

Electronic Filing Instructions for your 2013 Federal Tax Return

Important: Your taxes are not finished until all required steps are completed.



Donald C & Mary S Otonnaa
9225 Fulton Avenue
Laurel, MD 20723

Balance Due/Refund	Your federal tax return (Form 1040) shows a refund due to you in the amount of \$6,697.00. Your tax refund will be direct deposited into your account. The account information you entered - Account Number: 1100007408780 Routing Transit Number: 254075399.		
When Will You Get Your Refund?	The IRS issued more than 9 out of 10 refunds to taxpayers in less than 21 days last year. The same results are expected in 2014. To get your estimated refund date from TurboTax, log into My TurboTax at www.turbotax.com . If you do not receive your refund within 21 days, or the amount you get is not what you expected, contact the Internal Revenue Service directly at 1-800-829-4477. You can also check www.irs.gov and select the "Where's my refund?" link.		
What You Need to Keep	Your Electronic Filing Instructions (this form) Printed copy of your federal return		
2013 Federal Tax Return Summary	Adjusted Gross Income	\$	131,857.00
	Taxable Income	\$	65,287.00
	Total Tax	\$	7,895.00
	Total Payments/Credits	\$	14,592.00
	Amount to be Refunded	\$	6,697.00
	Effective Tax Rate		5.00%



Hi Donald and Mary,

We just want to thank you for using TurboTax this year! It's our goal to make your taxes easy and accurate, year after year.

With TurboTax Home & Business:

Your Head Start On Next Year:

When you come back next year, taxes will be so easy! All your information will be saved and ready to transfer in to your new return. We'll ask you questions about what changed since we last talked, and we'll be ready to get you the credits and deductions you deserve, no matter what life throws at you.

Here's the final wrap up for your 2013 taxes:

Your federal refund is: \$ 6,697.00

We reviewed over 350 deductions and credits so you can be sure you didn't miss a thing, and that you got the maximum refund - guaranteed.
Your Deductions and Credits:

Your itemized deductions this year: \$54,870.00

You qualified for these important credits:

- Education Credits

Your Guarantee of Accuracy:

Breathe easy. The calculations on your return are backed with our 100% Accuracy Guarantee.

- We double checked your return for errors along the way.
- We helped with step-by-step guidance to get your answers on the right IRS forms.
- We asked you specific questions related to your business and found all the related deductions.
- We made sure you didn't miss a deduction even if something in your life changed, like a new job, new house - or more kids!

Also included:

- We e-filed your federal returns for free, so you could get your refund the fastest way possible.
- We provide the Audit Support Center free of charge, in the unlikely event you get audited.

Many happy returns from TurboTax.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning _____, 2013, ending _____, 20 _____ See separate instructions.

Your first name and initial Donald C	Last name Otonnaa	Your social security number 102-60-0344
If a joint return, spouse's first name and initial Mary S	Last name Otonnaa	Spouse's social security number 129-82-7998
Home address (number and street). If you have a P.O. box, see instructions. 9225 Fulton Avenue		Apt. no. ▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Laurel MD 20723		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code

Filing Status

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here. ▶

4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 Qualifying widow(er) with dependent child

Check only one box.

Exemptions

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

b Spouse

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(1) First name	Last name			
Stephan	Khangaa	577-33-7116	Son	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here

Boxes checked on 6a and 6b 2

No. of children on 6c who:

- lived with you 1
- did not live with you due to divorce or separation (see instructions) _____

Dependents on 6c not entered above _____

Add numbers on lines above 3

d Total number of exemptions claimed

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	HSH 400	7	130,233.
8a	Taxable interest. Attach Schedule B if required		8a	67.
b	Tax-exempt interest. Do not include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required		9a	
b	Qualified dividends	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes		10	3,640.
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	-1,967.
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>		13	
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions	15a	b Taxable amount	15b
16a	Pensions and annuities	16a	b Taxable amount	16b
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	
20a	Social security benefits	20a	b Taxable amount	20b
21	Other income. List type and amount 300.00		21	300.
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶		22	132,273.

Adjusted Gross Income

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶ _____	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	416.
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	416.
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	131,857.

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for Tax and Credits, with amounts ranging from 131,857 to 7,395.

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-61 for Other Taxes, with amounts ranging from 500 to 7,895.

Payments

Table with 3 columns: Line number, Description, and Amount. Includes lines 62-72 for Payments, with amounts ranging from 13,790 to 14,592.

