your 2019 federal estimated taxes,	
based on 100% of your 2018 actual tax	3,624.
Estimate of total payments you will need to make for 2019	3,624.

Estimated Tax Payment Options

Name: Joseph B & Elizabeth R Mahoney
SSN: 059-70-4091

Prepare My 2019 Estimated Taxes Based on	Tax Amount
☐ 90% of tax on your 2019 estimated taxable income	0.
☐ 100% of tax on your 2019 estimated taxable income	0.
☐ 66-2/3% of tax on your 2019 estimated taxable income (for farmers and fishermen only, see Tax Help)	0.
☒ 100% (110%) of your 2018 taxes (prior-year exception)	
Note: If your 2018 taxes were less than $1000, see Tax Help	10,508.

Amount of Estimated Taxes to Pay in 2019	
Taxes based on method above	10,508.
Expected withholding for 2019 (2018 actual withholding)	6,886.
Taxes due after withholding	3,622.
Estimates you've already paid	
Last year's overpayment you applied to this year	
Balance of estimated taxes due	3,622.

Round My Payments Up

- ☐ To the next $10
- ☐ To the next $100

Prepare Estimated Tax Payment Vouchers

- ☒ The amount of estimated taxes due is $1,000 or more (see Tax Help)
- ☐ Even if the amount of estimated taxes due is less than $1,000
- ☐ No, do not prepare estimated tax payment vouchers

Schedule of Estimated Tax Payments for 2019 Check the box for the payment date due next. We will prepare your vouchers based on your choice.	
☐ Payment number 1, due April 15, 2019	906.
☐ Payment number 2, due June 17, 2019	906.
☐ Payment number 3, due September 16, 2019	906.
☐ Payment number 4, due January 15, 2020	906.

Total estimated tax payments for 2019	3,624.

Print Estimated Tax Vouchers

- ☒ Yes, print those prepared by program
- ☐ No, I will use those supplied by the I.R.S. and write in the amounts

Additional Information for Form W-4

Name: Joseph B & Elizabeth R Mahoney
SSN: 059-70-4091

☐ This box will be checked if your entries on the **Estimated Taxes and Form W-4 Worksheet** indicate that this worksheet and Form W-4 are necessary for your next year's plan.

Enter Salary and Pay Periods for 2019	**Taxpayer**	**Spouse**
Your annual salary for this year		
Salary you have already received in 2019		
Your remaining salary for this year	0.	
Number of paychecks you have remaining this year	☐	☐
How often you are paid		
Your gross salary per pay period		

Form W-4 Personal Allowances and Withholding	**Taxpayer**	**Spouse**
Withholding status		
Personal allowances (see Tax Help if more than 10)	☐	☐
Additional withholding per pay period		
Estimated future withholding per pay period		
Estimated future withholding through remainder of year		
Top tax rate being withheld	%	%

Change in Federal Income Tax Withholding per Pay Period	**Taxpayer**	**Spouse**
See tax help for more information.		
Current withholding per pay period		
Estimated future withholding per pay period		
Increase/(decrease) in net pay per pay period		

Summary of Federal Income Taxes to be Withheld in 2019: Total taxes withheld to date, entered on ES & Form W4 Worksheet and future withholding from above.	
Taxpayer's withholding	
Spouse's withholding	
Total withholding	

ELECTRONIC POSTMARK - CERTIFICATION OF ELECTRONIC FILING

Taxpayer: Joseph B & Elizabeth R Mahoney
Primary SSN: 059-70-4091

Federal Return Submitted: April 14, 2019 11:29 AM PDT
Federal Return Acceptance Date:

Your return was electronically transmitted on 04/14/2019

The Intuit Electronic Postmark shows the date and time Intuit received your federal tax return. The Intuit Electronic Postmark documents the filing date of your income tax return, and the electronic postmark information should be kept on file with your tax return and other tax-related documentation.

There are two important aspects of the Intuit Electronic Postmark:

1. THE INTUIT ELECTRONIC POSTMARK.
The electronic postmark shows the date and time Intuit received the federal return, and is deemed the filing date if the date of the electronic postmark is on or before the date prescribed for filing of the federal individual income tax return.

TIMELY FILING:
For your federal return to be considered filed on time, your return must be postmarked on or before midnight April 15, 2019. Intuit's electronic postmark is issued in the Pacific Time (PT) zone. If you are not filing in the PT zone, you will need to add or subtract hours from the Intuit Electronic Postmark time to determine your local postmark time. For example, if you are filing in the Eastern Time (ET) zone and you electronically file your return at 9 AM on April 15, 2019, your Intuit electronic postmark will indicate April 15, 2019, 6 AM. If your federal tax return is rejected, the IRS still considers it filed on time if the electronic postmark is on or before April 15, 2019, and a corrected return is submitted and accepted before April 20, 2019. If your return is submitted after April 20, 2019, a new time stamp is issued to reflect that your return was submitted after the IRS deadline and, consequently, is no longer considered to have been filed on time.

If you request an automatic six-month extension, your return must be electronically postmarked by midnight October 15, 2019 If your federal tax return is rejected, the IRS will still consider it filed on time if the electronic postmark is on or before October 15, 2019, and the corrected return is submitted and accepted by October 20, 2019.

2. THE ACCEPTANCE DATE.
Once the IRS accepts the electronically filed return, the acceptance date will be provided by the Intuit Electronic Filing Center. This date is proof that the IRS accepted the electronically filed return.

We need your consent - Early Access

This is an IRS requirement

IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at *complaints@tigta.treas.gov.*

To agree, enter your name and date in the boxes below and select the "I Agree" button on the bottom of the page.

First Name Last Name

Please type the date below:

Date

F7216U01 SBIA5001

Read and accept this Disclosure Consent

This is an IRS requirement

IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at *complaints@tigta.treas.gov.*

To agree, enter your name and date in the boxes below and select the "I Agree" button on the bottom of the page.

Sign this agreement by entering your name:

Please type the date below:

Date

Read and accept this Disclosure Consent

This is an IRS requirement

To, enable the Tax Identity restoration protection service that you purchased as part of the MAX bundle, we need your consent to send some of your personal information to our partner, ID Notify.

Entering your name and date below allows us to disclose the data below to ID Notify's parent company, CSIdentity Corporation. With your consent, we will send the following:
First Name, Middle Initial, Last Name, Date of Birth, Phone Number, Street Address, City, State, Zip, Social Security Number, Email Address, Username, and a randomly generated Subscriber Number.

IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

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To agree, enter your name and date in the boxes below and select the "I Agree" button on the bottom of the page.

I authorize Intuit to send my information listed above to CSIdentity Corporation.

Sign this agreement by entering your name:

Please type the date below:

Date

IMPORTANT DISCLOSURES

If you are owed a federal tax refund, you have a right to choose how you will receive the refund. There are several options available to you. Please read about these options below.

You can file your federal tax return electronically or by paper and obtain your federal tax refund *directly* from the Internal Revenue Service ("IRS") *for free.* If you file your tax return electronically, you can receive a refund check directly from the IRS through the U.S. Postal Service in 21 to 28 days from the time you file your tax return or the IRS can deposit your refund directly into your bank account in less than 21 days from the time you file your tax return unless there are delays by the IRS. If you file a paper return through the U.S. Postal Service, you can receive a refund check directly from the IRS through the U.S. Postal Service in 6 to 8 weeks from the time the IRS receives your return or the IRS can deposit your refund directly into your bank account in 6 to 8 weeks from the time the IRS receives your return. However, if your return contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund no earlier than February 15, 2019.

You can file your tax return electronically, select the Refund Processing Service ("RPS"), and have your federal income tax refund processed through a processor using banking services of a financial institution. The RPS allows your refund to be deposited into a bank account intended for one-time use at Green Dot Bank ("Bank") and deducts your TurboTax fees and other fees you authorize from your refund. The balance is delivered to you via the disbursement method you select. If you file your tax return electronically and select the RPS, the IRS will deposit your refund with Bank. Upon Bank's receipt of your refund, Santa Barbara Tax Products Group, LLC, a processor, will deduct and pay from your refund any fees charged by TurboTax for the preparation and filing of your tax return and any other amounts authorized by you and disburse the balance of your refund proceeds to you. Unless there are delays by the IRS, refunds are received in less than 21 days from the time you file your tax return electronically. However, if your return contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund no earlier than February 15, 2019.

The RPS is not necessary to obtain your refund. If you have an existing bank account, you do not need to use the RPS in order to receive a direct deposit from the IRS. You may consult the IRS website (irs.gov) for information about tax refund processing.

If you select the RPS, no prior debt you may owe to Bank will be deducted from your refund.

You can change your income tax withholdings which might result in you receiving additional funds throughout the year rather than waiting to receive these funds potentially in an income tax refund next year. Please consult your employer or tax advisor for additional details.

Information regarding low-cost deposit accounts may be available at www.mymoney.gov .

The chart below shows the options for filing your tax return (e-file or paper return), the RPS product, refund disbursement options, estimated timing for obtaining your tax refund proceeds, and costs associated with the various options.

WHAT TYPE OF FILING METHOD?	WHAT ARE YOUR DISBURSEMENT OPTIONS?	WHAT IS THE ESTIMATED TIME TO RECEIVE REFUND?	WHAT COSTS DO YOU INCUR IN ADDITION TO TAX PREPARATION FEES?
PAPER RETURN No Refund Processing Service	IRS direct deposit to your personal bank account.	Approximately 6 to 8 weeks [3]	Free
	Check mailed by IRS to address on tax return.	Approximately 6 to 8 weeks [3]	
ELECTRONIC FILING (E-FILE) No Refund Processing Service	IRS direct deposit to your personal bank account.	Usually within 21 days [3]	Free
	Check mailed by IRS to address on tax return.	Approximately 21 to 28 days [3]	
ELECTRONIC FILING (E-FILE) Refund Processing Service	(a) Direct deposit to your personal bank account, or (b) Load to your prepaid card [1].	Usually within 21 days [3]	Free option with your purchase of TurboTax Premium Services or TurboTax MAX [2]

[1] You may incur additional charges from the issuer of the prepaid card if you select to have your tax refund loaded on a prepaid debit card.

[2] The cost of TurboTax Premium Services and TurboTax MAX ranges depending on the edition of TurboTax purchased. See Section 3 of the Refund Processing Agreement on the next page for the cost of the service you have chosen.

[3] However, if your return contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund no earlier than February 15, 2019.

Questions? Call 1-877-908-7228

Pro Delegation Worksheet 2018

Check this box if you are preparing this return as a PRO preparer . . . . . ☐

Preparer / Electronic Return Originator (ERO) Information

Print name in signature area? ☐

Preparer Name _____

Preparer Tax ID # (PTIN) _____

NY Tax Preparer Registration # _____ or NY Exclusion Code ____

For NM, OR Preparers Only: State ID# _____

Preparer E-mail _____ Print date on return? ☐

Preparer Phone _____ CAF # _____

Electronic Filing Only: ERO Practitioner PIN

Electronic Filing and Printing of Tax Return Information

Electronic Filing:

☐ File **federal** return electronically

☐ File **state** returns electronically

Select state returns to file electronically:

State(s)

New! State e-file disclosure consent:

By using a computer system and software to prepare and transmit my client's return electronically, I consent to the disclosure of all information pertaining to my use of the system and software to create my client's return and to the electronic transmission of my client's return to the state Department of Revenue, as applicable by law.

Print and Mail Selections (use only if e-file ineligible):

☐ Federal return printed and mailed to IRS

☐ State return printed and mailed to state agency

Select state returns to file by mail:

State(s)

Practitioner PIN Program:

☐ Sign return electronically using Practitioner PIN

Choose one:

☐ Automatically generate PIN equal to last 5 digits of taxpayer(s) SSN (See help)

☐ Taxpayer(s) entered own PIN(s)

☐ Preparer entered PIN(s) on behalf of taxpayer(s)

Taxpayer's PIN (enter any 5 numbers). . . . . _____

Spouse's PIN filing a joint return (enter any 5 numbers) . . . . _____

Date PIN entered. . . . . _____

Identity Verification Information

Driver's License and/or State Id:

Taxpayer and Spouse (if applicable) driver's license and/or state identification must be completed on the federal information worksheet prior to e-filng the return.

Documents Used to Verify Primary Taxpayer Identity:

- ☐ Driver's license
- ☐ State issued identification card
- ☐ Passport
- ☐ Account statement from financial institution
- ☐ Utility billing statement
- ☐ Credit card billing statement

Finish and File Info:

- ☐ To indicate a client return download in FnF

Late Legislation Worksheet 2018

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Is the user impacted by any of the late legislation items below? . . . . . Yes [ ] No [X]

			Affected by This Topic?		Topic Was Extended
			Yes	No	
1	Premiums for mortgage insurance deductible as interest that is qualified residence interest (sec. 163(h)(3)) - Schedule A	**1**		X	
2	Accelerated depreciation for business property on an Indian reservation (sec. 168(j)(8)) - Form 4562	**2**			
3	Special depreciation allowance for second generation biofuel plant property (sec. 168(l)) - Form 4562	**3**			
4	Credit for certain nonbusiness energy property (sec. 25C(g)) - Form 5695	**4**		X	
5	Deduction for qualified tuition and related expenses (sec. 222(e)) - Form 8917	**5**		X	
6	Discharge of indebtedness on principal residence excluded from gross income of individuals (sec. 108(a)(1)(E)) - Form 982	**6**		X	
7	Credit for two-wheeled plug-in electric vehicles (sec. 30D(g)(3)E(ii)) - Form 8936	**7**		X	
8	Credit for alternative fuel vehicle refueling property (sec. 30C(g)) - Form 8911	**8**		X	
9	Incentives for biodiesel and renewable diesel: Excise tax credits and outlay payments for biodiesel fuel mixtures (secs. 6426(c)(6) and 6427(e)(6)(B)) - Form 4136	**9**			
10	Incentives for biodiesel and renewable diesel: Excise tax credits and outlay payments for renewable diesel fuel mixtures (secs. 6426(c)(6) and 6427(e)(6)(B)) - Form 4136	**10**			
11	Incentives for alternative fuel and alternative fuel mixtures: Excise tax credits and outlay payments for alternative fuel (secs. 6426(d)(5) and 6427(e)(6)(c)) - Form 4136	**11**			
12	Incentives for alternative fuel and alternative fuel mixtures: Excise tax credits for alternative fuel mixtures (sec. 6426(e)(3)) - Form 4136	**12**			
13	Alternative motor vehicle credit for qualified fuel cell motor vehicles (sec. 30B(b)) - Form 8910	**13**		X	
14	Three-year depreciation for race horses two years old or younger (sec. 168(e)(3)(A)) - Form 4562	**14**			

Smart Worksheets from your 2018 Federal Tax Return

SMART WORKSHEET FOR: Form 9465: Installment Agreement Request

Filing Address Smart Worksheet

Mail Form 9465 separately **only** if you are not filing a current year return.

Send Form 9465 to:
Department of the Treasury
Internal Revenue Service
P.O. Box 9941
Stop 5500
Ogden, UT 84409

SMART WORKSHEET FOR: Schedule C (Web consulting services): Profit or Loss from Business

Business Address Information Smart Worksheet

Business street address . 5025 Thacher Road
City, State and Zip Code (do not enter State and Zip Code if foreign address)
Ojai CA 93023
Or, foreign country information:

SMART WORKSHEET FOR: Schedule C (Web consulting services): Profit or Loss from Business

Activity Summary Smart Worksheet
Supporting information provided by program. NO ENTRIES ARE NEEDED.

		Regular Tax	QBI	Alternative Minimum Tax
A	Ownership	Taxpayer		
B	At risk status	All		
C	Passive status	Nonpassive		
	Schedule C			
D	Tentative profit (loss)	51,198.	51,198.	51,198.
E	Other adjustments			
F	At risk disallowed loss			
G	Passive carryover loss			
H	Passive disallowed loss			
I	Net profit (loss) allowed	51,198.	51,198.	51,198.
	Related Dispositions			
J	Tentative profit (loss)		0.	
K	At risk disallowed loss			
L	Passive carryover loss			
M	Passive disallowed loss			
N	Net profit (loss) allowed		0.	

SMART WORKSHEET FOR: Schedule C (Web consulting services): Profit or Loss from Business

Carryforward to 2019 Smart Worksheet
Supporting information provided by program. NO ENTRIES ARE NEEDED.

		Regular Tax	QBI	Alternative Minimum Tax
A	Section 179 carryover	0.		
	At-Risk Losses Carryover			
B	Schedule C suspended loss			
C	Schedule D short-term suspended loss			
D	Schedule D long-term suspended loss			
E	Form 4797 ordinary suspended loss			
F	Form 4797 long-term suspended loss			
	Passive Losses Carryover			
G	Schedule C suspended loss			
H	Schedule D short-term suspended loss			
I	Schedule D long-term suspended loss			
J	Form 4797 ordinary suspended loss			
K	Form 4797 long-term suspended loss			

SMART WORKSHEET FOR: Schedule C (Web consulting services): Profit or Loss from Business

Qualified Business Income Deduction Info

A	Is this activity a qualified trade or business?	[X] **Yes** [ ] **No**	
B	Trade or Business Name	Web consulting services	
C	Trade or Business ID Number		
D	Specified Service Trade or Business (SSTB)?	[ ] Yes [ ] No	
	If No, is income attributable to SSTB?	[ ] Yes [ ] No	
	If income is attributable to SSTB, select QBI worksheet of associated SSTB		
	Percentage of qualified income attributable to SSTB		%
E 1	Tentative Sch C profit (loss) from this business		51,198.
2	Sch C profit (loss) from former employer not eligible for QBI deduction		0.
3	Sch C profit (loss) not effectively connected to US trade or business		0.
4	Tentative Sch C profit (loss) from qualified business		51,198.
5	Allowable Sch C profit (loss) after passive/at-risk limits		51,198.
6	Self employed deductions connected to this business		
	a Self employed health insurance for this business		
	b Total deduction for 1/2 self employment tax	3,617.	
	c Deduction for 1/2 S.E. tax connected to this business	3,617.	
	d Total deduction for S.E. retirement contributions		
	e S.E. retirement deduction connected to this business		
	Total self employed deductions connected to this business		3,617.
7	Sch C profit (loss) after S.E. deductions		47,581.
8	Allowable Sch C profit (loss) allocated to SSTB		0.
9	Allowable Sch C profit (loss) from this business		47,581.

F

Description of Asset	Ordinary G/L

1	Ordinary gain (loss) from business assets	0.
2	Ordinary gain (loss) not part of QBI	
3	Qualified ordinary gain (loss)	0.
4	Allowable ordinary qualified gain (loss) after passive/at-risk limits	0.
5	Allowable ordinary gain (loss) allocated to SSTB	0.
6	Allowable ordinary gain (loss)/recapture from this business	0.

G

Description of Asset	1231 G/L

1	Section 1231 gain (loss) from business assets	0.
2	Section 1231 gain (loss) not related to qualified business income	
3	Section 1231 gain (loss) from qualified business	0.
4	Allowable ordinary 1231 qualified gain (loss) after passive/at-risk limits	0.
5	Allowable ordinary 1231 gain (loss) allocated to SSTB	0.
6	Allowable ordinary 1231 gain (loss) from this business	0.
H 1	Allowable QBI (E9 plus F6 plus G6)	47,581.
2	Qualified business income allocated to SSTB (E8 plus F5 plus G5)	0.

SMART WORKSHEET FOR: Schedule C (Web consulting services): Profit or Loss from Business

Qualified Business Income Deduction Info, Continued

I 1	Tentative wages	0.
2	Adjustments	
3	Qualified wages	0.
4	Qualified wages allocated to SSTB	0.

J	Description of Asset	UBIA
	Computer	2,500.
	Computer Laptop	1,000.
	See TBLUBIA	

1	Tentative Unadjusted Basis Immediately after Acquisition (UBIA)	4,350.
2	Adjustments	
3	Qualified UBIA	4,350.
4	Qualified UBIA allocated to SSTB	0.
K	QBI worksheet to report, double click to link	Web consulting services
L 1	Net income allocable to qualified payments from agricultural or horticultural coop	
2	Wages allocable to qualified payments from coop	
3	Form 1099PATR line 6 (DPAD) from coop(s) w/ tax year starting **before** 1/1/2018	
4	Form 1099PATR line 6 (DPAD) from coop(s) w/ tax year starting **after** 12/31/17	

SMART WORKSHEET FOR: Form 8863: Education Credits

Nonrefundable Credit -- Form 8863, Line 19

1	Enter amount from line 18, Form 8863	1	
2	Enter amount from line 9, Form 8863	2	210.
3	Add lines 1 and 2	3	210.
4	Enter the amount from Form 1040, line 11	4	8,124.
5	Enter the amount from Schedule 3 (Form 1040), lines 48 and 49 and the amount from Schedule R, line 22	5	
6	Subtract line 5 from line 4	6	8,124.
7	Enter the smaller of line 3 or line 6 here and on Form 8863, line 19	7	210.

SMART WORKSHEET FOR: Schedule C (Web consulting services): Profit or Loss from Business -- Form 4562 (Sch C Web consulting services): Depreciation and Amortization

Form 4562, Line 12 Smart Worksheet

(Only applies if Summary Form 4562 used)

A	Total Section 179 before limitation	1,850.
B	Section 179 allowable, if different	

SMART WORKSHEET FOR: Special Depreciation Allowance Elections

Economic Stimulus Property Smart Worksheet

For property placed in service in 2018
that is eligible to be Qualified Economic Stimulus Property

	Check this box to elect OUT of having Qualified Economic Stimulus property for ALL eligible classes of property	
A	3-Year Property	
B	5-Year Property	X
C	7-Year Property	X
D	10-Year Property	
E	15-Year Property	
F	20-Year Property	
G	Nonresidential Real Property	
H	Computer Software defined under IRC Section 167(f)(1)(B)	X
I	Water Utility Property	
J	Other Asset Class	
K	Other Asset Class	

SMART WORKSHEET FOR: 1040 Wks: 1040 Worksheet

Tax Smart Worksheet

A	Tax	8,124.
	Check if from:	
1	Tax table	X
2	Tax Computation Worksheet (see instructions)	
3	Schedule D Tax Worksheet	
4	Qualified Dividends and Capital Gain Tax Worksheet	
5	Schedule J	
6	Form 8615	
7	Foreign Earned Income Tax Worksheet	
B	Additional tax from Form 8814	
C	Additional tax from Form 4972	
D	Tax from additional Form(s) 4972	
E	Recapture tax from Form 8863	
F	IRC Section 197(f)(9)(B)(ii) election for an additional tax	
G	Health Coverage Tax Credit Recovery, Form 8885, Line 5, if negative	
H	**Tax**. Add lines A through G. Enter the result here and include in tax below	8,124.

SMART WORKSHEET FOR: Federal Information Worksheet

TurboTax for the Web Filing Status Smart Worksheet

Check this box to override the filing status selected thru Interview	
Marital Status	
Filing Status Selected	

SMART WORKSHEET FOR: Federal Information Worksheet

2017 Tax Cuts & Jobs Act
Apply 15-year recovery period to qualified improvement property
(asset types J2, J3, J4 and J5)
placed in service after December 31, 2017?

Yes [ ] **No** [X]

Refer to Tax Help

SMART WORKSHEET FOR: Dependent Information Worksheet (Aidan)

Dependency/EIC Smart Worksheet

NOTE: It is recommended that you answer the questions below using the Step-by-Step mode. That will help insure that answers to the questions are not inconsistent.

A How many months did this person live with you? The whole year

Note: If born or died in current year and lived with you entire time or qualified missing child select "The whole year". If more than one-half the year select 7 or more

B Who are the parents of this person?

(Used to determine if additional questions are necessary for children of divorced parents.)

Both Taxpayer and spouse	X
Taxpayer	
Spouse	

C Did this person provide more than 1/2 of their own support? ☐ Yes ☒ No

D Was this person married on December 31, 2018 and filing a joint return for the year (You may answer **no** if the only reason the joint return is filed is to get a refund of tax withheld or estimated tax payments and neither spouse would have a tax liability on their return if they filed separate returns)? ☐ Yes ☒ No

Detailed answers for this question. This dependent:

- Was married on December 31, 2018 ☐ Yes ☐ No
- If married, filed a joint return for the year ☐ Yes ☐ No
- If filed joint return, only filed to get a refund of tax withheld or estimated tax payments ☐ Yes ☐ No
- If filed married filing separate, neither spouse had a tax liability on their return if they had filed separately ☐ Yes ☐ No

E Is this person a Full time student? ☐ Yes ☐ No

F Is this person's gross income less than $4,150? ☐ Yes ☐ No

1 Did you provide over 1/2 the support for this person?
or
Did you provide over 10% of the support for the person and with other individuals who would be able to claim the person except for the support test over 1/2 the support and all of you have agreed that you alone will claim the person and you have filled out the Multiple Support Declaration, Form 2120, to attach to your return? ☐ Yes ☐ No

G Is there an agreement with this person's other parent about who can claim this person as a dependent? ☐ Yes ☐ No

Note: The noncustodial parent claiming the exemption for the child must attach to their return Form 8332 from the custodial parent releasing the claim to the exemption for the child

1 TurboTax Web Only:

Is the other parent claiming this dependent per the custody agreement? ☐ Yes ☐ No

Has the other parent waived their legal right so you can claim this dependent on your tax return? ☐ Yes ☐ No

H Who will be claiming this person as a dependent as a result of:

- an agreement between the parents
- the rules controlling who can claim a qualifying child when the child meets the conditions to be a qualifying child of more than one person?

Taxpayer (includes spouse if married filing joint) in this return?	X
Other parent in different return?	
Someone else in different return?	

SMART WORKSHEET FOR: Dependent Information Worksheet (Aidan)

Child and Dependent Care Expenses, Form 2441, Special Situations Worksheet

Check this box if this person is a qualifying person only for the dependent care expenses because they were not your dependent but would have been except that:
* They received gross income greater than $4,150 or more or
* They filed a joint return ☐

SMART WORKSHEET FOR: Dependent Information Worksheet (Declan)

Dependency/EIC Smart Worksheet

NOTE: It is recommended that you answer the questions below using the Step-by-Step mode. That will help insure that answers to the questions are not inconsistent.

A How many months did this person live with you? The whole year

Note: If born or died in current year and lived with you entire time or qualified missing child select "The whole year". If more than one-half the year select 7 or more

B Who are the parents of this person?

(Used to determine if additional questions are necessary for children of divorced parents.)

Both Taxpayer and spouse	X
Taxpayer	
Spouse	

C Did this person provide more than 1/2 of their own support? ☐ Yes ☒ No

D Was this person married on December 31, 2018 and filing a joint return for the year (You may answer **no** if the only reason the joint return is filed is to get a refund of tax withheld or estimated tax payments and neither spouse would have a tax liability on their return if they filed separate returns)? ☐ Yes ☒ No

Detailed answers for this question. This dependent:

- Was married on December 31, 2018 ☐ Yes ☐ No
- If married, filed a joint return for the year ☐ Yes ☐ No
- If filed joint return, only filed to get a refund of tax withheld or estimated tax payments ☐ Yes ☐ No
- If filed married filing separate, neither spouse had a tax liability on their return if they had filed separately ☐ Yes ☐ No

E Is this person a Full time student? ☐ Yes ☐ No

F Is this person's gross income less than $4,150? ☐ Yes ☐ No

1 Did you provide over 1/2 the support for this person?
or
Did you provide over 10% of the support for the person and with other individuals who would be able to claim the person except for the support test over 1/2 the support and all of you have agreed that you alone will claim the person and you have filled out the Multiple Support Declaration, Form 2120, to attach to your return? ☐ Yes ☐ No

G Is there an agreement with this person's other parent about who can claim this person as a dependent? ☐ Yes ☐ No

Note: The noncustodial parent claiming the exemption for the child must attach to their return Form 8332 from the custodial parent releasing the claim to the exemption for the child

1 TurboTax Web Only:

Is the other parent claiming this dependent per the custody agreement? ☐ Yes ☐ No

Has the other parent waived their legal right so you can claim this dependent on your tax return? ☐ Yes ☐ No

H Who will be claiming this person as a dependent as a result of:

- an agreement between the parents
- the rules controlling who can claim a qualifying child when the child meets the conditions to be a qualifying child of more than one person?

Taxpayer (includes spouse if married filing joint) in this return?	X
Other parent in different return?	
Someone else in different return?	

SMART WORKSHEET FOR: Dependent Information Worksheet (Declan)

Child and Dependent Care Expenses, Form 2441, Special Situations Worksheet

Check this box if this person is a qualifying person only for the dependent care expenses because they were not your dependent but would have been except that:
* They received gross income greater than $4,150 or more or
* They filed a joint return ☐

SMART WORKSHEET FOR: Dependent Information Worksheet (Darragh)

Dependency/EIC Smart Worksheet

NOTE: It is recommended that you answer the questions below using the Step-by-Step mode. That will help insure that answers to the questions are not inconsistent.

A How many months did this person live with you? The whole year

Note: If born or died in current year and lived with you entire time or qualified missing child select "The whole year". If more than one-half the year select 7 or more

B Who are the parents of this person?

(Used to determine if additional questions are necessary for children of divorced parents.)

Both Taxpayer and spouse	X
Taxpayer	
Spouse	

C Did this person provide more than 1/2 of their own support? . . . . . ☐ Yes ☒ No

D Was this person married on December 31, 2018 and filing a joint return for the year (You may answer **no** if the only reason the joint return is filed is to get a refund of tax withheld or estimated tax payments and neither spouse would have a tax liability on their return if they filed separate returns)? . . . . . ☐ Yes ☐ No

Detailed answers for this question. This dependent:

- Was married on December 31, 2018 . . . . . ☐ Yes ☐ No
- If married, filed a joint return for the year . . . . . ☐ Yes ☐ No
- If filed joint return, only filed to get a refund of tax withheld or estimated tax payments . . . . . ☐ Yes ☐ No
- If filed married filing separate, neither spouse had a tax liability on their return if they had filed separately . . . . . ☐ Yes ☐ No

E Is this person a Full time student? . . . . . ☐ Yes ☐ No

F Is this person's gross income less than $4,150? . . . . . ☐ Yes ☐ No

1 Did you provide over 1/2 the support for this person?
or
Did you provide over 10% of the support for the person and with other individuals who would be able to claim the person except for the support test over 1/2 the support and all of you have agreed that you alone will claim the person and you have filled out the Multiple Support Declaration, Form 2120, to attach to your return? . . . . . ☐ Yes ☐ No

G Is there an agreement with this person's other parent about who can claim this person as a dependent? . . . . . ☐ Yes ☐ No

Note: The noncustodial parent claiming the exemption for the child must attach to their return Form 8332 from the custodial parent releasing the claim to the exemption for the child

1 TurboTax Web Only:

Is the other parent claiming this dependent per the custody agreement? . . . . . ☐ Yes ☐ No

Has the other parent waived their legal right so you can claim this dependent on your tax return? . . . . . ☐ Yes ☐ No

H Who will be claiming this person as a dependent as a result of:

- an agreement between the parents
- the rules controlling who can claim a qualifying child when the child meets the conditions to be a qualifying child of more than one person?

Taxpayer (includes spouse if married filing joint) in this return?	X
Other parent in different return?	
Someone else in different return?	

SMART WORKSHEET FOR: Dependent Information Worksheet (Darragh)

Child and Dependent Care Expenses, Form 2441, Special Situations Worksheet

Check this box if this person is a qualifying person only for the dependent care expenses because they were not your dependent but would have been except that:
* They received gross income greater than $4,150 or more or
* They filed a joint return ☐

SMART WORKSHEET FOR: Form W-2 : Wage & Tax Statement (Copy 1)

Substitute Form W-2 Smart Worksheet

A Treat as substitute W-2 and generate a form 4852 . . . . . ☐

B Linked substitute W-2 Form 4852 . . . . . ►

C Enter Form 4852, Line 9 information. "How did you determine amounts on line 7 of Form 4852?"

D Form 4852, Line 10 information. "Explain your efforts to obtain Form W-2?"

E **QuickZoom** to completed Form 4852 for reference . . . . . ►

SMART WORKSHEET FOR: Child Tax Cr and Cr for Other Depend Wks

Line 7 Smart Worksheet

If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use this worksheet to figure the amount to enter on line 7.

Social security tax, Medicare tax, and Additional Medicare Tax on Wages.

A	Enter the social security tax withheld (Form(s) W-2, box 4)	3,980.
B	Enter the Medicare tax withheld (Form(s) W-2, box 6). Box 6 includes any Additional Medicare Tax withheld	931.
C	Enter any amount from Form 8959, line 7	0.
D	Add line A, B, and C	4,911.
E	Enter the Additional Medicare Tax withheld (Form 8959 line 22)	0.
F	Subtract line E from line D	4,911.

Additional Medicare Tax on Self-Employment Income.

G	Enter one-half of the Additional Medicare Tax, if any, on self-employment income (one-half of Form 8959, line 13)	0.

Tier 1 RRTA taxes as an employee of a railroad (enter amounts on lines H, I, J, and K) **or employee representative** (enter amounts on lines L, M, N, and O). Do not include amounts in Form W-2, box 14 that are identified as Additional Medicare Tax or Tier 2 tax. Do not include amounts shown on Form CT-2 on line 3 for Additional Medicare Tax or line 4 for Tier 2 tax.

H	Enter the Tier 1 tax (Form(s) W-2, box 14)	0.
I	Enter the Medicare Tax (Form(s) W-2, box 14)	0.
J	Enter the Additional Medicare Tax, if any, or RRTA compensation as an employee (Form 8959, line 17). Do not use the same amount from Form 8959, line 17 for both this line and line N.	
K	Add lines H, I, and J	0.
L	Enter one-half of Tier 1 tax (one-half of Forms CT-2, line 1 for all 4 quarters of 2018)	
M	Enter one-half of Tier 1 Medicare tax (one-half of Forms CT-2, line 2 for all 4 quarters of 2018)	
N	Enter one-half of the Additional Medicare Tax, if any, on RRTA compensation as an employee representative (one-half of Form 8959, line 17). Do not use the the same amount from Form 8959, line 17 for this line and line J	
0	Add line L, M, and N	

Line 7 Amount

P	Add line F, G, K and O. Enter here and on Line 14 Worksheet, line 7	4,911.

SMART WORKSHEET FOR: Tax and Interest Deduction Worksheet

Mortgage Interest Limited Smart Worksheet

If your mortgage interest deduction needs to be limited for one of the following reasons, use the Deductible Home Mortgage Interest Worksheet to determine the amount to be reported on lines **A**, **B**, and **C** below:

- The principal amount of your mortgage and home equity debt is over $750,000 ($375,000 if married filing separate), or
- You had home debt that was **not** used to buy, build or substantially improve your home that secures the loan

QuickZoom to Deductible Home Mortgage Interest Worksheet . . . . . ►

Does your mortgage interest need to be limited: Yes . . . ☐ No . . . ☐

A Home mortgage interest and points reported on Form 1098:

1 Sum of lines 5a through 5d below . . . . . _____

2 Limited amount to report on Sch A, line 8a . . . . . _____

B Home mortgage interest not reported on Form 1098:

1 Sum of lines 6a and 6b below . . . . . _____

2 Limited amount to report on Sch A, line 8b . . . . . _____

C Points not reported on Form 1098:

1 Sum of lines 7a through 7c below . . . . . _____

2 Limited amount to report on Sch A, line 8c . . . . . _____

SMART WORKSHEET FOR: Cash Contributions Worksheet

Detail of Mileage and Transportation Costs Worksheet

Note: Summarized from the Charitable Organization Worksheet**.**
Enter amounts on the Charitable Organization Worksheet.

		Deduction For Miles		Other Costs	
Name of Charitable Organization	**Miles Driven**	**50 % Charity**	**30% Charity**	**50 % Charity**	**30% Charity**
VFC Ojai	2700.0	378.00			
VFC Ojai	1400.0	196.00			
Totals:		574.00			

SMART WORKSHEET FOR: Misc Itemized Deductions Wks

Depreciation Smart Worksheet

A	Enter Section 179 carryover from prior year	
B	**QuickZoom** to the Asset Entry Worksheet ►	
C	**QuickZoom** to the Depreciation/Amortization Reports ►	
D	**QuickZoom** to Form 4562 for Schedule A ►	
E	Treat all MACRS assets for activity as qualified Indian reservation property?	[ ] Yes [X] No
F	Treat all assets acquired after Aug. 27, 2005 as qualified GO Zone property?	[ ] Regular [ ] Extension [X] No
G	Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property?	[ ] Yes [X] No
H	Was this property located in a Qualified Disaster Area?	[ ] Yes [X] No

SMART WORKSHEET FOR: Earned Income Credit Worksheet

Nontaxable Combat Pay Election Smart Worksheet

QuickZoom to enter nontaxable combat pay on Form W-2 ►

A Taxpayer:

1 Taxpayer, nontaxable combat pay

2 Election for earned income credit (EIC):
Elect taxpayer's nontaxable combat pay as earned income for EIC? ► [ ] **Yes** [ ] **No**

3 Election for dependent care benefits (DCB):
Elect taxpayer's nontaxable combat pay as earned income for DCB? ► [ ] **Yes** [ ] **No**

4 Election for child and dependent care credit:
Elect taxpayer's nontaxable combat pay as earned income for child and dependent care credit? ► [ ] **Yes** [ ] **No**

B Spouse:

1 Spouse, nontaxable combat pay

2 Election for earned income credit (EIC):
Elect spouse's nontaxable combat pay as earned income for EIC? ► [ ] **Yes** [ ] **No**

3 Election for dependent care benefits (DCB):
Elect spouse's nontaxable combat pay as earned income for DCB? ► [ ] **Yes** [ ] **No**

4 Election for child and dependent care credit:
Elect spouse's nontaxable combat pay as earned income for child and dependent care credit? ► [ ] **Yes** [ ] **No**

C You may compare the tax benefit of electing or not electing by checking a box on line A or line B and reviewing the overpayment or amount due below:

Overpayment _____ Amount due 3,622.

SMART WORKSHEET FOR: Earned Income Credit Worksheet

Investment Income Smart Worksheet

A	Taxable and tax exempt interest	
B	Dividend income	
C	Capital gain net **income**	
D	Royalty and rental of personal property net **income**	
E	Passive activity net **income**:	
1	Rental real estate net income or loss	
2	Farm rental net income or loss	
3	Partnerships and S corporations net income or loss	
4	Estates and trusts net income or loss	
5	Total of lines 1 through 4	
6	Total passive activity net **income**, line 5 if greater than zero	
F	Interest and dividends from Forms 8814	
G	Adjustments	
H	**Total investment income,** add lines A through G	0.

Is line H, **total investment income** over $3,500?

[X] **No.** You may take the credit.

[ ] **Yes. Stop.** You **cannot** take the credit.

SMART WORKSHEET FOR: Earned Income Credit Worksheet

Qualifying Children Smart Worksheet

First name Last name	MI Suff	Social security number Relationship	Year of birth Was the child under age 24 at the end of 2018, a student, and younger than you (or your spouse, if filing jointly)?	Was the child permanently and totally disabled during any part of 2018?	Lived with taxpayer in the U.S.
Aidan Mahoney	M	619-21-2021 Son	2000 [ ] Yes [ ] No	[ ] Yes [ ] No	12
Declan Mahoney	B	602-39-4848 Son	2003 [ ] [ ]	[ ] [ ]	12
Darragh Mahoney	H	621-57-6946 Son	2006 [ ] [ ]	[ ] [ ]	12

SMART WORKSHEET FOR: Estimated Tax Payment Options

For Residents of Guam or the U.S. Virgin Islands Only

[ ] Permanent resident of Guam or U.S. Virgin Islands

[ ] Nonpermanent resident of Guam or U.S. Virgin Islands

Additional information from your 2018 Federal Tax Return

Form 4562 (Section 179 Summary): Depreciation and Amortization

Line 6 Additional Section 179 Property Statement **Continuation Statement**

(a) Description of Property	(b) Cost (bus use only)	(c) Elected Cost
Semplice	150.	150.
iPhone 7	700.	700.
Computer Laptop	1,000.	1,000.
	Total	1,850.

SMART WORKSHEET FOR: Schedule C (Web consulting services): Profit or Loss from Business

TBLUBIA **Continuation Statement**

Semplice	150.
iPhone 7	700.
KIA SORENTO	0.
KIA SORENTO 2019	0.

Form 4562 Depreciation Options

State Asset Class Default Statement **Continuation Statement**

STATE CALC		Autos & Trucks		STATE CALC	Farm Property	
State	F/S conformity	Start	End	F/S conformity	Start	End
CO	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
CT	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
DE	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
DC	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
GA	Federal	01/01/2018	PERMANENT	None	N/A	N/A
HI	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
ID	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
IL	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
IN	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
IA	None	N/A	N/A	None	N/A	N/A
KS	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
KY	Federal	01/01/2018	PERMANENT	None	N/A	N/A
LA	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
ME	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
MD	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
MA	None	N/A	N/A	None	N/A	N/A
MI	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
MN	None	N/A	N/A	None	N/A	N/A
MS	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
MO	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
MT	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
NE	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
NH	None	N/A	N/A	None	N/A	N/A
NJ	Federal	01/01/2018	PERMANENT	None	N/A	N/A
NM	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
NY	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
NC	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
ND	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
OH	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
OK	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
OR	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
PA	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
RI	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
SC	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
UT	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
VT	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
VA	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
WV	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
WI	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
XX	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT

Form 4562 Depreciation Options

State 2009 Economic Stimulus Default Statement — Continuation Statement

STATE CALC		STIMULUS BONUS DEPRECIATION			2018 SECTION 179		
State	F/S conformity	1st yr	Stimulus start	Stimulus end	1st yr	Maximum	Threshold
CO	Federal	Full	12/31/2007	12/31/2027	Full	1,000,000.	2,500,000.
CT	Federal	Part	12/31/2007	12/31/2027	Full	1,000,000.	2,500,000.
DE	Federal	Full	12/31/2007	12/31/2027	Full	1,000,000.	2,500,000.
DC	State	N/A	N/A	N/A	Full	25,000.	200,000.
GA	State	N/A	N/A	N/A	Full	1,000,000.	2,500,000.
HI	State	N/A	N/A	N/A	Full	25,000.	200,000.
ID	State	Full	12/31/2007	12/31/2009	Full	1,000,000.	2,500,000.
IL	Federal	Part	12/31/2007	12/31/2027	Full	1,000,000.	2,500,000.
IN	State	N/A	N/A	N/A	Full	25,000.	2,500,000.
IA	State	N/A	N/A	N/A	Full	70,000.	280,000.
KS	Federal	Full	12/31/2007	12/31/2027	Full	1,000,000.	2,500,000.
KY	State	N/A	N/A	N/A	Full	25,000.	200,000.
LA	Federal	Full	12/31/2007	12/31/2027	Full	1,000,000.	2,500,000.
ME	State	N/A	N/A	N/A	Full	1,000,000.	2,500,000.
MD	State	N/A	N/A	N/A	Full	25,000.	200,000.
MA	State	N/A	N/A	N/A	Full	1,000,000.	2,500,000.
MI	Federal	Full	12/31/2007	12/31/2027	Full	1,000,000.	2,500,000.
MN	State	Part	12/31/2007	12/31/2027	Part	520,000.	2,070,000.
MS	State	N/A	N/A	N/A	Full	1,000,000.	2,500,000.
MO	Federal	Full	12/31/2007	12/31/2027	Full	1,000,000.	2,500,000.
MT	Federal	Full	12/31/2007	12/31/2027	Full	1,000,000.	2,500,000.
NE	Federal	Full	12/31/2007	12/31/2027	Full	1,000,000.	2,500,000.
NH	State	N/A	N/A	N/A	Full	500,000.	2,000,000.
NJ	State	N/A	N/A	N/A	Full	25,000.	200,000.
NM	Federal	Full	12/31/2007	12/31/2027	Full	1,000,000.	2,500,000.
NY	State	N/A	N/A	N/A	Full	1,000,000.	2,500,000.
NC	Federal	Part	12/31/2007	12/31/2027	Part	1,000,000.	2,500,000.
ND	Federal	Full	12/31/2007	12/31/2027	Full	1,000,000.	2,500,000.
OH	Federal	Part	12/31/2007	12/31/2027	Part	1,000,000.	2,500,000.
OK	Federal	Full	12/31/2007	12/31/2027	Full	1,000,000.	2,500,000.
OR	State	Full	12/31/2007	12/31/2027	Full	1,000,000.	2,500,000.
PA	State	N/A	N/A	N/A	Full	25,000.	200,000.
RI	State	N/A	N/A	N/A	Full	1,000,000.	2,500,000.
SC	State	N/A	N/A	N/A	Full	1,000,000.	2,500,000.
UT	Federal	Full	12/31/2007	12/31/2027	Full	1,000,000.	2,500,000.
VT	State	N/A	N/A	N/A	Full	1,000,000.	2,500,000.
VA	State	N/A	N/A	N/A	Full	1,000,000.	2,500,000.
WV	State	Full	12/31/2007	12/31/2027	Full	1,000,000.	2,500,000.
WI	State	Full	12/31/2007	12/31/2013	Full	1,000,000.	2,500,000.
XX	Federal	Full	12/31/2007	12/31/2027	Full	1,000,000.	2,500,000.

Form 4562 Depreciation Options

State Qualified Disaster Area Default Statement — Continuation Statement

STATE CALC		DISASTER AREA BONUS DEPRECIATION			DISASTER AREA SECTION 179		
State	F/S conformity	1st yr	Disaster Area start	Disaster Area end	1st yr	Maximum Increase	Threshold Increase
CO	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
CT	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
DE	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
DC	None	N/A	N/A	N/A	N/A	0.	0.
GA	None	N/A	N/A	N/A	N/A	0.	0.
HI	None	N/A	N/A	N/A	N/A	0.	0.

Form 4562 Depreciation Options

State Qualified Disaster Area Default Statement — Continuation Statement

STATE CALC		DISASTER AREA BONUS DEPRECIATION			DISASTER AREA SECTION 179		
State	F/S conformity	1st yr	Disaster Area start	Disaster Area end	1st yr	Maximum Increase	Threshold Increase
ID	State	Full	12/31/2008	12/31/2013	Full	100,000.	600,000.
IL	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
IN	None	N/A	N/A	N/A	N/A	0.	0.
IA	None	N/A	N/A	N/A	N/A	0.	0.
KS	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
KY	None	N/A	N/A	N/A	N/A	0.	0.
LA	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
ME	State	N/A	12/31/2010	12/31/2013	Full	100,000.	600,000.
MD	State	Full	12/31/2007	12/31/2013	N/A	0.	0.
MA	None	N/A	N/A	N/A	N/A	0.	0.
MI	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
MN	Federal	Part	12/31/2007	12/31/2013	Part	100,000.	600,000.
MS	State	N/A	12/31/2007	12/31/2013	Full	100,000.	600,000.
MO	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
MT	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
NE	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
NH	None	N/A	N/A	N/A	N/A	0.	0.
NJ	None	N/A	N/A	N/A	N/A	0.	0.
NM	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
NY	State	N/A	12/31/2007	12/31/2013	Full	100,000.	600,000.
NC	Federal	Part	12/31/2007	12/31/2013	Full	100,000.	600,000.
ND	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
OH	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
OK	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
OR	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
PA	None	N/A	N/A	N/A	N/A	0.	0.
RI	None	N/A	N/A	N/A	N/A	0.	0.
SC	State	N/A	12/31/2007	12/31/2013	Full	100,000.	600,000.
UT	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
VT	None	N/A	N/A	N/A	N/A	0.	0.
VA	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
WV	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
WI	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
XX	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.

Form 4562 Depreciation Options

State Kansas Disaster Zone Default Statement — Continuation Statement

STATE CALC		KANSAS ZONE BONUS DEPRECIATION			KANSAS ZONE SECTION 179		
State	F/S conformity	1st yr	Kansas Zone start	Kansas Zone end	1st yr	Maximum Increase	Threshold Increase
CO	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
CT	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
DE	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
DC	None	N/A	N/A	N/A	N/A	0.	0.
GA	None	N/A	N/A	N/A	N/A	0.	0.
HI	None	N/A	N/A	N/A	N/A	0.	0.
ID	State	Full	12/31/2008	12/31/2009	Full	100,000.	600,000.
IL	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
IN	None	N/A	N/A	N/A	N/A	0.	0.
IA	None	N/A	N/A	N/A	N/A	0.	0.
KS	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
KY	None	N/A	N/A	N/A	N/A	0.	0.

Form 4562 Depreciation Options
State Kansas Disaster Zone Default Statement — Continuation Statement

STATE CALC		KANSAS ZONE BONUS DEPRECIATION			KANSAS ZONE SECTION 179		
State	F/S conformity	1st yr	Kansas Zone start	Kansas Zone end	1st yr	Maximum Increase	Threshold Increase
LA	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
ME	None	N/A	N/A	N/A	N/A	0.	0.
MD	State	Full	05/04/2007	12/31/2009	N/A	0.	0.
MA	None	N/A	N/A	N/A	N/A	0.	0.
MI	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
MN	Federal	Part	05/04/2007	12/31/2009	Part	100,000.	600,000.
MS	State	N/A	05/04/2007	12/31/2009	Full	100,000.	600,000.
MO	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
MT	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
NE	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
NH	None	N/A	N/A	N/A	N/A	0.	0.
NJ	None	N/A	N/A	N/A	N/A	0.	0.
NM	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
NY	State	N/A	05/04/2007	12/31/2009	Full	100,000.	600,000.
NC	Federal	Part	05/04/2007	12/31/2009	Full	100,000.	600,000.
ND	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
OH	Federal	Full	05/04/2007	12/31/2009	Part	100,000.	600,000.
OK	State	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
OR	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
PA	None	N/A	N/A	N/A	N/A	0.	0.
RI	None	N/A	N/A	N/A	N/A	0.	0.
SC	None	N/A	N/A	N/A	N/A	0.	0.
UT	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
VT	None	N/A	N/A	N/A	N/A	0.	0.
VA	None	N/A	N/A	N/A	N/A	0.	0.
WV	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
WI	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
XX	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.

Form 4562 Depreciation Options
State CBEPP Default Statement — Continuation Statement

STATE CALC		CBEPP BONUS DEPRECIATION		
State	F/S conformity	1st yr	CBEPP start	CBEPP end
CO	Federal	Full	12/20/2006	12/31/2017
CT	Federal	Full	12/20/2006	12/31/2017
DE	Federal	Full	12/20/2006	12/31/2017
DC	None	N/A	N/A	N/A
GA	Federal	Full	12/20/2006	12/31/2017
HI	Federal	Full	12/20/2006	12/31/2017
ID	Federal	Full	12/20/2006	12/31/2017
IL	Federal	Full	12/20/2006	12/31/2017
IN	Federal	Full	12/20/2006	12/31/2017
IA	Federal	Full	12/20/2006	12/31/2017
KS	Federal	Full	12/20/2006	12/31/2017
KY	None	N/A	N/A	N/A
LA	Federal	Full	12/20/2006	12/31/2017
ME	State	Full	12/20/2006	12/31/2007
MD	Federal	Full	12/20/2006	12/31/2017
MA	Federal	Full	12/20/2006	12/31/2017
MI	Federal	Full	12/20/2006	12/31/2017
MN	Federal	Full	12/20/2006	12/31/2017

Form 4562 Depreciation Options
State CBEPP Default Statement — Continuation Statement

STATE CALC		CBEPP BONUS DEPRECIATION		
State	F/S conformity	1st yr	CBEPP start	CBEPP end
MS	None	N/A	N/A	N/A
MO	Federal	Full	12/20/2006	12/31/2017
MT	Federal	Full	12/20/2006	12/31/2017
NE	None	N/A	N/A	N/A
NH	None	N/A	N/A	N/A
NJ	None	N/A	N/A	N/A
NM	Federal	Full	12/20/2006	12/31/2017
NY	None	N/A	N/A	N/A
NC	Federal	Full	12/20/2006	12/31/2017
ND	Federal	Full	12/20/2006	12/31/2017
OH	Federal	Full	12/20/2006	12/31/2017
OK	Federal	Full	12/20/2006	12/31/2017
OR	Federal	Full	12/20/2006	12/31/2017
PA	None	N/A	N/A	N/A
RI	None	N/A	N/A	N/A
SC	None	N/A	N/A	N/A
UT	Federal	Full	12/20/2006	12/31/2017
VT	Federal	Full	12/20/2006	12/31/2017
VA	None	N/A	N/A	N/A
WV	None	N/A	N/A	N/A
WI	State	Full	12/20/2006	12/31/2013
XX	Federal	Full	12/20/2006	12/31/2017

Form 4562 Depreciation Options
State GO Zone Default Statement — Continuation Statement

STATE CALC		GO ZONE BONUS DEPRECIATION			GO ZONE SECTION 179		
State	F/S conformity	1st yr	GO Zone start	GO Zone end	1st yr	Maximum Increase	Threshold Increase
CO	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
CT	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
DE	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
DC	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
GA	None	N/A	N/A	N/A	N/A	0.	0.
HI	None	N/A	N/A	N/A	N/A	0.	0.
ID	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
IL	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
IN	None	N/A	N/A	N/A	N/A	0.	0.
IA	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
KS	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
KY	None	N/A	N/A	N/A	N/A	0.	0.
LA	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
ME	State	Full	08/28/2005	12/31/2007	N/A	0.	0.
MD	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
MA	None	N/A	N/A	N/A	N/A	0.	0.
MI	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
MN	Federal	Part	08/28/2005	03/30/2012	Part	100,000.	600,000.
MS	State	N/A	08/28/2005	03/30/2012	Full	100,000.	600,000.
MO	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
MT	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
NE	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
NH	None	N/A	N/A	N/A	N/A	0.	0.
NJ	None	N/A	N/A	N/A	N/A	0.	0.