Refund

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-74a for Refund, with amounts of 6,697.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 76-77 for Amount You Owe.

Third Party Designee

Form section for Third Party Designee with fields for name, phone, and identification number.

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.

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

Table with 4 columns: Signature, Date, Occupation, and Daytime phone number. Includes fields for taxpayer and spouse.

Paid Preparer Use Only

Form section for Paid Preparer Use Only with fields for name, signature, date, and firm information.

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2013

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on Form 1040

Your social security number

Donald C & Mary S Otonnaa

102-60-0344

Caution. Do not include expenses reimbursed or paid by others.				
Medical and Dental Expenses	1	Medical and dental expenses (see instructions)	1	16,450.
	2	Enter amount from Form 1040, line 38 2 131,857.		
	3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead	3	13,186.
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	3,264.
Taxes You Paid	5 State and local (check only one box):			
	a	<input checked="" type="checkbox"/> Income taxes, or	5	8,747.
	b	<input type="checkbox"/> General sales taxes		
	6	Real estate taxes (see instructions)	6	5,354.
	7	Personal property taxes	7	446.
	8	Other taxes. List type and amount ►	8	
	9	Add lines 5 through 8	9	14,547.
	Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10
11		Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►	11	
12		Points not reported to you on Form 1098. See instructions for special rules	12	
13		Mortgage insurance premiums (see instructions)	13	0.
14		Investment interest. Attach Form 4952 if required. (See instructions.)	14	
15		Add lines 10 through 14	15	18,262.
Gifts to Charity	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	5,378.
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	212.
	18	Carryover from prior year	18	300.
	19	Add lines 16 through 18	19	5,890.
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► Deductible expenses from Form 2106	21	15,424.
	22	Tax preparation fees	22	120.
	23	Other expenses—investment, safe deposit box, etc. List type and amount ►	23	
	24	Add lines 21 through 23	24	15,544.
	25	Enter amount from Form 1040, line 38 25 131,857.		
	26	Multiply line 25 by 2% (.02)	26	2,637.
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	12,907.
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ►	28	
Total Itemized Deductions	29	Is Form 1040, line 38, over \$150,000? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	29	54,870.
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here		

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► For information on Schedule C and its instructions, go to www.irs.gov/schedulec.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2013
Attachment
Sequence No. **09**

Name of proprietor Donald C Otonnaa		Social security number (SSN) 102-60-0344
A Principal business or profession, including product or service (see instructions) Software Development	B Enter code from instructions ► 9 9 9 9 9 9	
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.) ► 9225 Fulton Avenue City, town or post office, state, and ZIP code Laurel, MD 20723		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2013, check here		<input type="checkbox"/>
I Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> 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	<input type="checkbox"/>	1	300.
2 Returns and allowances		2	
3 Subtract line 2 from line 1		3	300.
4 Cost of goods sold (from line 42)		4	
5 Gross profit. Subtract line 4 from line 3		5	300.
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	300.

Part II Expenses

Enter expenses for business use of your home only on line 30.

8 Advertising	8	0.	18 Office expense (see instructions)	18	160.
9 Car and truck expenses (see instructions).	9	400.	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10	0.	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	0.
12 Depletion	12		b Other business property	20b	0.
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13	722.	21 Repairs and maintenance	21	80.
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	571.
15 Insurance (other than health)	15		23 Taxes and licenses	23	0.
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	0.
17 Legal and professional services	17	0.	25 Utilities	25	198.
28 Total expenses before expenses for business use of home. Add lines 8 through 27a			26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7			27a Other expenses (from line 48)	27a	136.
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: <u>2200</u> and (b) the part of your home used for business: <u>144</u> . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30			27b Reserved for future use	27b	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both 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.			28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	2,267.
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 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.			29 Tentative profit or (loss). Subtract line 28 from line 7	29	-1,967.
			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: <u>2200</u> and (b) the part of your home used for business: <u>144</u> . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30		0.
			31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both 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.		-1,967.
			32a <input checked="" type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No
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 2013, 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?.	<input type="checkbox"/> Yes <input type="checkbox"/> No
47a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

Books and subscriptions	136.
.....	
.....	
.....	
.....	
.....	
.....	
48 Total other expenses. Enter here and on line 27a	48 136.