Form 4562 Depreciation Options
State GO Zone Default Statement — Continuation Statement

STATE CALC		GO ZONE BONUS DEPRECIATION			GO ZONE SECTION 179		
State	F/S conformity	1st yr	GO Zone start	GO Zone end	1st yr	Maximum Increase	Threshold Increase
NM	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
NY	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
NC	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
ND	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
OH	Federal	Full	08/28/2005	03/30/2012	Part	100,000.	600,000.
OK	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
OR	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
PA	None	N/A	N/A	N/A	N/A	0.	0.
RI	None	N/A	N/A	N/A	N/A	0.	0.
SC	State	Full	08/28/2005	05/06/2009	Full	100,000.	600,000.
UT	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
VT	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
VA	None	N/A	N/A	N/A	N/A	0.	0.
WV	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
WI	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
XX	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.

Form 4562 Depreciation Options
State Pre-2005 SDA Default Statement — Continuation Statement

STATE CALC		PRE-2006 SPECIAL DEPRECIATION ALLOWANCE						Truck
State	F/S calc	SDA %	1st yr	30% start	30% end	50% start	50% end	/Van
CO	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
CT	Fed	50, 30	Part	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
DE	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
DC	State	None	N/A	N/A	N/A	N/A	N/A	Y
GA	State	None	N/A	N/A	N/A	N/A	N/A	Y
HI	State	None	N/A	N/A	N/A	N/A	N/A	Y
ID	State	None	N/A	N/A	N/A	N/A	N/A	Y
IL	Fed	50, 30	Part	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
IN	State	None	N/A	N/A	N/A	N/A	N/A	Y
IA	Both	50	Full	N/A	N/A	05/06/2003	12/31/2004	Y
KS	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
KY	State	None	N/A	N/A	N/A	N/A	N/A	Y
LA	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
ME	Both	50, 30	Full	09/11/2001	12/31/2001	01/01/2006	12/31/2006	Y
MD	State	None	N/A	N/A	N/A	N/A	N/A	Y
MA	State	None	N/A	N/A	N/A	N/A	N/A	Y
MI	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
MN	Fed	50, 30	Part	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
MS	State	None	N/A	N/A	N/A	N/A	N/A	Y
MO	Both	50, 30	Full	09/11/2001	06/30/2002	05/06/2003	12/31/2006	Y
MT	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
NE	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
NH	State	None	N/A	N/A	N/A	N/A	N/A	N
NJ	Both	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2003	Y
NM	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
NY	Both	50, 30	Full	09/11/2001	05/31/2003	05/06/2003	05/31/2003	Y
NC	Fed	50, 30	Part	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
ND	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
OH	Fed	50, 30	Part	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
OK	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y

Form 4562 Depreciation Options
State Pre-2005 SDA Default Statement — Continuation Statement

STATE CALC		PRE-2006 SPECIAL DEPRECIATION ALLOWANCE						Truck
State	F/S calc	SDA %	1st yr	30% start	30% end	50% start	50% end	/Van
OR	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
PA	State	None	N/A	N/A	N/A	N/A	N/A	Y
RI	State	None	N/A	N/A	N/A	N/A	N/A	Y
SC	State	None	N/A	N/A	N/A	N/A	N/A	Y
UT	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
VT	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
VA	State	None	N/A	N/A	N/A	N/A	N/A	Y
WV	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
WI	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
XX	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y

Form 4562 Depreciation Options
State Software/Real Property Sec 179 Default Statement — Continuation Statement

STATE CALC		COMPUTER SOFTWARE		STATE CALC	& 179 Lodging Property	
State	F/S conformity	Start	End	F/S conformity	Start	End
CO	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
CT	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
DE	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
DC	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
GA	Federal	TY2003	PERMANENT	None	N/A	N/A
HI	None	N/A	N/A	None	N/A	N/A
ID	Federal	TY2003	PERMANENT	State	TY2010	PERMANENT
IL	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
IN	Federal	TY2003	PERMANENT	State	TY2010	PERMANENT
IA	None	N/A	N/A	State	TY2018	PERMANENT
KS	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
KY	None	N/A	N/A	None	N/A	N/A
LA	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
ME	State	TY2011	PERMANENT	State	TY2011	PERMANENT
MD	None	N/A	N/A	None	N/A	N/A
MA	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
MI	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
MN	None	N/A	N/A	None	N/A	N/A
MS	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
MO	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
MT	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
NE	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
NH	None	N/A	N/A	None	N/A	N/A
NJ	None	N/A	N/A	None	N/A	N/A
NM	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
NY	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
NC	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
ND	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
OH	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
OK	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
OR	Federal	TY2003	PERMANENT	State	TY2011	PERMANENT
PA	None	N/A	N/A	None	N/A	N/A
RI	State	TY2014	PERMANENT	State	TY2014	PERMANENT
SC	Federal	TY2003	PERMANENT	State	TY2010	PERMANENT
UT	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
VT	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT

Form 4562 Depreciation Options
State Software/Real Property Sec 179 Default Statement — Continuation Statement

STATE CALC		COMPUTER SOFTWARE		STATE CALC	& 179 Lodging Property	
State	F/S conformity	Start	End	F/S conformity	Start	End
VA	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
WV	Federal	TY2003	PERMANENT	State	TY2010	TY2011
WI	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
XX	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT

Form 4562 Depreciation Options
State Asset Class Default Statement — Continuation Statement

STATE CALC		FARM & RETAIL		STATE CALC	RESTAURANT & LEASEHOLD	
State	F/S conformity	Start	End	F/S conformity	Start	End
CO	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
CT	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
DE	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
DC	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
GA	None	N/A	N/A	Federal	10/22/2004	12/31/2017
HI	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
ID	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
IL	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
IN	Federal	12/31/2008	12/31/2017	State	12/31/2011	12/31/2017
IA	None	N/A	N/A	None	N/A	N/A
KS	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
KY	None	N/A	N/A	None	N/A	N/A
LA	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
ME	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
MD	None	N/A	N/A	None	N/A	N/A
MA	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
MI	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
MN	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
MS	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
MO	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
MT	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
NE	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
NH	None	N/A	N/A	None	N/A	N/A
NJ	None	N/A	N/A	None	N/A	N/A
NM	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
NY	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
NC	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
ND	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
OH	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
OK	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
OR	State	12/31/2008	12/31/2017	State	10/22/2004	12/31/2017
PA	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
RI	State	12/31/2013	12/31/2017	State	12/31/2013	12/31/2017
SC	State	12/31/2008	12/31/2009	State	12/31/2014	12/31/2017
UT	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
VT	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
VA	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
WV	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
WI	State	12/31/2008	12/31/2013	State	10/22/2004	12/31/2013
XX	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017

Form 4562 Depreciation Options

Fruit/Nut Tree/Vine SDA in Year Planted/Grafted — Continuation Statement

STATE CALC			Fruit/Nut Tree/Vine SDA	
State	F/S conformity	1st yr	Start	End
CO	Federal	Full	12/31/15	12/30/27
CT	Federal	Part	12/31/15	12/30/27
DE	Federal	Full	12/31/15	12/30/27
DC	State	N/A	N/A	N/A
GA	State	N/A	N/A	N/A
HI	State	N/A	N/A	N/A
ID	State	N/A	N/A	N/A
IL	Federal	Part	12/31/15	12/30/27
IN	State	N/A	N/A	N/A
IA	State	N/A	N/A	N/A
KS	Federal	Full	12/31/15	12/30/27
KY	State	N/A	N/A	N/A
LA	Federal	Full	12/31/15	12/30/27
ME	State	N/A	N/A	N/A
MD	State	N/A	N/A	N/A
MA	State	N/A	N/A	N/A
MI	Federal	N/A	12/31/15	12/30/27
MN	Federal	Part	12/31/15	12/30/27
MS	State	N/A	N/A	N/A
MO	Federal	Full	12/31/15	12/30/27
MT	Federal	Full	12/31/15	12/30/27
NE	Federal	Full	12/31/15	12/30/27
NH	State	N/A	N/A	N/A
NJ	State	N/A	N/A	N/A
NM	Federal	Full	12/31/15	12/30/27
NY	State	N/A	N/A	N/A
NC	Federal	Part	12/31/15	12/30/27
ND	Federal	Full	12/31/15	12/30/27
OH	Federal	Part	12/31/15	12/30/27
OK	Federal	Full	12/31/15	12/30/27
OR	Federal	Full	12/31/15	12/30/27
PA	State	N/A	N/A	N/A
RI	State	N/A	N/A	N/A
SC	State	N/A	N/A	N/A
UT	Federal	Full	12/31/15	12/30/27
VT	State	N/A	N/A	N/A
VA	State	N/A	N/A	N/A
WV	Federal	Full	12/31/15	12/30/27
WI	State	Full	12/31/15	12/31/13
XX	Federal	Full	12/31/15	12/30/27

175
Date Accepted_____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR **2018**

California Online e-file Return Authorization for Individuals

FORM **8453-OL**

Your first name and initial	Last name	Suffix	Your SSN or ITIN
JOSEPH B	MAHONEY		059-70-4091
If filing jointly, spouse's/RDP's first name	Last name	Suffix	Spouse's/RDP's SSN or ITIN
ELIZABETH R	MAHONEY		563-95-6431

Street address (number and street) or PO box	Apt. no.	PMB/private mailbox	Daytime telephone number
5025 THACHER ROAD			(805)798-3430

City	State	ZIP code
OJAI	CA	93023

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

Part I Tax Return Information (whole dollars only)

1 California adjusted gross income. See instructions . . . . . 1 104,711.

2 Refund or no amount due. See instructions. . . . . 2 95.

3 Amount you owe. See instructions. 3

Part II Settle Your Account Electronically for Taxable Year 2018 (Payment due 4/15/2019)

4 ☒ Direct deposit of refund

5 ☐ Electronic funds withdrawal **5a** Amount _____ **5b** Withdrawal date (mm/dd/yyyy) _____

Part III Make Estimated Tax Payments for Taxable Year 2019 These are not installment payments for the current amount you owe.

	First Payment Due 4/15/2019	Second Payment Due 6/17/2019	Third Payment Due 9/16/2019	Fourth Payment Due 1/15/2020
6 Amount				
7 Withdrawal date				

Part IV Banking Information (Have you verified your banking information?)

8 Amount of refund to be directly deposited to account below 95.

9 Routing number 122000247

10 Account number 0465718633

11 Type of account: ☒ Checking ☐ Savings

12 The remaining amount of my refund for direct deposit _____

13 Routing number _____

14 Account number _____

15 Type of account: ☐ Checking ☐ Savings

Part V Declaration of Taxpayer(s)

I authorize my account to be settled as designated in Part II. If I check Part II, box 4, I declare that the direct deposit refund information in Part IV agrees with the authorization stated on my return. I authorize an electronic funds withdrawal for the amount listed on line 5a and any estimated payment amounts listed on line 6 from the bank account listed on lines 9, 10, and 11. If I have filed a joint return, this is an irrevocable appointment of the other spouse/RDP as an agent to receive the refund or authorize an electronic funds withdrawal.

Under penalties of perjury, I declare that the information I provided to the Franchise Tax Board (FTB), either directly or through e-file software, including my name, address, and social security number (SSN) or individual taxpayer identification number (ITIN), and the amounts shown in Part I above, agrees with the information and amounts shown on the corresponding lines of my 2018 California income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my return and accompanying schedules and statements to be transmitted to the FTB directly or through the e-file software. **If the processing of my return or refund is delayed, I authorize the FTB to disclose to me, either directly or through the e-file software, the reason(s) for the delay or the date when the refund was sent.**

Sign Here

Your signature _____ Date _____

Spouse's/RDP's signature. If filing jointly, both must sign. _____ Date _____

It is unlawful to forge a spouse's/RDP's signature.

TAXABLE YEAR

FORM

2018 California Resident Income Tax Return 540

APE

ATTACH FEDERAL RETURN

059-70-4091 MAHO 563-95-6431 18 PBA 541510
JOSEPH B MAHONEY
ELIZABETH R MAHONEY

5025 THACHER ROAD
OJAI CA 93023

05-01-1969 12-04-1970

If your California filing status is different from your federal filing status, check the box here . . . . . ☐

Filing Status

1 ☐ Single

2 ☒ Married/RDP filing jointly. See inst.

3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here

4 ☐ Head of household (with qualifying person). See instructions.

5 ☐ Qualifying widow(er). Enter year spouse/RDP died

See instructions.

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst . . . . . ● 6 ☐

▶ For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

Exemptions

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2, in the box. If you checked the box on line 6, see instructions. . ◉ 7 [2] X $118 = ◉ $ 236

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 . . . . . ◉ 8 [ ] X $118 = ◉ $

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 . . . . . ● 9 [ ] X $118 = ◉ $

10 **Dependents: Do not include yourself or your spouse/RDP.**

	Dependent 1	Dependent 2	Dependent 3
First Name	AIDAN M	DECLAN B	DARRAGH H
Last Name	MAHONEY	MAHONEY	MAHONEY
SSN	619-21-2021	602-39-4848	621-57-6946
Dependent's relationship to you	SON	SON	SON

Total dependent exemptions . . . . . ● 10 [3] X $367 = ◉ $ 1101

11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32. . . . . ◉ 11 $ 1337

Your name: M A H O N E Y Your SSN or ITIN: 059-70-4091

Taxable Income

12	State wages from your Form(s) W-2, box 16	12	57013.00
13	Enter federal adjusted gross income from Form 1040, line 7	13	104382.00
14	California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B	14	.00
15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	15	104382.00
16	California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C	16	329.00
17	California adjusted gross income. Combine line 15 and line 16	17	104711.00
18	Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540), Part II, line 30; **OR** Your California **standard deduction** shown below for your filing status: • Single or Married/RDP filing separately $4,401 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) $8,802 If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions	18	8802.00
19	Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0-	19	95909.00

Tax

31	Tax. Check the box if from: [X] Tax Table [ ] Tax Rate Schedule [ ] FTB 3800 [ ] FTB 3803	31	3637.00
32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than $194,504, see instructions	32	1337.00
33	Subtract line 32 from line 31. If less than zero, enter -0-	33	2300.00
34	Tax. See instructions. Check the box if from: [ ] Schedule G-1 [ ] FTB 5870A	34	.00
35	Add line 33 and line 34	35	2300.00

Special Credits

40	Nonrefundable Child and Dependent Care Expenses Credit. See instructions	40	.00
43	Enter credit name [ ] code [ ] and amount	43	.00
44	Enter credit name [ ] code [ ] and amount	44	.00
45	To claim more than two credits, see instructions. Attach Schedule P (540)	45	.00
46	Nonrefundable renter's credit. See instructions	46	.00
47	Add line 40 through line 46. These are your total credits	47	.00
48	Subtract line 47 from line 35. If less than zero, enter -0-	48	2300.00

Other Taxes

61	Alternative minimum tax. Attach Schedule P (540)	61	.00
62	Mental Health Services Tax. See instructions	62	.00
63	Other taxes and credit recapture. See instructions	63	.00
64	Add line 48, line 61, line 62, and line 63. This is your total tax	64	2300.00

Your name: M A H O N E Y Your SSN or ITIN: 059-70-4091

Payments

71	California income tax withheld. See instructions	71	2395.00
72	2018 CA estimated tax and other payments. See instructions	72	.00
73	Withholding (Form 592-B and/or 593). See instructions	73	.00
74	Excess SDI (or VPDI) withheld. See instructions	74	.00
75	Earned Income Tax Credit (EITC)	75	.00
76	Add lines 71 through 75. These are your total payments. See instructions	76	2395.00

Use Tax

91 **Use Tax.** Do not leave blank. See instructions . . . 91 0.00

If line 91 is zero, check if:
- [X] No use tax is owed.
- [ ] You paid your use tax obligation directly to CDTFA.

Overpaid Tax/Tax Due

92	Payments balance. If line 76 is more than line 91, subtract line 91 from line 76	92	2395.00
93	**Use Tax balance**. If line 91 is more than line 76, subtract line 76 from line 91	93	.00
94	Overpaid tax. If line 92 is more than line 64, subtract line 64 from line 92	94	95.00
95	Amount of line 94 you want applied to your **2019** estimated tax	95	0.00
96	Overpaid tax available this year. Subtract line 95 from line 94	96	95.00
97	Tax due. If line 92 is less than line 64, subtract line 92 from line 64	97	.00

Contributions

	Code	Amount
California Seniors Special Fund. See instructions	400	.00
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	401	.00
Rare and Endangered Species Preservation Voluntary Tax Contribution Program	403	.00

Your name: M A H O N E Y Your SSN or ITIN: 059-70-4091

Contributions

	Code	Amount
California Breast Cancer Research Voluntary Tax Contribution Fund	405	.00
California Firefighters' Memorial Fund	406	.00
Emergency Food for Families Voluntary Tax Contribution Fund	407	.00
California Peace Officer Memorial Foundation Fund	408	.00
California Sea Otter Fund	410	.00
California Cancer Research Voluntary Tax Contribution Fund	413	.00
School Supplies for Homeless Children Fund	422	.00
State Parks Protection Fund/Parks Pass Purchase	423	.00
Protect Our Coast and Oceans Voluntary Tax Contribution Fund	424	.00
Keep Arts in Schools Voluntary Tax Contribution Fund	425	.00
State Children's Trust Fund for the Prevention of Child Abuse	430	.00
Prevention of Animal Homelessness and Cruelty Fund	431	.00
Revive the Salton Sea Fund	432	.00
California Domestic Violence Victims Fund	433	.00
Special Olympics Fund	434	.00
Type 1 Diabetes Research Fund	435	.00
California YMCA Youth and Government Voluntary Tax Contribution Fund	436	.00
Habitat for Humanity Voluntary Tax Contribution Fund	437	.00
California Senior Citizen Advocacy Voluntary Tax Contribution Fund	438	.00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	439	.00
Rape Backlog Kit Voluntary Tax Contribution Fund	440	.00
Organ and Tissue Donor Registry Voluntary Tax Contribution Fund	441	.00
National Alliance on Mental Illness California Voluntary Tax Contribution Fund	442	.00
Schools Not Prisons Voluntary Tax Contribution Fund	443	.00
110 Add code 400 through code 443. This is your total contribution	110	.00

Your name: M A H O N E Y Your SSN or ITIN: 059-70-4091

Amount You Owe

111 AMOUNT YOU OWE. If you do not have an amount on line 96, add line 93, line 97, and line 110. See instructions. **Do not send cash.**
Mail to: **FRANCHISE TAX BOARD**
PO BOX 942867
SACRAMENTO CA 94267-0001 . . . . . ● **111** .00
Pay online – Go to **ftb.ca.gov/pay** for more information.

Interest and Penalties

112 Interest, late return penalties, and late payment penalties . . . . . **112** .00

113 Underpayment of estimated tax. Check the box: ● ☐ **FTB 5805 attached** ● ☐ **FTB 5805F attached** ● **113** .00

114 Total amount due. See instructions. Enclose, but **do not** staple, any payment . . . . . **114** .00

115 REFUND OR NO AMOUNT DUE. Subtract the sum of line 110, line 112 and line 113 from line 96. See instructions.
Mail to: **FRANCHISE TAX BOARD**
PO BOX 942840
SACRAMENTO CA 94240-0001 . . . . . ● **115** 95.00

Refund and Direct Deposit

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions.
Have you verified the routing and account numbers? Use whole dollars only.
All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Routing number: 122000247 ● Type: ☒ Checking ☐ Savings ● Account number: 046571863 3 ● **116** Direct deposit amount: 95.00

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Routing number ● Type: ☐ Checking ☐ Savings ● Account number ● **117** Direct deposit amount .00

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to **ftb.ca.gov/forms** and search for **1131**. To request this notice by mail, call 800.852.5711. Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature | Date | Spouse's/RDP's signature (if a joint tax return, both must sign)

Sign Here

It is unlawful to forge a spouse's/RDP's signature.

Joint tax return? (See instructions)

◉ Your email address. Enter only one email address.

◉ Preferred phone number: (805) 798-3430

Paid preparer's signature **(declaration of preparer is based on all information of which preparer has any knowledge)**: SELF-PREPARED

Firm's name (or yours, if self-employed) | ● PTIN

Firm's address | ● Firm's FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. . . ● ☐ Yes ● ☒ No

Print Third Party Designee's Name | Telephone Number

TAXABLE YEAR | SCHEDULE

2018 California Adjustments — Residents — CA (540)

Important: Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Names(s) as shown on tax return: JOSEPH B & ELIZABETH R MAHON

SSN or ITIN: 059-70-4091

Part I Income Adjustment Schedule

		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
Section A – Income from federal Form 1040				
1	Wages, salaries, tips, etc. See instructions before making an entry in column B or C 1	57,013.		
2	Taxable interest **(a)** _____ . . . . 2(b)			
3	Ordinary dividends. See instructions. **(a)** _____ . . . . 3(b)			
4	IRAs, pensions, and annuities. See instructions. **(a)** _____ . . . . 4(b)			
5	Social security benefits. **(a)** _____ . . . . 5(b)			
Section B – Additional Income from federal Schedule 1 (Form 1040)				
10	Taxable refunds, credits, or offsets of state and local income taxes 10			
11	Alimony received 11			
12	Business income or (loss) 12	51,198.		117.
13	Capital gain or (loss). See instructions 13			
14	Other gains or (losses) 14			
15a	Reserved . . . . 15(b)			
16a	Reserved . . . . 16(b)			
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc 17			
18	Farm income or (loss) 18			
19	Unemployment compensation 19			
20a	Reserved . . . . 20(b)			
21	Other income. **a** California lottery winnings; **b** Disaster loss deduction from FTB 3805V; **c** Federal NOL (federal Schedule 1 (Form 1040), line 21); **d** NOL deduction from FTB 3805V; **e** NOL from FTB 3805Z, 3806, 3807, or 3809; **f** Other (describe): _____ 21		a / b / c / d / e / f	a / b / c / d / e / f
22	**Total.** Combine line 1 through line 21 in column A. Add line 1 through line 21f in column B and column C. Go to Section C 22	108,211.		117.
Section C – Adjustments to Income from federal Schedule 1 (Form 1040)				
23	Educator expenses 23	212.	212.	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials 24			
25	Health savings account deduction 25			
26	Moving expenses. Attach federal Form 3903. See instructions 26			
27	Deductible part of self-employment tax 27	3,617.		
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 ___ ___ ___ – ___ ___ – ___ ___ ___ ___ Last name _____ 31a			
32	IRA deduction 32			
33	Student loan interest deduction 33			
34	Reserved 34			
35	Reserved 35			
36	Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instructions 36	3,829.	212.	
37	**Total.** Subtract line 36 from line 22 in columns A, B, and C. See instructions 37	104,382.	-212.	117.

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Part II Adjustments to Federal Itemized Deductions Check the box if you did NOT itemize for federal but will itemize for California ..... ◉ ☐		**A** Federal Amounts (from federal Schedule A (Form 1040))	**B** Subtractions See instructions	**C** Additions See instructions
Medical and Dental Expenses				
1 Medical and dental expenses ..... ◉ 0.	**1**			
2 Enter amount from federal Form 1040, line 7 ◉ 104,382.	**2**			
3 Multiply line 2 by 7.5% (0.075) ..... ◉ 7,829.	**3**			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0	**4**	◉		
Taxes You Paid				
5a State and local income tax or general sales taxes.	**5a**	◉ 3,183.	◉ 3,183.	
5b State and local real estate taxes	**5b**	◉		
5c State and local personal property taxes	**5c**	◉ 0.		
5d Add lines 5a through 5c	**5d**	◉ 3,183.		
5e Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B ..... Enter the difference from line 5d and line 5e, column A in line 5e, column C	**5e**	◉ 3,183.	◉ 3,183.	◉ 0.
6 Other taxes. List type ◉ _____	**6**	◉	◉	
7 Add lines 5e and 6	**7**	◉ 3,183.	◉ 3,183.	◉ 0.
Interest You Paid				
8a Home mortgage interest and points reported to you on Form 1098	**8a**	◉		◉
8b Home mortgage interest not reported to you on Form 1098	**8b**	◉		◉
8c Points not reported to you on Form 1098.	**8c**	◉		◉
8d Reserved	**8d**			
8e Add lines 8a through 8c	**8e**	◉		◉
9 Investment interest.	**9**	◉	◉	◉
10 Add lines 8e and 9	**10**	◉	◉	◉
Gifts to Charity				
11 Gifts by cash or check	**11**	◉ 634.	◉	◉
12 Other than by cash or check.	**12**	◉	◉	◉
13 Carryover from prior year.	**13**	◉	◉	◉
14 Add lines 11 through 13.	**14**	◉ 634.	◉	◉
Casualty and Theft Losses				
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions.	**15**	◉	◉	◉
Other Itemized Deductions				
16 Other—from list in federal instructions	**16**	◉	◉	◉
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	**17**	◉ 3,817.	◉ 3,183.	◉ 0.

18 **Total Adjustments to Federal Itemized Deductions.** Combine line 17 column A less column B plus column C ..... ◉ **18** 634.

Job Expenses and Certain Miscellaneous Deductions

19	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions.	**19**	6,988.
20	Tax preparation fees.	**20**	
21	Other expenses - investment, safe deposit box, etc. List type SEE CA MISC ITEMIZED DED.	**21**	212.
22	Add lines 19 through 21	**22**	7,200.
23	Enter amount from federal Form 1040, line 7 104,382.		
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0.	**24**	2,088.
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.	**25**	5,112.
26	**Total Itemized Deductions.** Add line 18 and line 25.	**26**	5,746.
27	Other adjustments. See instructions. Specify.	**27**	
28	Combine line 26 and line 27.	**28**	5,746.

29 **Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?**

Single or married/RDP filing separately **$194,504**
Head of household **$291,760**
Married/RDP filing jointly or qualifying widow(er) **$389,013**

No. Transfer the amount on line 28 to line 29.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29 . . . . . **29** 5,746.

30 **Enter the larger of the amount on line 29 or your standard deduction listed below**

Single or married/RDP filing separately. See instructions. **$4,401**
Married/RDP filing jointly, head of household, or qualifying widow(er) **$8,802**

Transfer the amount on line 30 to Form 540, line 18 . . . . . **30** 8,802.

TAXABLE YEAR **2018**

Depreciation and Amortization Adjustments

CALIFORNIA FORM **3885A**

Do not complete this form if your California depreciation amounts are the same as federal amounts.

Name(s) as shown on tax return: JOSEPH B & ELIZABETH R MAHONEY

SSN or ITIN: 059-70-4091

Part I Identify the Activity as Passive or Nonpassive. (See instructions.)

1 ☐ This form is being completed for a passive activity.

☒ This form is being completed for a nonpassive activity.

Business or activity to which form FTB 3885A relates: WEB CONSULTING SERV

Part II Election to Expense Certain Tangible Property (IRC Section 179).

2 Enter the amount from line 12 of the Tangible Property Expense Worksheet in the instructions . . . . . ◉ 2 1,700.

Part III Depreciation

	(a) Description of property placed in service	(b) Date placed in service mm/dd/yyyy	(c) California basis for depreciation	(d) Method	(e) Life or rate	(f) California depreciation deduction
3	COMPUTER LAPTOP	01/15/2018	0.	200DB	5.0	0.
	SEMPLICE	05/15/2018	150.	SL	3.0	33.
	IPHONE 7	01/15/2018	0.	200DB	7.0	0.

4 Add the amounts on line 3, column (f) . . . . . 4 33.

5 California depreciation for assets placed in service prior to 2018 . . . . . 5 0.

6 Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5 . . . . . 6 1,733.

7 Total federal depreciation from this activity. Enter depreciation from federal Form 4562, line 22 . . . . . 7 1,850.

8 **a** If line 6 is **more** than line 7, enter the difference here and see instructions 8a

b If line 6 is **less** than line 7, enter the difference here and see instructions . . . . . 8b 117.

Part IV Amortization

	(a) Description of cost	(b) Date amortization begins mm/dd/yyyy	(c) California basis for amortization	(d) Code section	(e) Period or percentage	(f) California amortization deduction
9						

10 Total California amortization from this activity. Add the amounts on line 9, column (f) 10

11 California amortization of costs that began before 2018 11

12 Total California amortization from this activity. Add the amounts on line 10 and line 11 12

13 Total federal amortization from this activity. Enter amortization from federal Form 4562, line 44 13

14 **a** If line 12 is **more** than line 13, enter the difference here and see instructions 14a

b If line 12 is **less** than line 13, enter the difference here and see instructions 14b

Schedule CA
Lines 12, 17 and 18

Federal Schedule C, E and F Adjustments

2018

Name as Shown on Return: Joseph B & Elizabeth R Mahoney

Social Security Number: 059-70-4091

Line 12 – Business Income or (Loss) Adjustments	**(B)** California Amount	**(C)** Federal Amount	**(d)** California Adjustment
Web consulting services	51,315.	51,198.	
Totals	51,315.	51,198.	117.

Line 17 – Rents, Royalties, Partnerships, Estates, Trusts, Etc Adjustments	**(B)** California	**(C)** Federal	**(d)** California Adjustment
Totals			

Line 18 – Farm Income or (Loss) Adjustments	**(B)** California	**(C)** Federal	**(d)** California Adjustment
Totals			

Schedule CA Adjustments

California Separately Reported Deductions and Miscellaneous Itemized Deductions Statement

2018

Name as Shown on Return: JOSEPH B & ELIZABETH R MAHONEY

Social Security Number: 059-70-4091

Part I — Itemized Deductions (Not Subject to 2% Limitation)

	Separately reported items All to Schedule CA/NR, Part II/III...		
	• Mortgage Interest Adjustment (...line 8a, col C)		
	• Investment interest expense (...line 9, col B or C)		
	• Mortgage interest credit, from federal Form 8396, line 3 (...line 8, col C)		
	• Qualified charitable contrib portion that exceeds 50% of AGI limit (...line 11, B)		
	• Charitable contribution to the College Access Tax Credit Fund for which a credit is being taken in the current year *(Enter as negative)* (...line 11, col B)		
	• Charitable contributions limitation for registered domestic partner (RDP)(11,B)		
	• Charitable contribution carryover deduction (...line 13, col C)		
	• Charitable contribution carryover of appreciated stock donated to a private foundation prior to 1/1/02 *(Enter as negative)* (...line 13, col B)		
	• California lottery losses *(Enter as negative)* (...line 16, col B)		
	• Federal estate tax *(Enter as negative)* (...line 16, col B)		
	• Generation skipping transfer tax *(Enter as negative)* (...line 6, col B)		
	• Casualty/theft losses adjustments (...line 16, col B if < 0 or line 15, col C if > 0)		
1	Adoption-related expenses *(Enter as negative)*	1	
2	California adjustments from K-1s - other taxes	2	
3	Interest paid on loans from a utility company to purchase energy efficient equipment or products for California residences	3	
4	Medical and Dental Expense Deduction	4	0.
5	Nontaxable income expenses	5	
6	State legislator's travel expenses *(Enter as negative)*	6	
7	Other (itemize):		
a		7 a	
b		b	
c		c	
d		d	
8	Total adjustments **not** subject to 2% limitation ►	8	0.

Part II — Itemized Deductions (Subject to 2% Limitation)

	Part II deductions will appear on Schedule CA or Schedule CA/NR, line 21		
1	Depreciation subject to the 2% limitation of federal adjusted gross income	1	
2	REMIC expenses, from Schedule E	2	
3	California adjustments from K-1s:		
a	Excess deductions on termination	3 a	
b	Deductions related to portfolio income	b	
c	Miscellaneous deductions limited to 2% of adjusted gross income	c	
4	Educator expenses from Schedule CA or Schedule CA(NR) not deducted elsewhere on the California return	4	212.
5	Other (itemize):		
a		5 a	
b		b	
c		c	
d		d	
6	Itemized deductions from the federal return	6	
7	Total California itemized deductions subject to 2% of federal adjusted gross income. Add Part II, lines 1 through 6	7	212.

Part III — Total California Miscellaneous Itemized Deductions Adjustment

1	Adjustment for Schedule CA/CA(NR) line 27. Add the totals from Part I only	1	0.

Form 8829
Lines 7, 8, 42

Form 8829 Worksheet

2018

Name(s) of Proprietor(s)	Your SSN
JOSEPH B MAHONEY	059-70-4091

Business name . . . . . WEB CONSULTING SERVICES
BERT'S OFFICE

Part I — Calculation of Line 7

Calculation for Form 8829, line 7 when one area of the home was used exclusively for daycare and another area of the home was used only partly for daycare:

1	Area used exclusively for daycare	**1**	
2	Total area of home	**2**	
3	Business % for area used exclusively for daycare. Divide Line 1 by line 2	**3**	%
4	Area used only partly for daycare	**4**	
5	Divide line 4 by line 2	**5**	%
6	Multiply days used for daycare during year by hours used per day	**6**	hr
7	Total hours available for use during the year (365 x 24 hours)	**7**	hr
8	Divide line 6 by line 7. Enter result as a decimal amount. Carries to Simple Worksheet, line E	**8**	
9	Business % for area used only partly for daycare. Multiply line 8 by line 5	**9**	%
10	Total business percentage. Add lines 3 and 9. Carries to Form 8829, line 7	**10**	%

Part II — Calculation of Business Income Limit for Form 8829, Line 8 or Simple Method, line A

Calculation of business income limit when part of gross income is from a place of business other than this home office:

1	Gross income from Schedule C, line 7	**1**	61,286.
2	Percent of gross income from business use of home reported on Schedule C	**2**	95.00 %
3	Gross income from business use of home. Multiply line 1 by line 2	**3**	58,222.
4	Gain from business use of your home shown on Schedule D or Form 4797	**4**	
5	Gross income from Schedules C, D, and Form 4797. Add lines 3 and 4	**5**	58,222.
6	Total expenses from Schedule C, line 28	**6**	9,386.
7	If there is more than one home office for this business, enter the amount of expenses from line 6 allocable to this home office. *Enter the expenses as a positive number*	**7**	
8	Any losses from this business shown on Schedule D or Form 4797. *Enter the losses as a positive number*	**8**	
9	Line 5 less lines 6 or 7, and 8. Carries to Form 8829, ln 8, or Simple Wks, ln A	**9**	48,836.

Part III — Calculation of Line 42

1	Depreciation attributable to business use of home	**1**	
2	Depreciation for additions and improvements attributable to business use of home	**2**	
3	Total allowable depreciation. Add lines 1 and 2. Carries to Form 8829, line 42	**3**	

Schedule P **Credits That Reduce Tax Statement** **2018**

Name	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

	(a) Credit amount	(b) Credit used this year	(c) Tax that may be offset by credits	(d) Credit carryover
I Schedule P/P(540NR), Part III, Section A, line 5, column (c)			2,300.	
II **Credits that reduce excess tax and have carryover provisions.**				
Code **Credit Name**				
205 Disabled Access			2,300.	
204 Donated Agricultural Products Transportation			2,300.	
190 Employer Childcare Contribution			2,300.	
189 Employer Child Care Program			2,300.	
203 Enhanced Oil Recovery			2,300.	
207 Farmworker Housing			2,300.	
198 Local Agency Military Base Recovery Area Hiring			2,300.	
198 Local Agency Military Base Recovery Area Sales or Use Tax			2,300.	
220 New Jobs			2,300.	
237 New Motion Picture & Television			2,300.	
238 New Donated Fresh Fruits or Vegetables			2,300.	
234 New Employment			2,300.	
175 Agricultural Products			2,300.	
223 Motion Picture and Television Production			2,300.	
209 Community Development Financial Institution Deposits Credit			2,300.	
224 Donated Fresh Fruits or Vegetables Credit			2,300.	
194 Employee Ridesharing			2,300.	
191 Employer Ridesharing (Large)			2,300.	
192 Employer Ridesharing (Small)			2,300.	
193 Employer Ridesharing (Transit Passes)			2,300.	
182 Energy Conservation			2,300.	
218 Environmental Tax			2,300.	
160 Low Emission Vehicles			2,300.	
211 Manufacturing Enhancement Area Hiring			2,300.	
184 Political Contributions			2,300.	
174 Recycling Equipment			2,300.	
186 Residential Rental and Farm Sales			2,300.	
206 Rice Straw			2,300.	
171 Ridesharing			2,300.	
200 Salmon and Steelhead Trout Habitat Restoration			2,300.	
179 Solar Pump			2,300.	
178 Water Conservation			2,300.	
161 Young Infant			2,300.	

	(a) Credit amount	(b) Credit used this year	(c) Tax that may be offset by credits	(d) Credit carryover
III Schedule P/P(540NR), Part III, Section B, line 15, column (c)			2,300.	
IV **Credits that reduce net tax and have carryover provisions.**				
Code **Credit Name**				
233 California Competes			2,300.	
235 College Access			2,300.	
197 Child Adoption			2,300.	
176 Enterprise Zone Hiring			2,300.	
176 Enterprise Zone Sales or Use Tax			2,300.	
172 Low-Income Housing			2,300.	
213 Natural Heritage Preservation			2,300.	
183 Research			2,300.	
210 Targeted Tax Area Hiring			2,300.	
210 Targeted Tax Area Sales or Use Tax			2,300.	
196 Commercial Solar Electric System			2,300.	
181 Commercial Solar Energy			2,300.	
185 Orphan Drug			2,300.	
180 Solar Energy			2,300.	

California Information Worksheet 2018

► Keep for your records

Part I — Personal Information

Taxpayer:
First Name . . . . . Joseph
Middle Initial . . . . . B Suffix . . .
Last Name . . . . . Mahoney
Social Security No. . . 059-70-4091
Date of Birth . . . . . 05/01/1969 *(mm/dd/yyyy)*
or age as of 1-1-2019 49
Date of Death . . . . . *(mm/dd/yyyy)*
Legally blind . . . . . ☐
Daytime Phone . . . . (805)798-3430 Ext
Home phone . . . . .

Spouse/RDP:
First Name . . . . . Elizabeth
Middle Initial . . . . . R Suffix. .
Last Name . . . . . Mahoney
Social Security No. . . 563-95-6431
Date of Birth . . . . . 12/04/1970 *(mm/dd/yyyy)*
or age as of 1-1-2019 48
Date of Death . . . . . *(mm/dd/yyyy)*
Legally blind . . . . . ☐
Daytime Phone. . . . . Ext

Your email address to print on Form 540, 540NR or 540X (optional) . . . . .
Check to print phone number on Form 540. . ☒ Taxpayer daytime ☐ Spouse/RDP day ☐ Home

c/o Address . . . .
Street Address . . 5025 Thacher Road
Unit Description . . Unit Number Private Mailbox (PMB) .
City. . . . . Ojai State. . . . . CA ZIP Code 93023
Foreign province/county Foreign postal code
Foreign country . .

Military Filers:
☐ APO ☐ FPO
For Military Extension:
Military indicator . . ► Taxpayer Spouse/RDP

Part II — Main Form

☒ Form 540: Resident Income Tax Return. . . . . ►
☐ Form 540NR: Nonresident or Part-Year Resident Income Tax Return . . . . . ►
Enter your state of residence as of December 31, 2018 . . . . . CA
☒ Resident entire year
☐ Resident part of year
Date you established residence in state above . . . . . .
In which state (or foreign country) did you reside before this change? . . . . . .
QuickZoom to enter Part-Year and Nonresident income allocations on Schedule CA(NR) . . ►

Part III — Filing Status

☐ Single
☒ Married/RDP filing joint return
☐ Married/RDP filing separate return
☐ You **did not** live with spouse at any time during the year

Yes	No	
☐	☐	If filing electronically, is spouse a CA Nonresident?
☐	☐	If filing electronically, is spouse Active Duty Military?

☐ Head of household (with qualifying person) **Stop.** See instructions.
If the 'qualifying person' is your child but **not** your dependent:
Child's name . . . . . .
Child's social security number . . .
☐ Qualifying widow(er)
Year spouse/RDP died . . . ☐ 2016 ☐ 2017
If the 'qualifying person' is your child but **not** your dependent:
Child's First name Last Name
☐ Check the box if your California filing status is different from your federal filing status.

Part IV — Dependent Information

First Name	I	Last Name	Social Security Number	Relationship
Aidan	M	Mahoney	619-21-2021	Son
Declan	B	Mahoney	602-39-4848	Son
Darragh	H	Mahoney	621-57-6946	Son

Part V – Standard Deduction/Itemized Deductions

- [ ] Calculate California itemized deductions even if itemized deductions are less than the standard deduction
- [ ] You are married filing separately and your spouse itemized deductions
- [ ] Take the standard deduction even if less than itemized deductions

Part VI – Other Information

Prior Name:
If you filed your 2017 return under a different last name, enter the last name **only** from the 2017 return . . . . ► Taxpayer . _____ Spouse/RDP _____

Dependent of Someone Else:

Taxpayer	Spouse	
[ ]	[ ]	Can someone (such as a parent) claim you and/or your spouse/RDP as a dependent?

Interest and Penalties:
Returns filed late: Enter interest, late return and late payment penalties . . . . . _____

Farmers and Fishermen:
- [ ] At least two-thirds of your 2017 or 2018 gross income is from farming or fishing
- [ ] Return will be filed and tax due will be paid by March 1, 2019

Mandatory Electronic Payments
- [ ] You are required to make California tax payments electronically
- [ ] A waiver is or will be in effect for the current year
- [ ] Force print all payment vouchers even if required to pay electronically

Schedule W-2:
- [ ] You do **not** want to complete Schedule W-2

Executor/Guardian Information: First Name MI Last Name Suf.
Executor/Guardian . . . . . _____ ___ _____ ___
Surviving Spouse Indicator . . . . . [ ] Check this box instead of entering the Spouse/RDP name above
Executor type (if filing electronically) . _____

Third Party Designee:

Yes	No	
[ ]	[ ]	Do you want to allow another person to discuss your return with the Franchise Tax Board?

If yes, enter the person's name . . . . _____ Telephone . . _____
First . _____ Middle init . ___ Last Name _____ Suffix ___

Disasters:
- [ ] Claiming a disaster loss (see FTB Publication 1034)

QuickZoom to enter disaster explanation . . . . . ► _____

Outside of the USA:
- [ ] You were living or traveling outside the United States on April 17, 2019

Special Condition Text (prints at the top of Form 540 or 540NR)

_____

Part VII – Direct Deposit Information or Direct Debit Information

Yes	No	
[X]	[ ]	Do you want to elect direct deposit of state tax refund?
[ ]	[ ]	Do you want direct debit of state tax payment (Electronic Filing Only)?

Bank Information:
Enter the following information if you want to directly deposit any state tax refund or direct debit of state tax payment:
Name of Financial Institution (optional) . . . . . Wells Fargo
Account type . . . . . Checking . [X] Savings . [ ]
Routing number 122000247
Account number 0465718633

Enter the following information only if you are requesting direct debit of balance due:
Enter the payment date to debit the account above . . . . . _____
State balance-due amount from this return . . . . . _____

International ACH Transactions

Yes	No	
	X	Will the funds for this refund (or payment) go to (or come from) an account outside the U.S.?

Part VIII – California Contributions

1	California Seniors Special Fund (Taxpayer)	**1**	
2	California Seniors Special Fund (Spouse/RDP)	**2**	
3	Alzheimer's Disease and Related Dementia Fund	**3**	
4	Rare and Endangered Species Preservation Program	**4**	
5	California Breast Cancer Research Fund	**5**	
6	California Firefighters' Memorial Fund	**6**	
7	Emergency Food For Families Fund	**7**	
8	California Peace Officer Memorial Foundation Fund	**8**	
9	California Sea Otter Fund	**9**	
10	California Cancer Research Fund	**10**	
11	School Supplies for Homeless Children Fund	**11**	
12	State Parks Protection Fund/Parks Pass Purchase	**12**	
13	Protect Our Coast and Oceans Fund	**13**	
14	Keep Arts in Schools Fund	**14**	
15	State Children's Trust Fund for the Prevention of Child Abuse	**15**	
16	Prevention of Animal Homelessness & Cruelty Fund	**16**	
17	Revive the Salton Sea Fund	**17**	
18	California Domestic Violence Victims Fund	**18**	
19	Special Olympics Fund	**19**	
20	Type 1 Diabetes Research Fund	**20**	
21	California YMCA Youth and Government Voluntary Tax Contribution Fund	**21**	
22	Habitat for Humanity Voluntary Tax Contribution Fund	**22**	
23	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	**23**	
24	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	**24**	
25	Rape Backlog Kit Voluntary Tax Contribution Fund	**25**	
26	Organ and Tissue Donor Registry Voluntary Tax Contribution	**26**	
27	National Alliance on Mental Illness California Voluntary Tax Contribution Fund	**27**	
28	Schools Not Prisons Voluntary Tax Contribution Fund	**28**	

Part IX – Extension Status

Yes	No	
	X	Have you filed Form 3519 - "Payment Voucher for Automatic Extension for Individuals" **or** extended the federal tax return?

If Yes, enter the extended due date

QuickZoom to Form 3519: Payment voucher for automatic extension ►

Automatic extension information for military filers (Electronic Filing Only):

	Taxpayer	Spouse
Beginning Military Date		
Ending Military Date		
Combat zone/QHDA Operation or Area Served		

Part X – Amended Return

☐ Are you filing a California amended return?

Enter the tax year you are amending

Previous California payment made

Previous California refund received

QuickZoom here to Schedule X ►

QuickZoom to Form 540 ►

QuickZoom to Form 540NR ►

Part XI – Mortgage Interest Adjustment

☐ Reviewed Mortgage and Interest Adjustments

Form **540-ES**

Estimated Tax Worksheet

► Keep for your records

2019

Name(s) Shown on Return: Joseph B & Elizabeth R Mahoney

Your Social Security Number: 059-70-4091

Part I 2019 Estimated Tax Amount Options

1 Select One of Six Ways to Calculate the Required Annual Payment for 2019 Estimates:

a	100% (110%) of **2018** taxes	X	2,300.
b	100% of tax on **2019** estimated taxable income		2,300.
c	90% of tax on **2019** estimated taxable income		2,070.
d	66-2/3% of tax on **2019** estimated taxable income (farmers and fishermen)		1,534.
e	Equal to 100% of overpayment (no vouchers)		95.
f	Enter total amount you want to use for estimates and check box ►		

2 Selected estimated tax amount:

a	2019 Required Annual Payment based on your choice above	2,300.
b	Estimated amount of 2019 state income tax withholding	2,395.
c	**Total of estimated tax payments required for 2019** (line 2a less line 2b)	0.

3 Select Estimated Tax Payment option:

a	Calculate estimates if $500 or more ($250 or more if married filing separately)	X
b	Calculate estimates if _____ (specify amount) or more	
c	Calculate estimates regardless of amount	
d	Do **not** calculate estimates	

Part II Overpayment Application Options

1	Amount of overpayment available	95.

2 Select Overpayment Application Amount Option:

a	Apply none (refund entire overpayment)	X
b	Apply all (increase estimate if required)	
c	Apply to extent of total estimated tax and refund excess _____	
d	Apply to extent of first quarter amount and refund excess _____	
e	Enter amount you want to apply ► _____	
f	Amount applied to 2019 estimated tax	0.
g	Overpayment to be refunded (line 1 less line 2f)	95.

3 Select Overpayment Application Sequence:

a [X] ◄ Consecutively **b** [ ] ◄ Evenly

Part III Rounding and Printing Options

1 Select Rounding Option:

a [X] ◄ Round up to next $1 **b** [ ] ◄ Round up to next $10 **c** [ ] ◄ Round up to next $100 **d** [ ] ◄ Round to nearest $1

2 Select Voucher Printing Option:

a [ ] ◄ Print (per Part I, lines 3a - c) **b** [ ] ◄ Print only name, etc. **c** [X] ◄ Do **not** print vouchers

Part IV Estimated Tax Payment Summary

	1 Apr 15, 2019	2 Jun 15, 2019	3 Sep 15, 2019	4 Jan 15, 2020	Total
1 If you have already made payments, enter amounts					
2 Indicate which payment is due next. (e.g. if it is now May 10, 2019, check col. 2)	X				
3 Required Payment					
4 Overpayment applied					
5 Net payment due					
6 Voucher amounts					

Part V Filing Status and Residency Change for 2019

1 Choose 2019 filing status:

- [ ] Single
- [X] Married filing jointly
- [ ] Married filing separately
- [ ] Head of Household
- [ ] Qualifying widow(er)

2 Check if you are a resident filer in 2018 and expect to be a nonresident in 2019 or vice versa . . . . . [ ]

Part VI Changes to Income, Deductions, Credits and Withholding for 2019

2018 income and deductions are shown in the '2018 Actual' column below.
***Caution:** For each line in the '2019 Est' column, enter the estimated 2019 amount **if different** from 2018. Otherwise, the '2018 Actual' amount will be used for that line. If zero, you **must** enter zero.

		2018 Actual	*2019 Est
A	Federal adjusted gross income	104,382.	
B	**Residents:**		
	Enter California adjusted gross income	104,711.	
C	**Nonresidents/Part-year residents:**		
1	AGI from all sources (after all California adjustments)		
2	AGI from California sources		
D	**Itemized Deductions:**		
	Use itemized deductions for 2019 [ ] Yes [X] No		
1	Total itemized deductions (before phaseout)		
2	Total itemized deductions (after phaseout)		
3	Medical, investment interest, casualty and gambling losses, included in D1 (after all California adjustments)		
E	Number of personal, blind and senior exemptions	2	
F	Number of dependent exemptions	3	
G	**Credits:**		
1	Credits for joint custody head of household, dependent parent and senior head of household		
2	Child and dependent care expenses		
H	Other credits (such as renter's credit and other state tax credit)		
I	Tax on accumulation distribution of trusts from FTB 5870A		
J	Interest on deferred tax from installment obligations under IRC Section 453 or 453A		
K	Alternative minimum tax		
L	California income tax withheld	2,395.	

Part VII 2019 Estimated Taxable Income and Tax

1	**Residents:** Enter your estimated 2019 California AGI. **Nonresidents and part-year residents:** Enter your estimated 2019 total AGI from all sources			**1**	104,711.
2 a	If you plan to itemize deductions, enter the estimated total of your itemized deductions	**2 a**			
b	If you do not plan to itemize deductions, enter the standard deduction for your filing status: $4,401 single or married filing separately $8,802 married filing jointly, head of household, or qualifying widow(er)	**b**	8,802.		
c	Enter the amount from line 2a or line 2b, whichever applies			**2 c**	8,802.
3	Subtract line 2c from line 1			**3**	95,909.