Casualties and Thefts

Department of the Treasury
Internal Revenue Service

▶ Information about Form 4684 and its separate instructions is at www.irs.gov/form4684.
▶ Attach to your tax return.
▶ Use a separate Form 4684 for each casualty or theft.

Name(s) shown on tax return

Donald C & Mary S Otonnaa

Identifying number

102-60-0344

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

1 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property **A** mercedes benz r-350 06/15/2010

Property **B** _____

Property **C** _____

Property **D** _____

Properties

	A	B	C	D
2 Cost or other basis of each property	2 850 .			
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3 0 .			
Note: If line 2 is more than line 3, skip line 4.				
4 Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4			
5 Fair market value before casualty or theft	5 20,000 .			
6 Fair market value after casualty or theft	6 15,000 .			
7 Subtract line 6 from line 5	7 5,000 .			
8 Enter the smaller of line 2 or line 7	8 850 .			
9 Subtract line 3 from line 8. If zero or less, enter -0-	9 850 .			
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	10	850 .		
11 Enter the smaller of line 10 or \$100	11	100 .		
12 Subtract line 11 from line 10	12	750 .		
Caution: Use only one Form 4684 for lines 13 through 18.				
13 Add the amounts on line 12 of all Forms 4684	13	750 .		
14 Add the amounts on line 4 of all Forms 4684.	14	0 .		
15 • If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). • If line 14 is less than line 13, enter -0- here and go to line 16. • If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section.	15	0 .		
16 If line 14 is less than line 13, enter the difference	16	750 .		
17 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions	17	13,186 .		
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18	0 .		

**Education Credits
(American Opportunity and Lifetime Learning Credits)**

Department of the Treasury
Internal Revenue Service (99)

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

2013
Attachment
Sequence No. **50**

Name(s) shown on return

Donald C & Mary S Otonnaa

Your social security number

102-60-0344



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

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	2,006.
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 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	131,857.
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit	4	48,143.
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 cannot take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ▶ <input type="checkbox"/>	7	2,006.
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below.	8	802.

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	1,204.
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% (.20)	12	
13	Enter: \$127,000 if married filing jointly; \$63,000 if single, head of household, or qualifying widow(er)	13	
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	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 Form 1040, line 49, or Form 1040A, line 31	19	1,204.

Name(s) shown on return Donald C & Mary S Otonnaa	Your social security number 102-60-0344
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Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

Part III Student and Educational Institution Information
See instructions.

<p>20 Student name (as shown on page 1 of your tax return) Donald C Otonnaa</p>	<p>21 Student social security number (as shown on page 1 of your tax return) 102-60-0344</p>
<p>22 Educational institution information (see instructions)</p>	
<p>a. Name of first educational institution University of Maryland , University College</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. University Of Maryland, University College Adelphi MD 20783</p> <p>(2) Did the student receive Form 1098-T from this institution for 2013? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2012 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If you checked "No" in both (2) and (3), skip (4).</p> <p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T). 52-6002033</p>	<p>b. Name of second educational institution (if any)</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>(2) Did the student receive Form 1098-T from this institution for 2013? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2012 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If you checked "No" in both (2) and (3), skip (4).</p> <p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).</p>

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

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

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

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



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

American Opportunity Credit	
27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000	27 2,025.
28 Subtract \$2,000 from line 27. If zero or less enter -0-	28 25.
29 Multiply line 28 by 25% (.25)	29 6.
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1	30 2,006.
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

Your name Donald C Otonnaa	Occupation in which you incurred expenses Programmer/Analyst	Social security number 102-60-0344
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Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	9,040.	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work		
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment		
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	7,928.	
5 Meals and entertainment expenses (see instructions)		
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	16,968.	

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

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

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions).	1,544.	
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Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	15,424.	
Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.		
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	15,424.	
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶		15,424.