4	Tax. Figure your tax on the amount on line 3 using 2018 tax table for Forms 540 or Long Form 540NR. Also include any tax from Form 3800, Tax Computation for Children with Unearned Income; or Form 3803, Parents' Election to Report Child's Interest and Dividends	**4**	3,637.
5	**Residents:** Skip to line 6a. **Nonresidents and part-year residents:**		
a	Enter your estimated California taxable income from Schedule CA (540NR), Part IV, line 5	**5 a**	
b	Compute the CA Tax Rate: Tax on total taxable income from line 4 / Total taxable income from line 3 =	**b**	
c	Multiply the amount on line 5a by the CA Tax Rate on line 5b	**c**	
6 a	**Residents:** Enter the exemption credit amount from the 2018 instructions for Form 540 or Form 540A	**6 a**	1,337.
b	**Nonresidents or part-year residents:** Enter the CA credit proration percentage. Divide line 5a by line 3. If more than 1 enter 1.0000	**b**	
7	**Nonresidents:** CA prorated exemption credits. Multiply the total exemption credit amount by line 6b	**7**	
8	**Residents:** Subtract line 6a from line 4. Nonresidents or part-year residents subtract line 7 from line 5c	**8**	2,300.
9	Tax on accumulation distribution of trusts	**9**	
10	Add line 8 and line 9	**10**	2,300.
11	Credits for joint custody head of household, dependent parent, senior head of household and child and dependent care expenses. **Nonresidents or part-year residents:** For the child and dependent care expenses credit, use the amount from your 2018 Long Form 540NR, line 50. For the other credits listed on line 11, multiply the total 2018 credit amount by the ratio on line 6b	**11**	
12	Subtract line 11 from line 10	**12**	2,300.
13	Other credits (such as other state tax credit). See the 2018 instructions for Form 540 or Long Form 540NR	**13**	
14	Subtract line 13 from line 12	**14**	2,300.
15	Interest on deferred tax from installment obligations under IRC Sections 453 or 453A	**15**	
16	Alternative Minimum Tax	**16**	
17	Mental Health Services Tax	**17**	
18	2019 estimated tax. Add line 14 through line 17. Enter the result, but not less than zero	**18**	2,300.

Interest and Dividend Adjustments Worksheet

2018

Name as Shown on Return: Joseph B & Elizabeth R Mahoney

Social Security Number: 059-70-4091

Interest Income Adjustments	(B) Subtractions	(C) Additions
1 Bonds or obligations of the United States or any of its territories*		
2 Loans made in an enterprise zone		
3 Interest on obligations of District of Columbia issued after December 27, 1973		
4 Additional interest on state, county, city, town or other local government bonds issued by or in a state other than California		
5 California interest adjustments from K-1's		
6 Interest earned from Health Savings Account		
7 Interest from Ottoman Turkish Empire Settlement Payments		
8 Other interest income subtraction		
9 Tax exempt interest from other states or that do not meet 50% rule		
10 a Canadian RRSP undistributed interest income from Form 8891		
b RRSP total interest income for the year		
11 Interest from Build America Bond		
12 Other adjustments (itemize):		
a		
b		
c		
d		
Total adjustments from taxable interest income. Enter here and on Schedule CA (540/540NR), line 2		

Dividend Income Adjustments	(B) Subtractions	(C) Additions
13 Controlled foreign corporation dividends		
14 Regulated investment company (RIC) capital gains		
15 Distributions of pre-1987 earnings from S Corporations		
16 U.S. obligations dividends adjustment		
17 California dividend adjustments from K-1's		
18 a Canadian RRSP undistributed dividend income from Form 8891		
b RRSP total interest dividend for the year		
19 Other adjustments (itemize):		
a		
b		
c		
d		
e Dividend earned from Health Savings Account		
Total adjustments from taxable dividend income. Enter here and on Schedule CA (540/540NR), line 3		

* Do not make adjustments in either column B or column C for the amount of interest you earned on Federal National Mortgage Association (Fannie Mae) Bonds, Government National Mortgage Association (Ginnie Mae) Bonds, and Federal Home Loan Mortgage Corporations (FHLMC) securities. California law is the same as federal law for these types of interest income.

Schedule CA
Line 21

California Other Income Statement

► Attach to return (after all other FTB forms)

2018

Name as Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

		(B) Subtractions	(C) Additions
1	IRC Section 965 deferred foreign income		
2	Global intangible low-taxed income (GILTI) under IRC Sec 951A		
3	Olympic medals and prize money		
4	Native American income, Form 3504		
5	Reward from a crime hotline		
6	Federal foreign earned income or housing exclusion, from Form 2555		
7	Combat zone foreign earned income exclusion		
8	Beverage container recycling income		
9	Rebates or vouchers from a local water agency, energy agency or energy supplier		
10	Financial incentive for turf removal		
11	Financial incentive for seismic improvement		
12	Original issue discount (OID) for debt instruments issued in 1985 and 1986		
13	Foreign income of nonresident aliens		
14	Cost-share payments received by forest landowners		
15	Coverdell (ESA) distributions		
16	HSA distributions for unqualified medical expense		
17	Distributions rolled over from MSA to HSA account (Form 3805P)		
18	Grants paid to low-income individuals		
19	California National Guard Surviving Spouse & Children Relief Act of 2004		
20	Ottoman Turkish Empire Settlement Payments		
21	Student loans discharged on account of death or disability		
22	Qualified equity grants		
23	Expanded use of 529 account funds		
24	California Achieving a Better Life Experience (ABLE) Program		
25	Federal form 8814/California form 3803 adjustment		
26	Other income, from Schedule(s) K-1		
27	Canceled debt income		
a	Canadian RRSP undistributed other income from Form 8891		
b	RRSP total other income for the year		
	Other taxable income:		
28 a			
b			
c			
d			
e			
f			
g			
29	**Total**. Add lines 1 through 28. Enter here and on Schedule CA or Schedule CA(NR), line 21f		

540/540NR Deductible Home Mortgage Interest Worksheet 2018

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Part 1 - Home Mortgage Loan Information

	Loan 1	Loan 2	Loan 3	Loan 4	Loan 5
Interest paid in 2018					
Points paid in 2018					
Months loan outstanding	12	12	12	12	12
Principal paid on loan in 2018					
Mortgage origination date					
Amortized points allow. in 2018					
Is this a **home equity** loan?	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐
Mortgage interest was reported to you on Form 1098?	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐
Points were reported to you on Form 1098?	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐
Was all proceeds of this loan used to buy, build or substantially improve the taxpayer's home that secures the loan?	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐

Home Debt Originating on or after December 15, 2017

Beginning of year balance					
Borrowed in 2018					
Principal applied					
Ending balance					

Home Debt Originating after October 13, 1987 and Before December 15, 2017

Beginning of year balance					
Principal applied					
Ending balance					

Home Debt Originating before October 14, 1987 (Grandfathered Debt)

Beginning of year balance					
Principal applied					
Ending balance					

Above Debt Categorized for pre Tax Cuts and Jobs Act of 2017 rules below:

Home Acquisition Debt

Beginning of year balance					
Borrowed in 2018					
Principal applied					
Ending balance					
Average balance					
Allocated interest					

Home Equity Debt (if not all used to buy, build or improve the home)

Beginning of year balance					
Borrowed in 2018					
Principal applied					
Ending balance					
Average balance					
Allocated interest					

Grandfathered Debt

Beginning of year balance					
Principal applied					
Ending balance					
Average balance					
Allocated interest					

Additional Information - Home Acquisition Debt exceeding limit or Home Equity Debt

Fair market value of homes on date debt was last secured by home ►	
Home acquisition debt and grandfathered debt on date debt was last secured by home ►	

Deductible Home Mortgage Interest Worksheet 2018

► Keep for your records

Joseph B & Elizabeth R Mahoney 059-70-4091

Part 2 — Qualified Loan Limit

1	Average balance of all grandfathered debt	**1**	
2	Average balance of all home acquisition debt	**2**	
3	Enter $1,000,000 ($500,000 if married filing separately)	**3**	1,000,000.
4	Enter the larger of line 1 or line 3	**4**	1,000,000.
5	Add the amounts on lines 1 and 2	**5**	
6	Enter the smaller of line 4 or line 5	**6**	0.
7	For home equity debt, smaller of $100,000 ($50,000 if married filing separately) or limited amount	**7**	0.
8	Qualified loan limit (add lines 6 and 7)	**8**	0.

Part 3 — Deductible Home Mortgage Interest

9	Average balances of all mortgages on all qualified homes	**9**	
10	Total amount of interest paid	**10**	
11	Divide line 8 by line 9	**11**	
12	Multiply line 10 by line 11. **This is deductible home mortgage interest**	**12**	
13	Subtract line 12 from line 10. **This is not home mortgage interest**	**13**	

Was the mortgage interest limited on federal return? Yes . . . ☐ No . . . ☐

Does your mortgage interest need to be limited/adjusted for state: Yes . . . ☐ No . . . ☐

Total interest above reported on 1098 _____ x line 11 _____

Total points above reported on 1098 _____ x line 11 _____

Qualified mortgage interest from Schedule E Worksheet _____

Less home mortgage interest/points (reported on Form 1098) deducted on Form 8829 _____

Less home mortgage interest from Form 8396 line 3 _____

Adjusted total interest/points reported on Form 1098 _____

Total interest above **not** reported on 1098 _____ x line 11 _____

Less home mortgage interest (**not** reported on form 1098) deducted on Form 8829 _____

Adjusted total interest **not** reported on Form 1098 _____

Total points above **not** reported on 1098 _____ x line 11 _____

Less points (**not** reported on Form 1098) deducted on Form 8829 _____

Adjusted total points **not** reported on Form 1098 _____

Tax Payments Worksheet 2018

► Keep for your records

Name	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Tax Payments for the Current Year

		State	
		Date	Payment
1	First Payment		
2	Second Payment		
3	Third Payment		
4	Fourth Payment		
	Additional Payments		
5	Payment		
	Payment		
	Payment		
	Payment		
	Payment		

6	Overpayment from previous year applied to current year	6	
7	Amount paid with current year extension	7	
8	**Total tax payments**	8	

Income Taxes Withheld for the Current Year

9	State withholding on Forms W-2	9	2,395.
10	State withholding on Forms W-2G	10	
11	State withholding on Forms 1099-R	11	
12 a	State withholding on Forms 1099-MISC	12 a	
b	State withholding on Forms 1099-G	b	
c	State withholding on Forms 1099-K	c	
13	Other state tax withholding	13	
14	**Total income tax withheld**	14	2,395.
15	Date return will be filed and balance paid	15	04/15/2019

Use Tax Worksheet 2018

► Keep for your records

Name as Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Use the Use Tax Worksheet to calculate use tax liability if any of the following apply:
- You prefer to calculate the amount of use tax due based upon actual purchases subject to use tax.
- Owe use tax on non-business purchases of individual items of property with a sale price $1,000 or more.
- Owe use tax on any item purchased for use in a trade or business not registered with the Board of Equalization.

If you have a combination of individual items purchased for $1,000 or more and individual, non-business items purchased for less than $1,000 you may either:
- Use the Use Tax Worksheet to compute use tax due on all purchases, or
- Use the Use Tax Worksheet to compute use tax due on all individual items purchases for $1,000 or more and use the Estimated Use Tax Table to estimate the use tax due on individual, non-business items purchased for less than $1,000.

Round all amounts to the nearest whole dollar.

Use Tax Worksheet

(a) Purchases from out-of-state	(b) Sales and use tax rate	(c) Sales and use tax rate	(d) (a) x (c)	(e) Use tax paid to other state	(f) Use tax due
		%			
		%			
		%			
		%			

A. Use tax amount based on table above . . . . . .

Estimated Use Tax Table

Use the Estimated Use Tax Table below to estimate and report the use tax due on individual non-business items you purchased for less than $1,000 each, instead of reporting your use tax liability determined using the Use Tax Worksheet above.

Adjusted Gross Income AGI Range	Use Tax
Less than $10,000	$2
$10,000 - $19,999	$7
$20,000 - $29,999	$11
$30,000 - $39,999	$16
$40,000 - $49,999	$21
$50,000 - $59,999	$25
$60,000 - $69,999	$30
$70,000 - $79,999	$34
$80,000 - $89,999	$39
$90,000 - $99,999	$44
$100,000 - $124,999	$52
$125,000 - $149,999	$63
$150,000 - $174,999	$75
$175,000 - $199,999	$86
More than $199,999	Multiply AGI by 0.046% (0.00046)

To use the Estimated Use Tax Table to calculate Use Tax, check here . . . . . ► ☐

B. Use tax based on California adjusted gross income . . . . . .

1	Sum of Use Tax Worksheet, line A and Estimated Use Tax Table, line B This is the total use tax due. If the amount is less than zero, enter -0-	**1**	

California Carryover Worksheet 2018

Use this worksheet to enter information from your 2017 tax return which will be used on your 2018 tax return

► Keep for your records

Name as Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

2017 Tax and Income Information

1 Filing status:

☐ Single ☐ Married Filing Joint ☐ Married Filing Separate

☐ Head of Household ☐ Qualifying Widow(er)

2	Tax liability (Form 540, lines 48, 61, 62; Form 540 2EZ, line 21; or Form 540NR, lines 63, 71 and 72; plus any IRC Section 453A interest from Form 540 line 63 or Form 540NR line 73)	**2**	2,438.
3	Tax on lump-sum distributions (Schedule G-1)	**3**	
4	California income tax withheld (Form 540, lines 71 and 73; Form 540 2EZ, line 22 or Form 540NR, lines 81 and 83)	**4**	2,292.
5	Excess California SDI withheld (Form 540, line 74; or Form 540NR, line 84)	**5**	
6	California adjusted gross income (Form 540, line 17; Form 540 2EZ, line 16; or Form 540NR, line 32)	**6**	103,535.
7	Refund (Form 540, line 115; Form 540 2EZ, line 28; or Form 540NR, line 125)	**7**	
8	Balance Due (Form 540, line 114; Form 540 2EZ, line 27; or Form 540NR, line 124)	**8**	146.

Loss Carryovers (Non-passive)

			Regular Tax	AMT
9 a	Capital loss carryover	**9 a**		
b	Capital loss carryover (nonresidents)	**b**		
10	Schedule D-1 - Nonrecaptured net section 1231 losses from:			
a	2017	**10 a**		
b	2016	**b**	0.	0.
c	2015	**c**	0.	0.
d	2014	**d**	0.	0.
e	2013	**e**	858.	858.

Other Carryovers

11	Disallowed investment interest expense carryforward (Form 3526, line 7)	**11**	
12	Disallowed alternative minimum tax investment interest expense carryforward (Form 3526-AMT, line 7)	**12**	
13	Net operating loss carryforward from Form 3805V	**13**	
14	Disaster loss carryforward from Form 3805V	**14**	

Form 3510 (Credit for Prior Year Alternative Minimum Tax)

15	**Form 3510 information - 2017 Resident filers**		
a	Schedule P, Part I, line 15 through line 18	**15 a**	
b	Schedule P, Part I, line 1 through line 7, 13b, 13i, and any other exclusions on a line other than those listed	**b**	
c	Schedule P, Part II, line 25	**c**	
d	Schedule P, Part II, line 26	**d**	
e	Schedule P, Part III, Section C, lines 22 and 23, column b	**e**	
16	**Form 3510 information - 2017 Nonresident or Part-year residents**		
a	Schedule P(NR), Part I, line 15 through line 18	**16 a**	
b	Schedule P(NR), Part I, line 1 through line 7, 13b, 13i and any other exclusions on a line other than those listed	**b**	
c	Schedule P(NR), Part II, line 35	**c**	
d	Schedule P(NR), Part II, line 28	**d**	
e	Schedule P(NR), Part II, line 29a and 29h	**e**	
f	Schedule P(NR), Part II, line 44	**f**	
g	Schedule P(NR), Part II, line 45	**g**	
h	Schedule P(NR), Part III, Section C, lines 22 and 23, column b	**h**	

Charitable Contribution Carryforward

17	Schedule CA/CA(NR) - Charitable Contribution Carryforward		
a	2018	**17 a**	
b	2017	**b**	
c	2016	**c**	
d	2015	**d**	
e	2014	**e**	

Schedule P/P(NR)
Line 17

AMT Exclusion Worksheet

► Keep for your records

2018

Name as Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

		(A) Gross Receipts Less Returns and Allowances	(B) AMT Exclusion
1	Schedule C	61,286.	51,315.
2	Schedule D		
3	Schedule D-1		
4	Schedule E		
5	Schedule F		
6	Schedule K-1 (Partnerships)		
7	Schedule K-1 (S Corporations)		
8	Form 3805E		
9	Form 4684		
10	Form 4835		
11	Form 8824		
12	One-half self-employment tax and Keogh/SEP deduction		-3,617.
13	Other		
14	Total	61,286.	47,698.

Credits Worksheet

► Keep for your records

2018

Name	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Code	Current Credits	Carryover Amount	Available Credit
233	California Competes, FTB 3531		
197	Child Adoption		
232	Child and Dependent Care Expenses Credit, FTB 3506		
235	College Access, FTB 3592		
173	Dependent Parent		
205	Disabled Access Credit current year amount from Form 3548 line 6		
205	Disabled Access for Eligible Small Businesses, FTB 3548		
204	Donated Agricultural Products Transportation, FTB 3547		
203	Enhanced Oil Recovery, FTB 3546		
176	Enterprise Zone Hiring, FTB 3805Z		
170	Joint Custody Head of Household		
198	Local Agency Military Base Recovery Area Hiring, FTB 3807		
172	Low-Income Housing, FTB 3521		
213	Natural Heritage Preservation, FTB 3503		
237	New California Motion Picture and Television Production, FTB 3541		
238	New Donated Fresh Fruits or Vegetables, FTB 3814		
234	New Employment, FTB 3554		
None	Nonrefundable Renter's Credit		
187	Other State Tax, Schedule S		
188	Prior Year Alternative Minimum Tax, FTB 3510		
162	Prison Inmate Labor, FTB 3507		
183	Research, FTB 3523		
163	Senior Head of Household		
	Repealed Credits with Carryover Provision — FTB 3540		
175	Agricultural Products		
223	Motion Picture and Television Production, FTB 3541		
196	Commercial Solar Electric System		
181	Commercial Solar Energy		
209	Community Development Financial Institutions Investment		
224	Donated Fresh Fruits or Vegetables Credit, FTB 3811		
194	Employee Ridesharing		
190	Employer Childcare Contribution		
189	Employer Childcare Program		
191	Employer Ridesharing (Large Employer)		
192	Employer Ridesharing (Small Employer)		
193	Employer Ridesharing (Public Transit Passes)		
182	Energy Conservation		
176	Enterprise Zone Sales or Use Tax, FTB 3805Z		
218	Environmental Tax, FTB 3511		
207	Farmworker Housing		
198	Local Agency Military Base Recovery Area Sales or Use Tax, 3807		
160	Low-Emission Vehicles		
211	Manufacturing Enhancement Area Hiring, FTB 3808		
220	New Jobs		
185	Orphan Drug		
184	Political Contributions		
174	Recycling Equipment		
186	Residential Rental and Farm Sales		
206	Rice Straw		
171	Ridesharing		
200	Salmon and Steelhead Trout Habitat Restoration		
180	Solar Energy		
179	Solar Pump		
210	Targeted Tax Area Hiring, FTB 3809		
210	Targeted Tax Area Sales or Use Tax		
178	Water Conservation		
161	Young Infant		

Schedule C

California
Profit or Loss from Business Worksheet

2018

► Keep for your records

Name of Proprietor	Social Security Number
Joseph B Mahoney	059-70-4091

A Principal business or profession, including product or service:
Web consulting services

B Principal business code . . . . . ► 541510

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

D	If this business was operated by spouse, check this box	
E	If this business was operated jointly by taxpayer and spouse, check this box	
F	Check this box if you completely disposed of this business during 2018	
G	Did you 'materially participate' in the operation of this business during 2018? Yes [X] No	
H	Check this box if all investment is at risk	
I	Check this box if some of your investment is **not** at risk	
J	Single member limited liability company	
K	Federal profit (loss) before passive loss limitation, if any	51,198.
L	If this activity is a passive activity, enter the current year net income or the current year net loss recorded on the federal Passive Activities Worksheet 1 **or** Passive Activities Worksheet 3, column A or column B, whichever is applicable	
M	Gross receipts less returns and allowances	61,286.

1	Federal tentative profit (loss)			**1**	51,783.
2	Depreciation:				
a	Federal	**2 a**	1,850.		
b	California	**b**	1,733.		
c	Federal/California adjustment			**2 c**	117.
3	Amortization:				
a	Federal	**3 a**			
b	California	**b**			
c	Federal/California adjustment			**3 c**	
4	Car and truck expenses:				
a	Federal	**4 a**	961.		
b	California	**b**	961.		
c	Federal/California adjustment			**4 c**	0.
5	Other federal/California adjustments:				
a	Reduction in federal wages due to work credits			**5 a**	
b	Reduction in federal qualified pension plan startup costs due to Form 8881 credit			**b**	
c	Reduction in federal employee benefits due to health insurance credit			**c**	
d	At-risk suspended loss carryover (Section 465(d))			**d**	
e				**e**	
f				**f**	
g				**g**	
h				**h**	
i				**i**	
6	California tentative profit (loss). Add lines 1, 2c, 3c, 4c and 5a through 5i			**6**	51,900.
7	Expenses for business use of your home			**7**	585.
8	At-risk adjustment			**8**	
9	Prior year suspended loss			**9**	
10	Current year unallowed passive loss			**10**	
11	Net California profit or (loss) allowed. Line 6 minus line 7, plus lines, 8 - 10			**11**	51,315.
12	Net federal profit or (loss) allowed			**12**	51,198.
13	Federal/California adjustment. Subtract line 12 from line 11			**13**	117.

Form 3885A **California Section 179 Worksheet** **2018**

► Keep for your records

Name as Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Business or Activity to Which this Form Relates

Sch C Web consulting services

1	Maximum dollar limitation for California	**1**	$25,000.
2	Total cost of section 179 property placed in service	**2**	
3	Threshold cost of section 179 property before reduction in limitation	**3**	$200,000.
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

Business or Activity: Sch C Web consulting services

(a) Description of Property	(b) Cost	(c) Elected Cost

7	Listed property (elected Section 179 cost)	**7**			
8	Total elected cost of section 179 property. Add column (c), line 6 and line 7			**8**	
9	Tentative deduction. Enter the smaller of line 5 or line 8			**9**	
10	Carryover of disallowed deduction from 2017			**10**	
11	Enter the smaller of business income (not less than zero) or line 5			**11**	
12	Section 179 expense deduction for California. Add lines 9 and 10, but do not enter more than line 11. Also enter the result on FTB 3885A, line 2			**12**	1,700.
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10. Subtract line 12 from the result	**13**			

California Asset Entry Worksheet 2018

QuickZoom to another copy of Asset Entry Worksheet . . . . . .

Name as Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Activity: Sch C Web consulting services

Asset Information
- **For vehicles, use the Car and Truck Expenses Worksheet**
- **For home office assets, use the Form 8829 Asset Entry Worksheet**

1	Description of asset	Computer	Example: Laser printer
2	Date placed in service	06/01/2010	Example: 06/15/2018
3	Enter the total cost when asset was acquired . .	2,500.	Include land for asset type I or J
4	Type of asset	A - Computer	
			Range: 1.00 to 100.00
5	Percentage of business use	100.00 %	If blank, 100.00% is used
			Applicable for asset type A-G, P, Q.
6	Enter the amount of Sec 179 expense elected .		Subject to limitation. See Tax Help.
7	Total amount of land included in the cost		Applicable for asset type I or J
			If blank, prior depreciation from Asset Life History is used.
8	Prior depreciation	2,500.	Required if asset was sold.
9	**Depreciation deduction** . . . . . ►	0.	
			If blank, prior depreciation from Asset Life History is used.
10	AMT prior depreciation		Required if asset was sold.
11	AMT depreciation deduction	0.	
12	AMT adjustment/preference	0.	See Tax Help for computation

13 **QuickZoom** to Asset Life History . . . . . ►

14	If a computer or peripheral equipment (asset type A), was asset used exclusively at your regular business establishment?	[X] Yes	[ ] No
15	If video, photo, or phono equipment (asset type B), was asset used exclusively at your regular business establishment, or in connection with your principal trade or business?	[ ] Yes	[ ] No
16	If rental appliances, carpeting, or furniture (asset type F), have you amended a prior year tax return to change the recovery period to 5 years?	[ ] Yes	[ ] No
17	Enter the IRC section under which you amortize the cost of intangibles (asset type L)		

Computer

Dispositions — Complete this part only if you sold or otherwise disposed of this asset in 2018

18	Date sold, given away, or abandoned in 2018		Example: 12/01/2018
19	Date acquired, if different from line 2	06/01/2010	If converted from personal use
20	Asset sales price		Enter business portion only
21	Asset expense of sale		Enter business portion only
22	Property type		
23	Land sales price		Enter business portion only
24	Land expense of sale		Enter business portion only
25	Section 179 deduction allowed		
26	If Section 1250:		
a	Additional depreciation after 12/31/76		
b	Applicable percentage		%
c	Additional depreciation after 12/31/70 and before 1/1/77		
27 a	Double click to link sale to Form 3805E ►		
b	Double click to link sale to Home Sale Wks ►		
28	Basis for gain or loss, if different from line 3		Enter 100% of basis
29	Basis for AMT gain or loss, if diff from line 50		Enter 100% of basis
30	Gain or loss		
31	AMT gain or loss		
32	Part of Schedule D-1 that gain or loss carries to		
33	Land gain or loss (if separate)		Only applies if line 23 is entered
34	Part of Schedule D-1 that land gain or loss carries to (if separate)		
35	Check to compute personal residence depreciation after May 6, 1997	☐	
	Regular tax after 5/6/97		AMT after 5/6/97
	If claiming a **Home Office** deduction for this business, was the asset used in your home office?	☒ N/A ☐ Home Office 1 ☐ Home Office 2	

Detail Asset Information — This section is calculated for most assets from the data above.
Use Find Next Error feature to check for any required entries.

36	Listed property?	☐	Yes	☒	No	See Tax Help
37	Subject to automobile limitations?	☐	Yes	☒	No	
38	Truck or van?	☐	Yes	☒	No	
39	Electric passenger vehicle?	☐	Yes	☒	No	
40	Heavy SUV?	☐	Yes	☒	No	
41	Eligible Section 179 property?	☐	Yes	☐	No	Applies to current year assets only.
42	Use IRS tables for MACRS property?	☐	Yes	☒	No	

Regular Depreciation

43	Depreciation Type	MACRS	
44	Asset class	5	
45	Depreciation Method	200DB	
46	MACRS convention	HY	
47	**QuickZoom** to set 2018 convention ►		
48	Recovery period	5.0	
49	Year of depreciation	9	
50	Depreciable basis	2,500.	See Tax Help for computation

Alternative Minimum Tax Depreciation

51	AMT basis, if different from line 3		
52	If placed in service before 1987, is asset		
53	AMT depreciation method	150DB	
54	AMT recovery period	5.0	
55	AMT depreciable basis	2,500.	

Computer

MACRS Property Involved in a Like-kind Exchange or Involuntary Conversion

56 Elect OUT of regs under Sec 1.168(i)-6T(i) . . . . . ☐ Yes ☐ No ☒ N/A

57 Asset ID (Enter same ID on all related assets) . . . . . _____

58 If this asset represents entire basis of replacement property, enter excess basis . . . . _____

59 If this asset represents exchanged basis of replacement property, enter:

a Date placed in service of relinquished property . . . . . _____

b Date of disposition of relinquished property . . . . . _____

c MACRS convention for relinquished property . . . . . _____

d Depreciation claimed on relinquished property in year of disposition . . . . . _____

e AMT depreciation claimed on relinquished property in year of disposition . . . . . _____

California Asset Life History 2018

Yearly Allowable Depreciation

Name as Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Description: Computer Depreciation type: MACRS Asset class: 5

Cost/ Basis:	2,500.	Depreciable Basis:	2,500.	Method:	200DB	Life:	5.00
AMT Cost/ Basis:	2,500.	AMT Depreciable Basis:	2,500.	AMT Method:	150DB	AMT Life:	5.00

	Tax Year	Prior Depreciation	Deduction for the Year	AMT Prior Depreciation	AMT Deduction for the Year
1	2010	0.	500.	0.	375.
2	2011	500.	800.	375.	638.
3	2012	1,300.	480.	1,013.	446.
4	2013	1,780.	288.	1,459.	416.
5	2014	2,068.	288.	1,875.	417.
6	2015	2,356.	144.	2,292.	208.
7					
8					
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California Asset Entry Worksheet 2018

QuickZoom to another copy of Asset Entry Worksheet . . . . . .

Name as Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Activity: Sch C Web consulting services

Asset Information
- **For vehicles, use the Car and Truck Expenses Worksheet**
- **For home office assets, use the Form 8829 Asset Entry Worksheet**

1	Description of asset	Computer Laptop	Example: Laptop
2	Date placed in service	01/15/2018	Example: 06/15/2018
3	Enter the total cost when asset was acquired	1,000.	Include land for asset type I or J
4	Type of asset	A - Computer	
			Range: 1.00 to 100.00
5	Percentage of business use	100.00 %	If blank, 100.00% is used
			Applicable for asset type A-G, P, Q.
6	Enter the amount of Sec 179 expense elected	1,000.	Subject to limitation. See Tax Help.
7	Total amount of land included in the cost		Applicable for asset type I or J
			If blank, prior depreciation from Asset Life History is used.
8	Prior depreciation	0.	Required if asset was sold.
9	**Depreciation deduction** ►	0.	
			If blank, prior depreciation from Asset Life History is used.
10	AMT prior depreciation		Required if asset was sold.
11	AMT depreciation deduction	0.	
12	AMT adjustment/preference	0.	See Tax Help for computation

13 **QuickZoom** to Asset Life History . . . . . ►

14 If a computer or peripheral equipment (asset type A), was asset used exclusively at your regular business establishment? . . . . . [X] Yes [ ] No

15 If video, photo, or phono equipment (asset type B), was asset used exclusively at your regular business establishment, or in connection with your principal trade or business? . . . . . [ ] Yes [ ] No

16 If rental appliances, carpeting, or furniture (asset type F), have you amended a prior year tax return to change the recovery period to 5 years? . . . . . [ ] Yes [ ] No

17 Enter the IRC section under which you amortize the cost of intangibles (asset type L) . . . . . _____

Computer Laptop

Dispositions — Complete this part only if you sold or otherwise disposed of this asset in 2018

18	Date sold, given away, or abandoned in 2018		Example: 12/01/2018
19	Date acquired, if different from line 2	01/15/2018	If converted from personal use
20	Asset sales price		Enter business portion only
21	Asset expense of sale		Enter business portion only
22	Property type		
23	Land sales price		Enter business portion only
24	Land expense of sale		Enter business portion only
25	Section 179 deduction allowed		
26	If Section 1250:		
a	Additional depreciation after 12/31/76		
b	Applicable percentage		%
c	Additional depreciation after 12/31/70 and before 1/1/77		
27 a	Double click to link sale to Form 3805E ►		
b	Double click to link sale to Home Sale Wks ►		
28	Basis for gain or loss, if different from line 3		Enter 100% of basis
29	Basis for AMT gain or loss, if diff from line 50		Enter 100% of basis
30	Gain or loss		
31	AMT gain or loss		
32	Part of Schedule D-1 that gain or loss carries to		
33	Land gain or loss (if separate)		Only applies if line 23 is entered
34	Part of Schedule D-1 that land gain or loss carries to (if separate)		
35	Check to compute personal residence depreciation after May 6, 1997	☐	
	Regular tax after 5/6/97		AMT after 5/6/97
	If claiming a **Home Office** deduction for this business, was the asset used in your home office?	☒ N/A	☐ Home Office 1 ☐ Home Office 2

Detail Asset Information — This section is calculated for most assets from the data above.
Use Find Next Error feature to check for any required entries.

36	Listed property?	☐	Yes	☒	No	See Tax Help
37	Subject to automobile limitations?	☐	Yes	☒	No	
38	Truck or van?	☐	Yes	☒	No	
39	Electric passenger vehicle?	☐	Yes	☒	No	
40	Heavy SUV?	☐	Yes	☒	No	
41	Eligible Section 179 property?	☒	Yes	☐	No	Applies to current year assets only.
42	Use IRS tables for MACRS property?	☐	Yes	☒	No	

Regular Depreciation

43	Depreciation Type	MACRS	
44	Asset class	5	
45	Depreciation Method	200DB	
46	MACRS convention	HY	
47	**QuickZoom** to set 2018 convention ►		
48	Recovery period	5.0	
49	Year of depreciation	1	
50	Depreciable basis	0.	See Tax Help for computation

Alternative Minimum Tax Depreciation

51	AMT basis, if different from line 3		
52	If placed in service before 1987, is asset		
53	AMT depreciation method	150DB	
54	AMT recovery period	5.0	
55	AMT depreciable basis	0.	

Computer Laptop

MACRS Property Involved in a Like-kind Exchange or Involuntary Conversion

56 Elect OUT of regs under Sec 1.168(i)-6T(i) . . . . . ☐ Yes ☐ No ☒ N/A

57 Asset ID (Enter same ID on all related assets) . . . . . _____

58 If this asset represents entire basis of replacement property, enter excess basis . . . . _____

59 If this asset represents exchanged basis of replacement property, enter:

a Date placed in service of relinquished property . . . . . _____

b Date of disposition of relinquished property . . . . . _____

c MACRS convention for relinquished property . . . . . _____

d Depreciation claimed on relinquished property in year of disposition . . . . . _____

e AMT depreciation claimed on relinquished property in year of disposition . . . . . _____

California Asset Life History 2018

Yearly Allowable Depreciation

Name as Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Description: Computer Laptop Depreciation type: MACRS Asset class: 5

Cost/ Basis:	1,000.	Depreciable Basis:	0.	Method:	200DB	Life:	5.00
AMT Cost/ Basis:	1,000.	AMT Depreciable Basis:	0.	AMT Method:	150DB	AMT Life:	5.00

	Tax Year	Prior Depreciation	Deduction for the Year	AMT Prior Depreciation	AMT Deduction for the Year
1					
2					
3					
4					
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California Asset Entry Worksheet 2018

QuickZoom to another copy of Asset Entry Worksheet . . . . . .

Name as Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Activity: Sch C Web consulting services

Asset Information
- **For vehicles, use the Car and Truck Expenses Worksheet**
- **For home office assets, use the Form 8829 Asset Entry Worksheet**

1	Description of asset	Semplice	Example: Laser printer
2	Date placed in service	05/15/2018	Example: 06/15/2018
3	Enter the total cost when asset was acquired . .	150.	Include land for asset type I or J
4	Type of asset	K - Software	
			Range: 1.00 to 100.00
5	Percentage of business use	100.00 %	If blank, 100.00% is used
			Applicable for asset type A-G, P, Q.
6	Enter the amount of Sec 179 expense elected .		Subject to limitation. See Tax Help.
7	Total amount of land included in the cost		Applicable for asset type I or J
			If blank, prior depreciation from Asset Life History is used.
8	Prior depreciation		Required if asset was sold.
9	**Depreciation deduction** . . . . . ►	33.	
			If blank, prior depreciation from Asset Life History is used.
10	AMT prior depreciation		Required if asset was sold.
11	AMT depreciation deduction	33.	
12	AMT adjustment/preference	0.	See Tax Help for computation

13 **QuickZoom** to Asset Life History . . . . . ►

14 If a computer or peripheral equipment (asset type A), was asset used exclusively at your regular business establishment? . . . . . ☐ Yes ☐ No

15 If video, photo, or phono equipment (asset type B), was asset used exclusively at your regular business establishment, or in connection with your principal trade or business? . . . . . ☐ Yes ☐ No

16 If rental appliances, carpeting, or furniture (asset type F), have you amended a prior year tax return to change the recovery period to 5 years? . . . . . ☐ Yes ☐ No

17 Enter the IRC section under which you amortize the cost of intangibles (asset type L) . . . . . _____

Dispositions — Complete this part only if you sold or otherwise disposed of this asset in 2018

18	Date sold, given away, or abandoned in 2018		Example: 12/01/2018
19	Date acquired, if different from line 2	05/15/2018	If converted from personal use
20	Asset sales price		Enter business portion only
21	Asset expense of sale		Enter business portion only
22	Property type		
23	Land sales price		Enter business portion only
24	Land expense of sale		Enter business portion only
25	Section 179 deduction allowed		
26	If Section 1250:		
a	Additional depreciation after 12/31/76		
b	Applicable percentage		%
c	Additional depreciation after 12/31/70 and before 1/1/77		
27 a	Double click to link sale to Form 3805E ►		
b	Double click to link sale to Home Sale Wks ►		
28	Basis for gain or loss, if different from line 3		Enter 100% of basis
29	Basis for AMT gain or loss, if diff from line 50		Enter 100% of basis
30	Gain or loss		
31	AMT gain or loss		
32	Part of Schedule D-1 that gain or loss carries to		
33	Land gain or loss (if separate)		Only applies if line 23 is entered
34	Part of Schedule D-1 that land gain or loss carries to (if separate)		
35	Check to compute personal residence depreciation after May 6, 1997	☐	
	Regular tax after 5/6/97		AMT after 5/6/97

If claiming a **Home Office** deduction for this business, was the asset used in your home office? ☒ N/A ☐ Home Office 1 ☐ Home Office 2

Detail Asset Information — This section is calculated for most assets from the data above.
Use Find Next Error feature to check for any required entries.

36	Listed property?	☐	Yes	☒	No	See Tax Help
37	Subject to automobile limitations?	☐	Yes	☒	No	
38	Truck or van?	☐	Yes	☒	No	
39	Electric passenger vehicle?	☐	Yes	☒	No	
40	Heavy SUV?	☐	Yes	☒	No	
41	Eligible Section 179 property?	☐	Yes	☒	No	Applies to current year assets only.
42	Use IRS tables for MACRS property?	☐	Yes	☐	No	

Regular Depreciation

43	Depreciation Type	NP	
44	Asset class		
45	Depreciation Method	SL	
46	MACRS convention	NA	
47	**QuickZoom** to set 2018 convention ►		
48	Recovery period	3.0	
49	Year of depreciation	1	
50	Depreciable basis	150.	See Tax Help for computation

Alternative Minimum Tax Depreciation

51	AMT basis, if different from line 3		
52	If placed in service before 1987, is asset		
53	AMT depreciation method	SL	
54	AMT recovery period	3.0	
55	AMT depreciable basis	150.	

MACRS Property Involved in a Like-kind Exchange or Involuntary Conversion

56 Elect OUT of regs under Sec 1.168(i)-6T(i) . . . . . ☐ Yes ☐ No ☒ N/A

57 Asset ID (Enter same ID on all related assets) . . . . . _____

58 If this asset represents entire basis of replacement property, enter excess basis . . . . _____

59 If this asset represents exchanged basis of replacement property, enter:

a Date placed in service of relinquished property . . . . . _____

b Date of disposition of relinquished property . . . . . _____

c MACRS convention for relinquished property . . . . . _____

d Depreciation claimed on relinquished property in year of disposition . . . . . _____

e AMT depreciation claimed on relinquished property in year of disposition . . . . . _____

California Asset Life History 2018

Yearly Allowable Depreciation

Name as Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Description: Semplice Depreciation type: NP Asset class:

Cost/ Basis:	150.	Depreciable Basis:	150.	Method:	SL	Life:	3.00
AMT Cost/ Basis:	150.	AMT Depreciable Basis:	150.	AMT Method:	SL	AMT Life:	3.00

	Tax Year	Prior Depreciation	Deduction for the Year	AMT Prior Depreciation	AMT Deduction for the Year
1	2018	0.	33.	0.	33.
2	2019	33.	50.	33.	50.
3	2020	83.	50.	83.	50.
4	2021	133.	17.	133.	17.
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
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42					
43					

California Asset Entry Worksheet 2018

QuickZoom to another copy of Asset Entry Worksheet . . . . . .

Name as Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Activity: Sch C Web consulting services

Asset Information
- **For vehicles, use the Car and Truck Expenses Worksheet**
- **For home office assets, use the Form 8829 Asset Entry Worksheet**

1	Description of asset	iPhone 7	Example: Laser printer
2	Date placed in service	01/15/2018	Example: 06/15/2018
3	Enter the total cost when asset was acquired . .	700.	Include land for asset type I or J
4	Type of asset	C - Cellular phone	
			Range: 1.00 to 100.00
5	Percentage of business use	100.00 %	If blank, 100.00% is used
			Applicable for asset type A-G, P, Q.
6	Enter the amount of Sec 179 expense elected .	700.	Subject to limitation. See Tax Help.
7	Total amount of land included in the cost		Applicable for asset type I or J
			If blank, prior depreciation from Asset Life History is used.
8	Prior depreciation	0.	Required if asset was sold.
9	**Depreciation deduction** . . . . . ►	0.	
			If blank, prior depreciation from Asset Life History is used.
10	AMT prior depreciation		Required if asset was sold.
11	AMT depreciation deduction	0.	
12	AMT adjustment/preference	0.	See Tax Help for computation

13 **QuickZoom** to Asset Life History . . . . . ►

14 If a computer or peripheral equipment (asset type A), was asset used exclusively at your regular business establishment? . . . . . ☐ Yes ☐ No

15 If video, photo, or phono equipment (asset type B), was asset used exclusively at your regular business establishment, or in connection with your principal trade or business? . . . . . ☐ Yes ☐ No

16 If rental appliances, carpeting, or furniture (asset type F), have you amended a prior year tax return to change the recovery period to 5 years? . . . . . ☐ Yes ☐ No

17 Enter the IRC section under which you amortize the cost of intangibles (asset type L) . . . . . _____

iPhone 7

Dispositions — Complete this part only if you sold or otherwise disposed of this asset in 2018

18	Date sold, given away, or abandoned in 2018		Example: 12/01/2018
19	Date acquired, if different from line 2	01/15/2018	If converted from personal use
20	Asset sales price		Enter business portion only
21	Asset expense of sale		Enter business portion only
22	Property type		
23	Land sales price		Enter business portion only
24	Land expense of sale		Enter business portion only
25	Section 179 deduction allowed		
26	If Section 1250:		
a	Additional depreciation after 12/31/76		
b	Applicable percentage		%
c	Additional depreciation after 12/31/70 and before 1/1/77		
27 a	Double click to link sale to Form 3805E ►		
b	Double click to link sale to Home Sale Wks ►		
28	Basis for gain or loss, if different from line 3		Enter 100% of basis
29	Basis for AMT gain or loss, if diff from line 50		Enter 100% of basis
30	Gain or loss		
31	AMT gain or loss		
32	Part of Schedule D-1 that gain or loss carries to		
33	Land gain or loss (if separate)		Only applies if line 23 is entered
34	Part of Schedule D-1 that land gain or loss carries to (if separate)		
35	Check to compute personal residence depreciation after May 6, 1997	☐	
	Regular tax after 5/6/97		AMT after 5/6/97
	If claiming a **Home Office** deduction for this business, was the asset used in your home office?	☒ N/A	☐ Home Office 1 ☐ Home Office 2

Detail Asset Information — This section is calculated for most assets from the data above.
Use Find Next Error feature to check for any required entries.

36	Listed property?	☐	Yes	☒	No	See Tax Help
37	Subject to automobile limitations?	☐	Yes	☒	No	
38	Truck or van?	☐	Yes	☒	No	
39	Electric passenger vehicle?	☐	Yes	☒	No	
40	Heavy SUV?	☐	Yes	☒	No	
41	Eligible Section 179 property?	☒	Yes	☐	No	Applies to current year assets only.
42	Use IRS tables for MACRS property?	☐	Yes	☒	No	

Regular Depreciation

43	Depreciation Type	MACRS	
44	Asset class	7	
45	Depreciation Method	200DB	
46	MACRS convention	HY	
47	**QuickZoom** to set 2018 convention ►		
48	Recovery period	7.0	
49	Year of depreciation	1	
50	Depreciable basis	0.	See Tax Help for computation

Alternative Minimum Tax Depreciation

51	AMT basis, if different from line 3		
52	If placed in service before 1987, is asset		
53	AMT depreciation method	150DB	
54	AMT recovery period	7.0	
55	AMT depreciable basis	0.	

MACRS Property Involved in a Like-kind Exchange or Involuntary Conversion

56 Elect OUT of regs under Sec 1.168(i)-6T(i) . . . . . ☐ Yes ☐ No ☒ N/A

57 Asset ID (Enter same ID on all related assets) . . . . . _____

58 If this asset represents entire basis of replacement property, enter excess basis . . . . _____

59 If this asset represents exchanged basis of replacement property, enter:

a Date placed in service of relinquished property . . . . . _____

b Date of disposition of relinquished property . . . . . _____

c MACRS convention for relinquished property . . . . . _____

d Depreciation claimed on relinquished property in year of disposition . . . . . _____

e AMT depreciation claimed on relinquished property in year of disposition . . . . . _____

California Asset Life History 2018

Yearly Allowable Depreciation

Name as Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Description: iPhone 7 Depreciation type: MACRS Asset class: 7

Cost/ Basis:	700.	Depreciable Basis:	0.	Method:	200DB	Life:	7.00
AMT Cost/ Basis:	700.	AMT Depreciable Basis:	0.	AMT Method:	150DB	AMT Life:	7.00

	Tax Year	Prior Depreciation	Deduction for the Year	AMT Prior Depreciation	AMT Deduction for the Year
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
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13					
14					
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43					

Form 3885A

Depreciation and Amortization Report

2018

Tax Year 2018

► Keep for your records

Joseph B & Elizabeth R Mahoney

Sch C - Web consulting services

059-70-4091

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												
Computer Laptop		01/15/18	1,000		100.00	1,000		0	5.0	200DB/HY	0	0
iPhone 7		01/15/18	700		100.00	700		0	7.0	200DB/HY	0	0
Semplice		05/15/18	150		100.00			150	3.0	SL/NA		33
KIA SORENTO 2019	L	11/30/18			1.11							
SUBTOTAL CURRENT YEAR			1,850	0		1,700		150			0	33
Computer		06/01/10	2,500		100.00			2,500	5.0	200DB/HY	2,500	0
KIA SORENTO	SL	01/10/17			4.58							
SUBTOTAL PRIOR YEAR			2,500	0		0		2,500			2,500	0
TOTALS			4,350	0		1,700		2,650			2,500	33

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

Form 3885A

Alternative Minimum Tax Depreciation Report

2018

Tax Year 2018

► Keep for your records

Joseph B & Elizabeth R Mahoney

Sch C - Web consulting services

059-70-4091

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	Adjustments Preferences
DEPRECIATION													
Computer Laptop		01/15/18	1,000		100.00	1,000		0	5.0	150DB/HY		0	0.
iPhone 7		01/15/18	700		100.00	700		0	7.0	150DB/HY		0	0.
Semplice		05/15/18	150		100.00			150	3.0	SL/NA		33	0.
KIA SORENTO 2019	L	11/30/18			1.11								
SUBTOTAL CURRENT YEAR			1,850	0		1,700		150			0	33	0.
Computer		06/01/10	2,500		100.00			2,500	5.0	150DB/HY		0	0.
KIA SORENTO	SL	01/10/17			4.58								
SUBTOTAL PRIOR YEAR			2,500	0		0		2,500			0	0	0.
TOTALS			4,350	0		1,700		2,650			0	33	0.

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

California Car and Truck Expenses Worksheet 2018

► Keep for your records

Name as Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Activity: Sch C Web consulting services

Part I — Vehicle Information

1	Make and model of vehicle	KIA SORENTO	Example: Ford F-150 SVT Raptor
2	Date placed in service	01/10/2017	Example: 06/15/2018
3	Type of vehicle	A1 - Auto	
4 a	Ending mileage reading		Enter mileage readings, or
b	Beginning mileage reading		enter total miles on line 4c
c	**Total miles** vehicle was driven during 2018	16,000	Line 4a less line 4b
5	Number of miles driven for business	800	
6	Number of miles driven for commuting		Travel between home and work
7	Number of miles driven for personal purposes	15,200	Line 4c less lines 5 and 6
8	Percent of business use	4.58 %	Line 5 divided by line 4c
9	Months for special allocation	11	See Tax Help

10	Do you have another vehicle available for personal use?	X	Yes		No
11	Was the vehicle available for personal use during off duty hours?	X	Yes		No
12	Was the vehicle used primarily by a more than 5% owner of the business or related person?	X	Yes		No
13 a	Do you have evidence to support the business use claimed?		Yes	X	No
b	If **Yes,** is the evidence written?		Yes		No

Part II — Standard Mileage Rate

14	Did you own this vehicle, lease this vehicle, or was it not your vehicle?		Own	X	Lease	
			Not my vehicle			
15	Did you use this vehicle for hire?		Yes	X	No	Example: taxicab
16	Did you use less than 5 vehicles for business at a time?	X	Yes		No	
17	If you **owned** this vehicle, did you use the standard mileage rate for this vehicle's first year, OR if you **leased** this vehicle, did you use the standard mileage rate for the portion of the lease period after 1997?	X	Yes		No	Only applies to vehicles placed in service in prior years

If you answered Own or Lease to line 14, No to line 15, and Yes to lines 16 and 17 you can take standard mileage for this vehicle:

18 **Standard mileage deduction** 436. line 5 times .54

Part III — Actual Expenses

19 a	Gasoline		h	Vehicle lease or rental fees:	
b	Oil		1	30 days or more	
c	Tires		2	29 days or less	
d	Repairs		3	Total vehicle lease/rental fees	
e	Vehicle insurance		i	Leased vehicle inclusion amount:	
f	Vehicle registration, license (excluding property tax)		1	Year lease began	
g	Garage rent		2	FMV of leased vehicle	
			3	Number of lease days in year	
			4	Inclusion amount	
			j	Other	

20	Expenses subtotal		Sum of lines 19a thru 19j
21	Expenses applicable to business		Line 20 times line 8
22	Vehicle depreciation and Section 179		From Part VI
23	**Total actual expenses**		Line 21 plus line 22

Vehicle: KIA SORENTO
Activity: Sch C Web consulting services

Part IV — Standard Mileage versus Actual Expenses

24	X	Standard mileage	436.	The program automatically chooses the method
25		Actual expenses		that gives you the largest deduction. Check the other method if you want to use it instead.

Part V — Total Car and Truck Expenses

26	Line 24 or line 25	436.	
27	Additional expenses:		
a	Parking fees	100.	
b	Tolls		
c	Local transportation	220.	
d	Property taxes (include property tax portion of registration)		
e	Less: personal portion of property taxes	( )	
f	Interest on vehicle		
g	Less: personal portion of vehicle interest	( )	
28	Total expenses	756.	Sum of lines 26 & 27a thru 27g.
29	Less: business portion of lease or rental fees less inclusion amount (if using actual expenses)	( )	Line 19h - 19i times line 8. Reported separately.
30	Less: depreciation and Section 179 (if using actual expenses)	( )	From line 22. Reported separately.
31	**Total car and truck expenses**	756.	

Part VI — Vehicle Depreciation Information

32	Enter the total cost when vehicle was acquired		Include sales tax. For trade-in or vehicle converted from personal use, see Tax Help.
33	Enter the amount of Section 179 expense elected		Cannot be greater than limit shown below.
34	Depreciation and Section 179 limit for luxury cars		See Tax Help for computation

If blank, prior depreciation from Asset Life History is used. Required if sold, or if standard mileage rate used in a prior year.

35	Prior depreciation			
36	**Depreciation deduction** . . . . . ►		☐	Limited to luxury car maximum

If blank, prior depreciation from Asset Life History is used. Required if sold, or if standard mileage rate used in a prior year.

37	AMT prior depreciation			
38	AMT depreciation deduction		☐	Limited to luxury car maximum
39	AMT adjustment/preference			See Tax Help for computation.
40	**QuickZoom** to Asset Life History . . . . . ►			

Vehicle: KIA SORENTO
Activity: Sch C Web consulting services

Part VII — Disposition of Vehicle — Complete this part only if you sold, abandoned, or otherwise disposed of this vehicle, or removed it from business use in 2018.

41	Date vehicle sold, given away or abandoned in 2018	11/30/2018	Example: 10/23/2018
42	Date vehicle acquired, if different from line 2		If converted from personal use
43	Sales price Click here: ☐ if a like-kind exchange		Enter business portion only
44	Expense of sale		Enter business portion only
45	Sec 179 deduction allowed		
46	Double click to link sale to Form 3805E ►		
47 a	Double click to link sale to Form 8824 ►		
b	Form 8824: Depreciation at 100% business use		
c	Form 8824: AMT depr at 100% business use		
48	Gain/loss basis, if different from line 32		Enter 100% of basis
49	AMT gain/loss basis, if different from line 70		Enter 100% of basis
50	Depreciation allowed or allowable		
51	AMT depreciation allowed or allowable		
52	Gain or loss		
53	AMT gain or loss		
54	Part of Schedule D-1 to which gain/loss carries		

Part VIII — Detail Vehicle Depreciation Information — This section is calculated for most vehicles from the data entered above. Use Find Next Error feature to check for any required entries.

55	Subject to automobile limitations?	☐	Yes	☐	No	
56	Truck or van?	☐	Yes	☐	No	
57	Electric passenger vehicle?	☐	Yes	☐	No	
58	Heavy SUV?	☐	Yes	☐	No	
59	Listed property?	X	Yes	☐	No	See Tax Help.
60	Eligible Section 179 property?	☐	Yes	☐	No	Applies to current year assets only.
61	Use IRS tables for MACRS property?	☐	Yes	☐	No	

Regular Depreciation

62	Depreciation type	
63	Asset class	
64	Depreciation method	
65	MACRS convention	
66	**QuickZoom** to set 2018 convention ►	
67	Recovery period	
68	Year of depreciation	
69	Depreciable basis	

Alternative Minimum Tax Depreciation

70	AMT basis, if different from line 32	
71	AMT depreciation method	
72	AMT recovery period	
73	AMT depreciable basis	

Vehicle:
Activity: Sch C Web consulting services

MACRS Property Involved in a Like-Kind Exchange or Involuntary Conversion

74	Elect OUT of regs under Sec 1.168(i)-6T(i)	☐ Yes ☐ N/A	Only election out supported
75	If asset represents entire basis of replacement property, enter excess basis		Excess basis is not eligible for Section 179
	Pre-02/28/04 transactions only (See Tax Help):		
76	Asset ID (Enter same ID on all related assets) . . .		
77	Does asset represent exchanged basis of replacement property	☐ Yes ☐ No	"Yes" if exchanged basis, "No" if excess basis
78	Total basis of all related parts.		Only required if line 55 is "Yes"

California Car and Truck Expenses Worksheet 2018

► Keep for your records

Name as Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Activity: Sch C Web consulting services

Part I — Vehicle Information

1	Make and model of vehicle	KIA SORENTO 2019	Example: Ford F-150 SVT Raptor
2	Date placed in service	11/30/2018	Example: 06/15/2018
3	Type of vehicle	A2 - Lt truck/van/SUV	
4 a	Ending mileage reading		Enter mileage readings, or
b	Beginning mileage reading		enter total miles on line 4c
c	**Total miles** vehicle was driven during 2018	1,500	Line 4a less line 4b
5	Number of miles driven for business	100	
6	Number of miles driven for commuting		Travel between home and work
7	Number of miles driven for personal purposes	1,400	Line 4c less lines 5 and 6
8	Percent of business use	1.11 %	Line 5 divided by line 4c
9	Months for special allocation	2	See Tax Help

10	Do you have another vehicle available for personal use?	X	Yes		No
11	Was the vehicle available for personal use during off duty hours?	X	Yes		No
12	Was the vehicle used primarily by a more than 5% owner of the business or related person?	X	Yes		No
13 a	Do you have evidence to support the business use claimed?		Yes	X	No
b	If **Yes,** is the evidence written?		Yes		No

Part II — Standard Mileage Rate

14	Did you own this vehicle, lease this vehicle, or was it not your vehicle?		Own	X	Lease	
			Not my vehicle			
15	Did you use this vehicle for hire?		Yes	X	No	Example: taxicab
16	Did you use less than 5 vehicles for business at a time?	X	Yes		No	
17	If you **owned** this vehicle, did you use the standard mileage rate for this vehicle's first year, OR if you **leased** this vehicle, did you use the standard mileage rate for the portion of the lease period after 1997?		Yes		No	Only applies to vehicles placed in service in prior years

If you answered Own or Lease to line 14, No to line 15, and Yes to lines 16 and 17 you can take standard mileage for this vehicle:

18	**Standard mileage deduction**	55.	line 5 times .54

Part III — Actual Expenses

19 a	Gasoline		h	Vehicle lease or rental fees:	
b	Oil		1	30 days or more	
c	Tires		2	29 days or less	
d	Repairs		3	Total vehicle lease/rental fees	
e	Vehicle insurance		i	Leased vehicle inclusion amount:	
f	Vehicle registration, license (excluding property tax)		1	Year lease began	
g	Garage rent		2	FMV of leased vehicle	
			3	Number of lease days in year	
			4	Inclusion amount	
			j	Other	

20	Expenses subtotal		Sum of lines 19a thru 19j
21	Expenses applicable to business		Line 20 times line 8
22	Vehicle depreciation and Section 179		From Part VI
23	**Total actual expenses**		Line 21 plus line 22

Vehicle: KIA SORENTO 2019
Activity: Sch C Web consulting services

Part IV — Standard Mileage versus Actual Expenses

24	X	Standard mileage	55.	The program automatically chooses the method
25		Actual expenses		that gives you the largest deduction. Check the other method if you want to use it instead.

Part V — Total Car and Truck Expenses

26	Line 24 or line 25	55.	
27	Additional expenses:		
a	Parking fees	50.	
b	Tolls		
c	Local transportation	100.	
d	Property taxes (include property tax portion of registration)		
e	Less: personal portion of property taxes	( )	
f	Interest on vehicle		
g	Less: personal portion of vehicle interest	( )	
28	Total expenses	205.	Sum of lines 26 & 27a thru 27g.
29	Less: business portion of lease or rental fees less inclusion amount (if using actual expenses)	( )	Line 19h - 19i times line 8. Reported separately.
30	Less: depreciation and Section 179 (if using actual expenses)	( )	From line 22. Reported separately.
31	**Total car and truck expenses**	205.	

Part VI — Vehicle Depreciation Information

32	Enter the total cost when vehicle was acquired		Include sales tax. For trade-in or vehicle converted from personal use, see Tax Help.
33	Enter the amount of Section 179 expense elected		Cannot be greater than limit shown below.
34	Depreciation and Section 179 limit for luxury cars		See Tax Help for computation

If blank, prior depreciation from Asset Life History is used. Required if sold, or if standard mileage rate used in a prior year.

35	Prior depreciation			
36	**Depreciation deduction** . . . . . ►		☐	Limited to luxury car maximum

If blank, prior depreciation from Asset Life History is used. Required if sold, or if standard mileage rate used in a prior year.

37	AMT prior depreciation			
38	AMT depreciation deduction		☐	Limited to luxury car maximum
39	AMT adjustment/preference			See Tax Help for computation.
40	**QuickZoom** to Asset Life History . . . . . ►			

Vehicle: KIA SORENTO 2019
Activity: Sch C Web consulting services

Part VII — Disposition of Vehicle — Complete this part only if you sold, abandoned, or otherwise disposed of this vehicle, or removed it from business use in 2018.

41	Date vehicle sold, given away or abandoned in 2018		Example: 10/23/2018
42	Date vehicle acquired, if different from line 2		If converted from personal use
43	Sales price Click here: ☐ if a like-kind exchange		Enter business portion only
44	Expense of sale		Enter business portion only
45	Sec 179 deduction allowed		
46	Double click to link sale to Form 3805E ►		
47 a	Double click to link sale to Form 8824 ►		
b	Form 8824: Depreciation at 100% business use		
c	Form 8824: AMT depr at 100% business use		
48	Gain/loss basis, if different from line 32		Enter 100% of basis
49	AMT gain/loss basis, if different from line 70		Enter 100% of basis
50	Depreciation allowed or allowable		
51	AMT depreciation allowed or allowable		
52	Gain or loss		
53	AMT gain or loss		
54	Part of Schedule D-1 to which gain/loss carries		

Part VIII — Detail Vehicle Depreciation Information — This section is calculated for most vehicles from the data entered above. Use Find Next Error feature to check for any required entries.

55	Subject to automobile limitations?	☐	Yes	☐	No	
56	Truck or van?	☐	Yes	☐	No	
57	Electric passenger vehicle?	☐	Yes	☐	No	
58	Heavy SUV?	☐	Yes	☐	No	
59	Listed property?	X	Yes	☐	No	See Tax Help.
60	Eligible Section 179 property?	☐	Yes	☐	No	Applies to current year assets only.
61	Use IRS tables for MACRS property?	☐	Yes	☐	No	

Regular Depreciation

62	Depreciation type	
63	Asset class	
64	Depreciation method	
65	MACRS convention	
66	**QuickZoom** to set 2018 convention ►	
67	Recovery period	
68	Year of depreciation	
69	Depreciable basis	

Alternative Minimum Tax Depreciation

70	AMT basis, if different from line 32	
71	AMT depreciation method	
72	AMT recovery period	
73	AMT depreciable basis	

Vehicle:
Activity: Sch C Web consulting services

MACRS Property Involved in a Like-Kind Exchange or Involuntary Conversion

74	Elect OUT of regs under Sec 1.168(i)-6T(i)	☐ Yes ☐ N/A	Only election out supported
75	If asset represents entire basis of replacement property, enter excess basis		Excess basis is not eligible for Section 179
	Pre-02/28/04 transactions only (See Tax Help):		
76	Asset ID (Enter same ID on all related assets) . . .		
77	Does asset represent exchanged basis of replacement property	☐ Yes ☐ No	"Yes" if exchanged basis, "No" if excess basis
78	Total basis of all related parts.		Only required if line 55 is "Yes"

Form 3526 **Investment Interest Expense Worksheet** **2018**

► Keep for your records

Name as Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

		(a) Amount From Federal Form 4952	(b) California Adjustment, If Any
Investment Interest Expense (Form 3526, line 1)			
1	Investment interest expense from Schedule K-1		
2	Investment interest expense from royalties		
3	Other investment interest expense:		
a			
b			
c			
d			
4	**Total investment interest expense.** Add lines 1 through 3		
Gross Income from Property Held for Investment (Form 3526, line 4a)			
5	Taxable investment income from Schedule B, K-1s and Form 3803		
6	Royalty income from Schedule E		
7	Net passive income from publicly traded partnerships		
8	Income from **nonpassive** trade or business **without** material participation		
9	Other investment income:		
a			
b			
c			
d			
10	**Total investment income.** Add lines 5 through 9		
Net Gain from the Disposition of Property Held for Investment (Form 3526, line 4b)			
11 a	Net gains from Schedule D, line 8		
b	Less net gains from property not held for investment		
c	**Net gains from property held for investment.** Line 11a less line 11b		
Net Capital Gain from the Disposition of Property Held for Investment (Form 3526, line 4c)			
12	Net capital gain from the disposition of property held for investment		

	(a) Amount From Federal Form 4952	(b) California Adjustment, If Any
Investment Expenses (Form 3526, line 5)		
13 Royalty expenses		
14 a Investment expenses included as itemized deductions (subject to the 2% limitation)		
b Investment expenses included as itemized deductions (not 2% limitation)		
15 Expenses from **nonpassive** trade or business **without** material participation		
16 Other investment expenses:		
a		
b		
c		
d		
17 **Total investment expenses.** Add lines 13 through 16		

	(a) Regular Tax	(b) Alternative Minimum Tax
Allocation of Investment Interest Expense		
18 Allowed investment interest expense, from Form 3526, line 8		
19 Less interest expense deducted on other forms and schedules:		
a Deducted on Schedule E, page 2 for passthru entities		
b Deducted on Schedule E, page 1 for royalties		
c Other amounts deducted on other forms and schedules		
d Total amount deducted on other forms and schedules		
20 California investment interest expense		
21 Allowed federal investment interest expense deducted elsewhere		
22 Allowed federal Schedule A investment interest expense		
23 Adjustment for interest expense deducted on other forms and schedules. Subtract line 21 from line 19		
24 Adjustment for itemized deductions. Subtract line 22 from line 20. Enter here and on Schedule CA, line 9		

Form 3885A **California Section 179 Worksheet** **2018**

► Keep for your records

Name as Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Business or Activity to Which this Form Relates

Section 179 Summary

1	Maximum dollar limitation for California	1	$25,000.
2	Total cost of section 179 property placed in service	2	2,700.
3	Threshold cost of section 179 property before reduction in limitation	3	$200,000.
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	25,000.

6

Business or Activity: Section 179 Summary

(a) Description of Property	(b) Cost	(c) Elected Cost
Computer Laptop	1,000.	1,000.
iPhone 7	700.	700.
Computer Laptop	1,000.	1,000.

7	Listed property (elected Section 179 cost)	7			
8	Total elected cost of section 179 property. Add column (c), line 6 and line 7			8	2,700.
9	Tentative deduction. Enter the smaller of line 5 or line 8			9	2,700.
10	Carryover of disallowed deduction from 2017			10	0.
11	Enter the smaller of business income (not less than zero) or line 5			11	25,000.
12	Section 179 expense deduction for California. Add lines 9 and 10, but do not enter more than line 11. Also enter the result on FTB 3885A, line 2			12	2,700.
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10. Subtract line 12 from the result	13	0.		

California Section 179 Expense Report 2018

► Keep for your records

Name(s) Shown on Return: Joseph B & Elizabeth R Mahoney

Social Security Number: 059-70-4091

Activity	Description of Property	Business Use Cost/Basis	Elected Section 179 Expense
Sch C Web consulting services	Computer Laptop	1,000.	1,000.
Sch C Web consulting services	iPhone 7	700.	700.
Form 2106 Web Consulting	Computer Laptop	1,000.	1,000.
From K-1(s): Current year			
Prior year carryover			
Totals: Current year		2,700.	2,700.
Prior year carryover			

California Depreciation Options 2018

Name as Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

MACRS Convention

The program uses the half-year convention for all MACRS personal property assets placed in service in 2018 unless you check 'Mid-quarter convention' below.

1	X	Half-year convention
2		Mid-quarter convention

MACRS Computation

Use IRS tables for all MACRS property placed in service this year? . . . . . [ ] Yes [X] No

Section 179 Limitation

If more than one business activity is claiming a Section 179 expense deduction, the limitation must be computed on a separate copy of the Section 179 Worksheet. This is the copy that appears on the menu as Form 3885A:Section 179 Limitation. Please review Tax Help for instructions on allocating the allowable Section 179 back to the individual activities when the deduction is limited.

If only one business activity is claiming a Section 179 expense deduction, the limitation will be computed on the Section 179 Worksheet for that activity.

Section 179 Information

1 a	Calculated "Total cost of Section 179 property placed in service"	**1 a**	2,700.
b	Additions or subtractions to calculated value	**b**	
2	If Married Filing Separately, enter:		
a	Total cost of eligible property placed in service this year by spouse	**2 a**	
b	Allocation percentage elected for your return, if other than 50%	**b**	%
3	Taxable Income for the Section 179 Limitation		
a	Federal taxable income for the Section 179 limitation	**3 a**	110,061.
b	California Adjustments (calculated)	**b**	-33.
c	Other additions or subtractions to taxable income	**c**	
d	California Taxable Income for the Section 179 Limitation	**d**	110,028.

Joseph B & Elizabeth R Mahoney

Income	2017	2018	Difference	%
Federal AGI and California Adjustments:				
Federal adjusted gross income	103,495.	104,382.	887.	0.86
California adjustments	40.	329.	289.	722.50
Adjusted Gross Income	103,535.	104,711.	1,176.	1.14
Standard or Itemized Deduction	8,472.	8,802.	330.	3.90
Taxable Income	95,063.	95,909.	846.	0.89
Tax	3,725.	3,637.	-88.	-2.36
Exemption credits	1,287.	1,337.	50.	3.89
Tax less exemption credits	2,438.	2,300.	-138.	-5.66
Schedule G-1 and Form 5870A tax				
Tax before credits	2,438.	2,300.	-138.	-5.66
Credits				
Tax after credits	2,438.	2,300.	-138.	-5.66
Alternative minimum tax				
Other taxes and IRC interest				
Total Tax After Credits	2,438.	2,300.	-138.	-5.66
Withholding	2,292.	2,395.	103.	4.49
Estimated payments				
Other payments				
Total Payments	2,292.	2,395.	103.	4.49
Use tax	0.	0.	0.	
Contributions				
Form 5805/5805F penalty				
Other penalties and interest				
Applied to next year's estimated tax		0.	0.	
Amount Refund		95.	95.	
Amount Due	146.		-146.	-100.00

Current year effective tax rate 2.20%

Tax Summary 2018

► Keep for your records

Name(s) Joseph B & Elizabeth R Mahoney	
Federal adjusted gross income	104,382.
Net California adjustments	329.
California adjusted gross income	104,711.
Itemized/standard deduction	8,802.
California taxable income	95,909.
Tax	3,637.
Exemption credits	1,337.
Tax less exemptions	2,300.
Tax from Schedule G-1/FTB 5870A	
Credits	
Other taxes	
Total tax	2,300.
Total payments	2,395.
Use tax	0.
Contributions	
Underpayment penalty	
Interest, late filing and late payment penalties	
Refund	95.
Balance due	
Tax bracket	8.0%

California Electronic Filing Information Worksheet 2018

► Keep for your records

Name as Shown on Return	Social Security Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Electronic Return Originator Information

The program calculates this information based on the preparer code entered on the federal information worksheet (or the ERO code entered on the federal electronic filing information worksheet if you are an intermediate service provider).

Firm Name

Social Security Number/Preparer Tax ID Number

Name

Phone Number

Fax Number

Address

Employer Identification Number

City

State

Zip Code

EFIN

Country

E-mail Address

Paid Preparer Information

Firm Name

Social Security Number/Preparer Tax ID Number

Name

Employer Identification Number

Address

Phone Number

Fax Number

City

State

Zip Code

Country

E-mail Address

Electronic Filing Review Check

If any of the questions below are checked yes, the return may not be filed electronically	Yes	No
1 Are there more than fifty W-2s, or twenty 1099-Rs? ►		X
2 Are there more than ten copies of Form 3803 or ten copies of Form 3805E? ►		X
3 Are there more than twenty five copies of Schedule S? ►		X
4 Is this an amended return, or is there an amended Form 3805P attached? ►		X
5 Were any entries made for Form 3503, 3507, 3546, 3553, 3807, 3808, 3809, or 5870A? ►		X
6 Is there withholding from a form other than W-2, W-2G, 1099R, 1099G, 1099B, 1099INT 1099DIV, 1099MISC, 592-B, and 593? ►		X
7 Are any invalid entries made on Form 3805V page 3, part III? (See help) ►		
8 Are there more than 97 detail lines on forms to be filed? (See help) ►		X
9 Is this a fiscal year filer? ►		X
10 Is Form 3506 being filed to claim credit for prior year expenses or the taxpayer or spouse is claimed as a qualifying person? ►		X
11 Is the Federal filing status married filing joint and the California filing status married filing separate? ►		X
12 Is Federal Form 4852 (substitute W2) being used? ►		
13 Check that you have the correct selections for the RDP return? ►		X
14 On the 3506, are there any foreign care providers? ►		X
15 Is Direct Debit selected and no balance due on the return?		

Smart Worksheets from your 2018 California Tax Return

SMART WORKSHEET FOR: Form 540: California Resident Income Tax Return

Form 540 California Income Tax Withheld Smart Worksheet

A	California income tax withheld from the Tax Payments Worksheet	2,395.
B	Real estate and other withholding from Form(s) 592-B and 593 entered on the federal Tax Payments Worksheet and included on line A **Note**: Make sure that the amount on line B is reported on the federal Tax Payments Worksheet line(s) 18a-c or you will not get the state income tax deduction on your federal Schedule A.	
C	California income tax withheld for line 71. Subtract line B from line A	2,395.

SMART WORKSHEET FOR: Miscellaneous Itemized Deductions Statement

Casualty and Disaster Adjustment Smart Worksheet

A	Form 4684, line 14, sum of line 12, total	
B	Form 4684, line 13, sum of line 4, total	
C	Form 4684, line 15, see tax help	0.
D	Form 4684, line 16, if line 14 is less than 13	
E	Form 4684, line 17, 10% of federal adjusted gross income	
F	Form 4684, line 18, subtract 17 from 16	
G	Total Federal Casualty Loss	
H	Total Qualified Disaster Loss	
I	Federal disaster loss adjustment (includes any RDP recapture entered)	

SMART WORKSHEET FOR: Miscellaneous Itemized Deductions Statement

Medical & Dental Expenses and HSA Distributions Smart Worksheet

A	Federal Schedule A total medical and dental expenses	0.
B	HSA distributions for qualified medical expenses, from Fed Form 8889, line 15 . . . . TP _____ SP/RDP _____	
C	Federal Form 8885 health coverage insurance not included in total medical	
D	Add lines A, B and C	0.
E	7.5% of Federal adjusted gross income	7,829.
F	California medical and dental expenses deduction. Subtract line E from line D. If line E is more than line D, enter -0- (zero)	0.
G	Medical and dental expenses deduction from federal Schedule A, line 4	
H	Subtract line G from line F. (to line below but not less than 0)	0.

SMART WORKSHEET FOR: Miscellaneous Itemized Deductions Statement

Smart Worksheet for Depreciation Subject to 2% Limitation

	Enter Section 179 carryover from prior year		
	Is depreciation expense an investment expense?	Yes [X]	No [ ]
	QuickZoom to the Asset Entry Worksheet	➡	
	QuickZoom to the Depreciation/Amortization Report	➡	
	QuickZoom to Form 3885A for Schedule A	➡	
	QuickZoom to the Section 179 worksheet for Schedule A	➡	
A	Depreciation:		
1	Federal		
2	California		
3	Federal/California adjustment		
B	Amortization:		
1	Federal		
2	California		
3	Federal/California adjustment		

SMART WORKSHEET FOR: California Credits Worksheet

Credit Information Smart Worksheet

Review FTB instructions and check the corresponding box if you qualify for any of the following credits:

A Credit for Joint Custody Head of Household (**Code: 170**) [ ]
B Credit for Dependent Parent (**Code: 173**) [ ]
C Credit for Senior Head of Household (**Code: 163**) [ ]
D Credit for Adoption Costs (**Code: 197**):

Child's Name	Qualifying Costs for Each Child	Credit	Allowable Credit
Total			

SMART WORKSHEET FOR: Sch C Wks (Web consulting services): Profit or Loss from Business

Depreciation/Amortization Smart Worksheet

A	To enter assets (except autos), **QuickZoom** to the Asset Entry Worksheet . . . . . ➡	
B	To enter home office assets, **QuickZoom** to the Form 8829 Asset Entry Wks . . . . ➡	
C	To enter auto information, **QuickZoom** to the Car/Truck Expenses Worksheet . . . ➡	
D	To view a calculated report of all depreciation information for this Schedule C, **QuickZoom** to the Depreciation/Amortization Report . . . . . ➡	
E	**QuickZoom** to Form 3885A for this Schedule C . . . . . ➡	
F	Information needed for calculation of section 179 taxable income (**Note —** This information is needed if you materially participate in this activity)	
1	Federal depreciation for this activity (Do **not** include section 179 expense)	0.
2	Related 1231 gains/losses for this activity	
G	**QuickZoom** to the Section 179 worksheet for this Schedule C . . . . . ➡	

SMART WORKSHEET FOR: Sch C Wks (Web consulting services): Profit or Loss from Business

Activity Summary Smart Worksheet

Supporting information provided by program. NO ENTRIES ARE NEEDED.

		Regular Tax	Alternative Minimum Tax
A	Ownership	Taxpayer	
B	At risk status	All	
C	Passive status	Nonpassive	
	Schedule C		
D	Tentative profit (loss)	51,315.	51,315.
E	Other preferences and adjustments		
F	At risk disallowed loss		
G	Passive carryover loss		
H	Passive disallowed loss		
I	Net profit (loss) allowed	51,315.	51,315.
	Related Dispositions		
J	Tentative profit (loss)		
K	At risk disallowed loss		
L	Passive carryover loss		
M	Passive disallowed loss		
N	Net profit (loss) allowed		
	AMT Exclusion		
O	Schedule C income/loss	51,315.	

SMART WORKSHEET FOR: Sch C Wks (Web consulting services): Profit or Loss from Business

Carryforward to 2019 Smart Worksheet
Supporting information provided by program. NO ENTRIES ARE NEEDED.

		Regular Tax	Alternative Minimum Tax
A	Section 179 carryover	0.	
	At-Risk Losses Carryover		
B	Schedule C suspended loss		
C	Schedule D short-term suspended loss		
D	Schedule D long-term suspended loss		
E	Schedule D-1 ordinary suspended loss		
F	Schedule D-1 long-term suspended loss		
	Passive Losses Carryover		
G	Schedule C suspended loss		
H	Schedule D short-term suspended loss		
I	Schedule D long-term suspended loss		
J	Schedule D-1 ordinary suspended loss		
K	Schedule D-1 long-term suspended loss		

SMART WORKSHEET FOR: Sch C Wks (Web consulting services): Profit or Loss from Business -- Section 179 Worksheet

Line 12 Smart Worksheet
(Only applies if Summary Section 179 Worksheet used)

A	Total Section 179 before limitation	1,700.
B	Section 179 allowable, if different	

Form **1040** Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return

2018 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing status: ☐ Single ☒ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Your first name and initial	Last name	Your social security number
Joseph B	Mahoney	059-70-4091

Your standard deduction: ☐ Someone can claim you as a dependent ☐ You were born before January 2, 1954 ☐ You are blind

If joint return, spouse's first name and initial	Last name	Spouse's social security number
Elizabeth R	Mahoney	563-95-6431

Spouse standard deduction: ☐ Someone can claim your spouse as a dependent ☐ Spouse was born before January 2, 1954 ☐ Spouse is blind ☐ Spouse itemizes on a separate return or you were dual-status alien

☒ Full-year health care coverage or exempt (see inst.)

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	Presidential Election Campaign (see inst.) ☒ You ☒ Spouse
5025 Thacher Road		
City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.		If more than four dependents, see inst. and ✓ here ► ☐
Ojai CA 93023		

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.): 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	☒	☐
				☐	☐

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.)
		Designer	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		Teacher	

Paid Preparer Use Only

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

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2018)

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.

1	Wages, salaries, tips, etc. Attach Form(s) W-2				1	57,013.
2a	Tax-exempt interest	2a		b Taxable interest	2b	
3a	Qualified dividends	3a		b Ordinary dividends	3b	
4a	IRAs, pensions, and annuities	4a		b Taxable amount	4b	
5a	Social security benefits	5a		b Taxable amount	5b	
6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 51,198.				6	108,211.
7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6				7	104,382.
8	**Standard deduction or itemized deductions** (from Schedule A)				8	24,000.
9	Qualified business income deduction (see instructions)				9	9,516.
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-				10	70,866.
11	a Tax (see inst.) 8,124. (check if any from: 1 ☐ Form(s) 8814 2 ☐ Form 4972 3 ☐)					
	b Add any amount from Schedule 2 and check here ► ☐				11	8,124.
12	a Child tax credit/credit for other dependents 4,500. **b Add** any amount from Schedule 3 and check here ► ☒				12	4,710.
13	Subtract line 12 from line 11. If zero or less, enter -0-				13	3,414.
14	Other taxes. Attach Schedule 4				14	7,234.
15	Total tax. Add lines 13 and 14				15	10,648.
16	Federal income tax withheld from Forms W-2 and 1099				16	6,886.
17	Refundable credits: a EIC (see inst.) NO b Sch. 8812 c Form 8863 140.					
	Add any amount from Schedule 5				17	140.
18	Add lines 16 and 17. These are your total payments				18	7,026.

Standard Deduction for—
- Single or married filing separately, $12,000
- Married filing jointly or Qualifying widow(er), $24,000
- Head of household, $18,000
- If you checked any box under Standard deduction, see instructions.

Refund

19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you **overpaid**	19	
20a	Amount of line 19 you want **refunded to you.** If Form 8888 is attached, check here ► ☐	20a	
► b	Routing number X X X X X X X X X ► c Type: ☐ Checking ☐ Savings		
► d	Account number X X X X X X X X X X X X X X X X		
21	Amount of line 19 you want **applied to your 2019 estimated tax** ► 21		

Direct deposit? See instructions.

Amount You Owe

22	**Amount you owe.** Subtract line 18 from line 15. For details on how to pay, see instructions ►	22	3,622.
23	Estimated tax penalty (see instructions) ► 23		

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2018

Attachment Sequence No. **01**

Name(s) shown on Form 1040: Joseph B & Elizabeth R Mahoney

Your social security number: 059-70-4091

Additional Income	**1–9b**	Reserved			**1–9b**	
	10	Taxable refunds, credits, or offsets of state and local income taxes			**10**	
	11	Alimony received			**11**	
	12	Business income or (loss). Attach Schedule C or C-EZ			**12**	51,198.
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► ☐			**13**	
	14	Other gains or (losses). Attach Form 4797			**14**	
	15a	Reserved			**15b**	
	16a	Reserved			**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	Reserved			**20b**	
	21	Other income. List type and amount ►			**21**	
	22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23			**22**	51,198.
Adjustments to Income	**23**	Educator expenses	**23**	212.		
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	**24**			
	25	Health savings account deduction. Attach Form 8889	**25**			
	26	Moving expenses for members of the Armed Forces. Attach Form 3903	**26**			
	27	Deductible part of self-employment tax. Attach Schedule SE	**27**	3,617.		
	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	**34**			
	35	Reserved	**35**			
	36	Add lines 23 through 35			**36**	3,829.

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Nonrefundable Credits

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

OMB No. 1545-0074

2018

Attachment Sequence No. **03**

Name(s) shown on Form 1040: Joseph B & Elizabeth R Mahoney

Your social security number: 059-70-4091

Nonrefundable Credits	**48**	Foreign tax credit. Attach Form 1116 if required	**48**	
	49	Credit for child and dependent care expenses. Attach Form 2441	**49**	
	50	Education credits from Form 8863, line 19	**50**	210.
	51	Retirement savings contributions credit. Attach Form 8880	**51**	
	52	Reserved	**52**	
	53	Residential energy credit. Attach Form 5695	**53**	
	54	Other credits from Form **a** ☐ 3800 **b** ☐ 8801 **c** ☐ _____	**54**	
	55	Add the amounts in the far right column. Enter here and include on Form 1040, line 12	**55**	210.

SCHEDULE 4
(Form 1040)

Department of the Treasury
Internal Revenue Service

Other Taxes

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

OMB No. 1545-0074

2018

Attachment Sequence No. **04**

Name(s) shown on Form 1040: Joseph B & Elizabeth R Mahoney

Your social security number: 059-70-4091

Other Taxes

57	Self-employment tax. Attach Schedule SE	**57**	7,234.
58	Unreported social security and Medicare tax from: Form **a** ☐ 4137 **b** ☐ 8919	**58**	
59	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	**59**	
60a	Household employment taxes. Attach Schedule H	**60a**	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	**60b**	
61	Health care: individual responsibility (see instructions)	**61**	0.
62	Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s)	**62**	
63	Section 965 net tax liability installment from Form 965-A **63**		
64	Add the amounts in the far right column. These are your **total other taxes.** Enter here and on Form 1040, line 14	**64**	7,234.

SCHEDULE C (Form 1040)

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, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

2018

Attachment Sequence No. **09**

Name of proprietor	Social security number (SSN)
Joseph B Mahoney	059-70-4091

A Principal business or profession, including product or service (see instructions): Web consulting services

B Enter code from instructions ▶ 541510

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.) ▶ 5025 Thacher Road

City, town or post office, state, and ZIP code: Ojai, CA 93023

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

G Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses . ☒ Yes ☐ No

H If you started or acquired this business during 2018, check here . . . . . ▶ ☐

I Did you make any payments in 2018 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	61,286.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	61,286.
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	61,286.
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	61,286.

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

8	Advertising	8	240.	18	Office expense (see instructions)	18	226.
9	Car and truck expenses (see instructions)	9	961.	19	Pension and profit-sharing plans .	19	
10	Commissions and fees .	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	200.	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	1,850.	21	Repairs and maintenance . . .	21	251.
				22	Supplies (not included in Part III) .	22	430.
				23	Taxes and licenses	23	
				24	Travel and meals:		
14	Employee benefit programs (other than on line 19) . .	14		a	Travel	24a	1,247.
				b	Deductible meals (see instructions)	24b	198.
15	Insurance (other than health)	15		25	Utilities	25	3,584.
16	Interest (see instructions):			26	Wages (less employment credits) .	26	
a	Mortgage (paid to banks, etc.)	16a		27a	Other expenses (from line 48) . .	27a	316.
b	Other	16b		b	**Reserved for future use** . . .	27b	
17	Legal and professional services	17					

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a . . . . . ▶	28	9,503.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	51,783.
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: 1800 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.
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040), line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	51,198.
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), line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.** • If 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 2018, 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	100.
SaaS to-do tool	120.
Evernote Premium	96.

48 **Total other expenses.** Enter here and on line 27a . . . 48 316.

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

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

2018

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**
Joseph B & Elizabeth R Mahoney	Sch C Web consulting services	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	
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 2017 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	1,850.
13	Carryover of disallowed deduction to 2019. 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	0.

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 2018	17	0.
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 2018 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	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2018 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	1,850.
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:								
KIA SORENTO	01/10/2017	4.58 %				S/L –		
KIA SORENTO 2019	11/30/2018	1.11 %				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) .	800		100									
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven	15,200		1,400									
33 Total miles driven during the year. Add lines 30 through 32	16,000		1,500									
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?	X		X									
35 Was the vehicle used primarily by a more than 5% owner or related person? . .	X		X									
36 Is another vehicle available for personal use?	X		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 2018 tax year (see instructions):					
43 Amortization of costs that began before your 2018 tax year				**43**	
44 Total. Add amounts in column (f). See the instructions for where to report				**44**	

Form 8829
Lines 7, 8, 42

Form 8829 Worksheet

2018

Name(s) of Proprietor(s)	Your SSN
Joseph B Mahoney	059-70-4091

Business name . . . . . Web consulting services
Bert's Office

Part I — Calculation of Line 7

Calculation for Form 8829, line 7 when one area of the home was used exclusively for daycare and another area of the home was used only partly for daycare:

1	Area used exclusively for daycare	**1**	
2	Total area of home	**2**	
3	Business % for area used exclusively for daycare. Divide Line 1 by line 2	**3**	%
4	Area used only partly for daycare	**4**	
5	Divide line 4 by line 2	**5**	%
6	Multiply days used for daycare during year by hours used per day	**6**	hr
7	Total hours available for use during the year (365 x 24 hours)	**7**	hr
8	Divide line 6 by line 7. Enter result as a decimal amount. Carries to Simple Worksheet, line E	**8**	
9	Business % for area used only partly for daycare. Multiply line 8 by line 5	**9**	%
10	Total business percentage. Add lines 3 and 9. Carries to Form 8829, line 7	**10**	%

Part II — Calculation of Business Income Limit for Form 8829, Line 8 or Simple Method, line A

Calculation of business income limit when part of gross income is from a place of business other than this home office:

1	Gross income from Schedule C, line 7	**1**	61,286.
2	Percent of gross income from business use of home reported on Schedule C	**2**	95.00 %
3	Gross income from business use of home. Multiply line 1 by line 2	**3**	58,222.
4	Gain from business use of your home shown on Schedule D or Form 4797	**4**	
5	Gross income from Schedules C, D, and Form 4797. Add lines 3 and 4	**5**	58,222.
6	Total expenses from Schedule C, line 28	**6**	9,503.
7	If there is more than one home office for this business, enter the amount of expenses from line 6 allocable to this home office. *Enter the expenses as a positive number*	**7**	
8	Any losses from this business shown on Schedule D or Form 4797. *Enter the losses as a positive number*	**8**	
9	Line 5 less lines 6 or 7, and 8. Carries to Form 8829, ln 8, or Simple Wks, ln A	**9**	48,719.

Part III — Calculation of Line 42

1	Depreciation attributable to business use of home	**1**	
2	Depreciation for additions and improvements attributable to business use of home	**2**	
3	Total allowable depreciation. Add lines 1 and 2. Carries to Form 8829, line 42	**3**	

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

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

OMB No. 1545-0074

2018

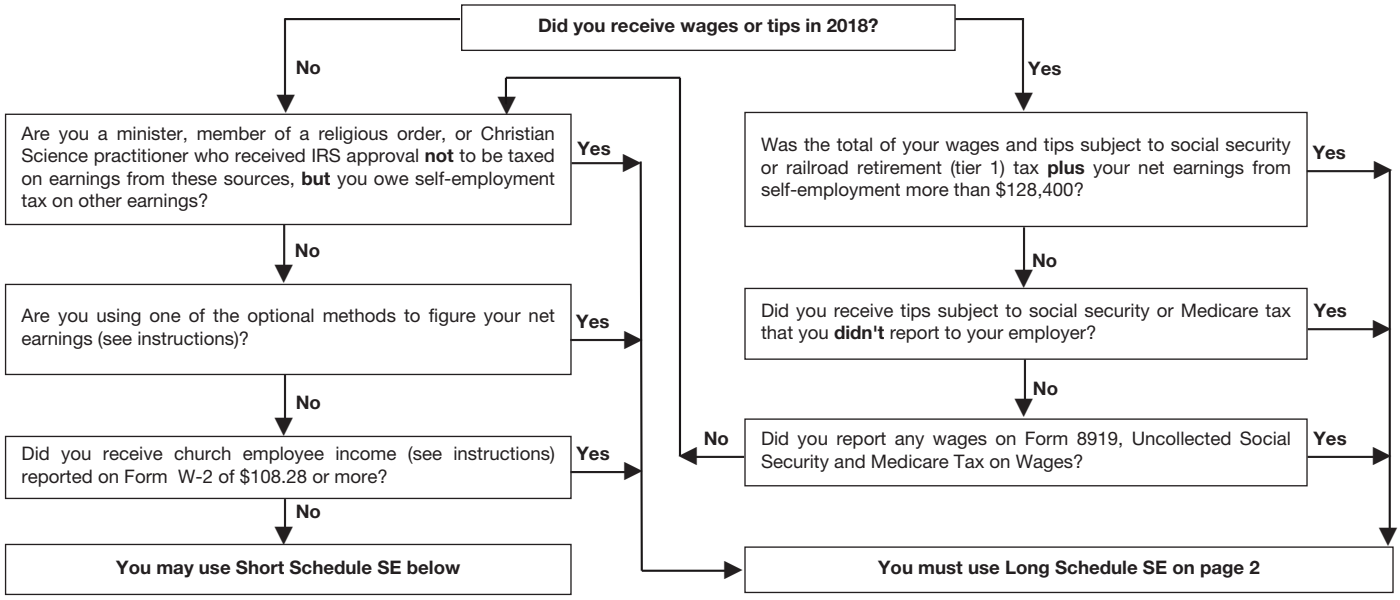
Attachment Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)	Social security number of person with **self-employment** income ►
Joseph B Mahoney	059-70-4091

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; 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	**2**	51,198.
3	Combine lines 1a, 1b, and 2	**3**	51,198.
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 ►	**4**	47,281.
	Note: If line 4 is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.		
5	**Self-employment tax.** If the amount on line 4 is: • $128,400 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on **Schedule 4** (**Form 1040), line 57,** or **Form 1040NR, line 55** • More than $128,400, multiply line 4 by 2.9% (0.029). Then, add $15,921.60 to the result. Enter the total here and on **Schedule 4** (**Form 1040), line 57,** or **Form 1040NR, line 55**	**5**	7,234.
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), line 27,** or **Form 1040NR, line 27**	**6**	3,617.

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits
(American Opportunity and Lifetime Learning Credits)

► **Attach to Form 1040.**
► **Go to *www.irs.gov/Form8863* for instructions and the latest information.**

OMB No. 1545-0074

2018

Attachment Sequence No. **50**

Name(s) shown on return: Joseph B & Elizabeth R Mahoney

Your social security number: 059-70-4091

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

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30			1	350.
2	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	2	180,000.		
3	Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	104,382.		
4	Subtract line 3 from line 2. If zero or less, **stop**; you can't take any education credit	4	75,618.		
5	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	5	20,000.		
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)			6	1.000
7	Multiply line 1 by line 6. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions described in the instructions, you **can't** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ► ☐			7	350.
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040, line 17c. Then go to line 9 below			8	140.

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)			9	210.
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	
11	Enter the smaller of line 10 or $10,000			11	
12	Multiply line 11 by 20% (0.20)			12	
13	Enter: $134,000 if married filing jointly; $67,000 if single, head of household, or qualifying widow(er)	13			
14	Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14			
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15			
16	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	16			
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)			17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►			18	
19	**Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 50			19	210.

Name(s) shown on return: Joseph B & Elizabeth R Mahoney

Your social security number: 059-70-4091

CAUTION

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

Part III Student and Educational Institution Information. See instructions.

20 Student name (as shown on page 1 of your tax return)
Aidan M
Mahoney

21 Student social security number (as shown on page 1 of your tax return)
619-21-2021

22 Educational institution information (see instructions)

a. Name of first educational institution
Ventura County Community College

(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
255 West Stanley Avenue Suite 150
Ventura CA 93001

(2) Did the student receive Form 1098-T from this institution for 2018? ☒ Yes ☐ No

(3) Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? ☐ Yes ☒ No

(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3).** You can get the EIN from Form 1098-T or from the institution.
95-2224338

b. Name of second educational institution (if any)

(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.

(2) Did the student receive Form 1098-T from this institution for 2018? ☐ Yes ☐ No

(3) Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? ☐ Yes ☐ No

(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3).** You can get the EIN from Form 1098-T or from the institution.

23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2018? ☐ Yes — **Stop!** Go to line 31 for this student. ☒ No — Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2018 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. ☒ Yes — Go to line 25. ☐ No — **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of postsecondary education before 2018? See instructions. ☐ Yes — **Stop!** Go to line 31 for this student. ☒ No — Go to line 26.

26 Was the student convicted, before the end of 2018, of a felony for possession or distribution of a controlled substance? ☐ Yes — **Stop!** Go to line 31 for this student. ☒ No — Complete lines 27 through 30 for this student.

CAUTION

*You **can't** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.*

American Opportunity Credit

27	Adjusted qualified education expenses (see instructions). **Don't enter more than $4,000**	**27**	350.
28	Subtract $2,000 from line 27. If zero or less, enter -0-	**28**	0.
29	Multiply line 28 by 25% (0.25)	**29**	0.
30	If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	**30**	350.

Lifetime Learning Credit

31	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	**31**	

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

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

2018

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**
Joseph B & Elizabeth R Mahoney	Section 179 Summary	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	1,000,000.
2	Total cost of section 179 property placed in service (see instructions)	2	2,850.
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,500,000.
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	1,000,000.

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
Computer Laptop	1,000.	1,000.
See Additional Section 179 Property Statement		1,850.

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	2,850.
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	2,850.
10	Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	110,061.
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	2,850.
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 ▶	13	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	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 2018	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 2018 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	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2018 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	
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	

Special Depreciation Allowance Elections under IRC Section 168(k)(7)

►Attach to your income tax return

Name(s) Shown on Return	Identification Number
Joseph B & Elizabeth R Mahoney	059-70-4091

Tax Year: 2018

Election Out of Qualified Economic Stimulus Property

Attach to your income tax return

Taxpayer hereby elects under IRC Section 168(k)(7) out of having Qualified Economic Stimulus property for the following asset classes placed in service during the tax year ending: 12/31/2018

5 Year Property
7 Year Property
Computer Software defined under IRC Section 167(f)(1)(B)

fdiv2801.SCR 02/24/19

Tax History Report 2018

► Keep for your records

Name(s) Shown on Return
Joseph B & Elizabeth R Mahoney

	Five Year Tax History:				
	2014	2015	2016	2017	2018
Filing status	MFJ	MFJ	MFJ	MFJ	MFJ
Total income	129,932.	130,453.	89,736.	107,208.	108,211.
Adjustments to income		70.	2,589.	3,713.	3,829.
Adjusted gross income	129,932.	130,383.	87,147.	103,495.	104,382.
Tax expense	5,467.	5,916.	4,449.	2,835.	3,183.
Interest expense					
Contributions				1,350.	634.
Misc. deductions				2,051.	
Other itemized ded'ns					
Total itemized/ standard deduction	12,400.	12,600.	12,600.	12,700.	24,000.
Exemption amount	19,750.	20,000.	20,250.	20,250.	0.
QBI deduction					9,516.
Taxable income	97,782.	97,783.	54,297.	70,545.	70,866.
Tax	16,156.	16,025.	7,206.	9,646.	8,124.
Alternative min tax					
Total credits	2,000.	2,090.	3,000.	2,005.	4,710.
Other taxes		139.	5,177.	7,346.	7,234.
Payments	14,639.	13,243.	8,335.	7,956.	7,026.
Form 2210 penalty			3.	38.	
Amount owed		831.	1,051.	7,069.	3,622.
Applied to next year's estimated tax					
Refund	483.				
Effective tax rate %	10.89	10.69	4.83	7.38	3.14
**Tax bracket %	25.0	25.0	15.0	15.0	12.0

**Tax bracket % is based on Taxable income.

Smart Worksheets from your 2018 California Tax Return Attachment

SMART WORKSHEET FOR: Schedule C (Web consulting services): Profit or Loss from Business

Business Address Information Smart Worksheet

Business street address . 5025 Thacher Road

City, State and Zip Code (do not enter State and Zip Code if foreign address)

Ojai CA 93023

Or, foreign country information:

SMART WORKSHEET FOR: Schedule C (Web consulting services): Profit or Loss from Business

Activity Summary Smart Worksheet

Supporting information provided by program. NO ENTRIES ARE NEEDED.

		Regular Tax	QBI	Alternative Minimum Tax
A	Ownership	Taxpayer		
B	At risk status	All		
C	Passive status	Nonpassive		
	Schedule C			
D	Tentative profit (loss)	51,198.	51,198.	51,198.
E	Other adjustments			
F	At risk disallowed loss			
G	Passive carryover loss			
H	Passive disallowed loss			
I	Net profit (loss) allowed	51,198.	51,198.	51,198.
	Related Dispositions			
J	Tentative profit (loss)		0.	
K	At risk disallowed loss			
L	Passive carryover loss			
M	Passive disallowed loss			
N	Net profit (loss) allowed		0.	

SMART WORKSHEET FOR: Schedule C (Web consulting services): Profit or Loss from Business

Carryforward to 2019 Smart Worksheet

Supporting information provided by program. NO ENTRIES ARE NEEDED.

		Regular Tax	QBI	Alternative Minimum Tax
A	Section 179 carryover	0.		
	At-Risk Losses Carryover			
B	Schedule C suspended loss.			
C	Schedule D short-term suspended loss . . .			
D	Schedule D long-term suspended loss			
E	Form 4797 ordinary suspended loss			
F	Form 4797 long-term suspended loss			
	Passive Losses Carryover			
G	Schedule C suspended loss.			
H	Schedule D short-term suspended loss . . .			
I	Schedule D long-term suspended loss			
J	Form 4797 ordinary suspended loss			
K	Form 4797 long-term suspended loss			

SMART WORKSHEET FOR: Schedule C (Web consulting services): Profit or Loss from Business

Qualified Business Income Deduction Info

A	Is this activity a qualified trade or business?	[X] **Yes** [ ] **No**	
B	Trade or Business Name	Web consulting services	
C	Trade or Business ID Number		
D	Specified Service Trade or Business (SSTB)?	[ ] Yes [ ] No	
	If No, is income attributable to SSTB?	[ ] Yes [ ] No	
	If income is attributable to SSTB, select QBI worksheet of associated SSTB		
	Percentage of qualified income attributable to SSTB		%
E 1	Tentative Sch C profit (loss) from this business		51,198.
2	Sch C profit (loss) from former employer not eligible for QBI deduction		0.
3	Sch C profit (loss) not effectively connected to US trade or business		0.
4	Tentative Sch C profit (loss) from qualified business		51,198.
5	Allowable Sch C profit (loss) after passive/at-risk limits		51,198.
6	Self employed deductions connected to this business		
	a Self employed health insurance for this business		
	b Total deduction for 1/2 self employment tax	3,617.	
	c Deduction for 1/2 S.E. tax connected to this business	3,617.	
	d Total deduction for S.E. retirement contributions		
	e S.E. retirement deduction connected to this business		
	Total self employed deductions connected to this business		3,617.
7	Sch C profit (loss) after S.E. deductions		47,581.
8	Allowable Sch C profit (loss) allocated to SSTB		0.
9	Allowable Sch C profit (loss) from this business		47,581.

F

Description of Asset	Ordinary G/L

1	Ordinary gain (loss) from business assets	0.
2	Ordinary gain (loss) not part of QBI	
3	Qualified ordinary gain (loss)	0.
4	Allowable ordinary qualified gain (loss) after passive/at-risk limits	0.
5	Allowable ordinary gain (loss) allocated to SSTB	0.
6	Allowable ordinary gain (loss)/recapture from this business	0.

G

Description of Asset	1231 G/L

1	Section 1231 gain (loss) from business assets	0.
2	Section 1231 gain (loss) not related to qualified business income	
3	Section 1231 gain (loss) from qualified business	0.
4	Allowable ordinary 1231 qualified gain (loss) after passive/at-risk limits	0.
5	Allowable ordinary 1231 gain (loss) allocated to SSTB	0.
6	Allowable ordinary 1231 gain (loss) from this business	0.
H 1	Allowable QBI (E9 plus F6 plus G6)	47,581.
2	Qualified business income allocated to SSTB (E8 plus F5 plus G5)	0.

SMART WORKSHEET FOR: Schedule C (Web consulting services): Profit or Loss from Business

Qualified Business Income Deduction Info, Continued

I	1	Tentative wages	0.
	2	Adjustments	
	3	Qualified wages	0.
	4	Qualified wages allocated to SSTB	0.

J	Description of Asset	UBIA
	Computer	2,500.
	Computer Laptop	1,000.
	See TBLUBIA	

	1	Tentative Unadjusted Basis Immediately after Acquisition (UBIA)	4,350.
	2	Adjustments	
	3	Qualified UBIA	4,350.
	4	Qualified UBIA allocated to SSTB	0.
K		QBI worksheet to report, double click to link	Web consulting services
L	1	Net income allocable to qualified payments from agricultural or horticultural coop	
	2	Wages allocable to qualified payments from coop	
	3	Form 1099PATR line 6 (DPAD) from coop(s) w/ tax year starting **before** 1/1/2018	
	4	Form 1099PATR line 6 (DPAD) from coop(s) w/ tax year starting **after** 12/31/17	

SMART WORKSHEET FOR: Schedule C (Web consulting services): Profit or Loss from Business -- Form 4562 (Sch C Web consulting services): Depreciation and Amortization

Form 4562, Line 12 Smart Worksheet

(Only applies if Summary Form 4562 used)

A	Total Section 179 before limitation	1,850.
B	Section 179 allowable, if different	

SMART WORKSHEET FOR: Form 8863: Education Credits

Nonrefundable Credit -- Form 8863, Line 19

1	Enter amount from line 18, Form 8863	1	
2	Enter amount from line 9, Form 8863	2	210.
3	Add lines 1 and 2	3	210.
4	Enter the amount from Form 1040, line 11	4	8,124.
5	Enter the amount from Schedule 3 (Form 1040), lines 48 and 49 and the amount from Schedule R, line 22	5	
6	Subtract line 5 from line 4	6	8,124.
7	Enter the smaller of line 3 or line 6 here and on Form 8863, line 19	7	210.

SMART WORKSHEET FOR: Special Depreciation Allowance Elections

Economic Stimulus Property Smart Worksheet

For property placed in service in 2018
that is eligible to be Qualified Economic Stimulus Property

	Check this box to elect OUT of having Qualified Economic Stimulus property for ALL eligible classes of property	
A	3-Year Property	
B	5-Year Property	X
C	7-Year Property	X
D	10-Year Property	
E	15-Year Property	
F	20-Year Property	
G	Nonresidential Real Property	
H	Computer Software defined under IRC Section 167(f)(1)(B)	X
I	Water Utility Property	
J	Other Asset Class	
K	Other Asset Class	

Additional information from your 2018 California Tax Return Attachment

Form 4562 (Section 179 Summary): Depreciation and Amortization

Line 6 Additional Section 179 Property Statement **Continuation Statement**

(a) Description of Property	(b) Cost (bus use only)	(c) Elected Cost
Semplice	150.	150.
iPhone 7	700.	700.
Computer Laptop	1,000.	1,000.
	Total	1,850.

SMART WORKSHEET FOR: Schedule C (Web consulting services): Profit or Loss from Business
TBLUBIA **Continuation Statement**

Semplice	150.
iPhone 7	700.
KIA SORENTO	0.
KIA SORENTO 2019	0.