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)

		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11 06/15/2012	
12	Total miles the vehicle was driven during 2013	12 26,500 miles	miles
13	Business miles included on line 12	13 16,000 miles	miles
14	Percent of business use. Divide line 13 by line 12	14 60.38 %	%
15	Average daily roundtrip commuting distance	15 80 miles	miles
16	Commuting miles included on line 12	16 10,000 miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17 500 miles	miles
18	Was your vehicle available for personal use during off-duty hours?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
19	Do you (or your spouse) have another vehicle available for personal use?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
20	Do you have evidence to support your deduction?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
21	If "Yes," is the evidence written?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

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

22	Multiply line 13 by 56.5¢ (.565). Enter the result here and on line 1	22	9,040.
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Section C—Actual Expenses

		(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc.	23	
24a	Vehicle rentals	24a	
b	Inclusion amount (see instructions)	24b	
c	Subtract line 24b from line 24a	24c	
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25	
26	Add lines 23, 24c, and 25.	26	
27	Multiply line 26 by the percentage on line 14	27	
28	Depreciation (see instructions)	28	
29	Add lines 27 and 28. Enter total here and on line 1	29	

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

		(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions)	30	
31	Enter section 179 deduction and special allowance (see instructions)	31	
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance).	32	
33	Enter depreciation method and percentage (see instructions)	33	
34	Multiply line 32 by the percentage on line 33 (see instructions)	34	
35	Add lines 31 and 34	35	
36	Enter the applicable limit explained in the line 36 instructions	36	
37	Multiply line 36 by the percentage on line 14	37	
38	Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38	

Residential Energy Credits

▶ Information about Form 5695 and its instructions is at www.irs.gov/form5695.
 ▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on return: Donald C & Mary S Otonnaa Your social security number: 102-60-0344

Part I Residential Energy Efficient Property Credit (See instructions before completing this part.)

Note. Skip lines 1 through 11 if you only have a **credit carryforward from 2012**.

1 Qualified solar electric property costs	1	
2 Qualified solar water heating property costs	2	
3 Qualified small wind energy property costs	3	
4 Qualified geothermal heat pump property costs	4	
5 Add lines 1 through 4	5	
6 Multiply line 5 by 30% (.30)	6	
7a Qualified fuel cell property. Was qualified fuel cell property installed on or in connection with your main home located in the United States? (See instructions) ▶	7a	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.		
b Print the complete address of the main home where you installed the fuel cell property.		
_____ Number and street		_____ Unit No.
_____ City, State, and ZIP code		
8 Qualified fuel cell property costs	8	
9 Multiply line 8 by 30% (.30)	9	
10 Kilowatt capacity of property on line 8 above ▶ _____ x \$1,000	10	
11 Enter the smaller of line 9 or line 10	11	
12 Credit carryforward from 2012. Enter the amount, if any, from your 2012 Form 5695, line 18	12	
13 Add lines 6, 11, and 12	13	
14 Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)	14	
15 Residential energy efficient property credit. Enter the smaller of line 13 or line 14. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49	15	
16 Credit carryforward to 2014. If line 15 is less than line 13, subtract line 15 from line 13	16	

Part II Nonbusiness Energy Property Credit

<p>17a Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶</p> <p>Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.</p> <p>b Print the complete address of the main home where you made the qualifying improvements. Caution: You can only have one main home at a time.</p> <p style="margin-left: 40px;">9225 Fulton Avenue <small>Number and street</small> <small>Unit No.</small></p> <p style="margin-left: 40px;">Laurel MD 20723 <small>City, State, and ZIP code</small></p> <p>c Were any of these improvements related to the construction of this main home? ▶</p> <p>Caution: If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.</p> <p>18 Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions)</p> <p>19 Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).</p> <p>a Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC</p> <p>b Exterior doors that meet or exceed the Energy Star program requirements</p> <p>c Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home</p> <p>d Exterior windows and skylights that meet or exceed the Energy Star program requirements</p> <p>e Maximum amount of cost on which the credit can be figured</p> <p>f If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, 2010, 2011, or 2012, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-</p> <p>g Subtract line 19f from line 19e. If zero or less, enter -0-</p> <p>h Enter the smaller of line 19d or line 19g</p> <p>20 Add lines 19a, 19b, 19c, and 19h</p> <p>21 Multiply line 20 by 10% (.10)</p> <p>22 Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).</p> <p>a Energy-efficient building property. Do not enter more than \$300</p> <p>b Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than \$150</p> <p>c Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than \$50</p> <p>23 Add lines 22a through 22c</p> <p>24 Add lines 21 and 23</p> <p>25 Maximum credit amount. (If you jointly occupied the home, see instructions)</p> <p>26 Enter the amount, if any, from line 18</p> <p>27 Subtract line 26 from line 25. If zero or less, stop; you cannot take the nonbusiness energy property credit</p> <p>28 Enter the smaller of line 24 or line 27</p> <p>29 Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions)</p> <p>30 Nonbusiness energy property credit. Enter the smaller of line 28 or line 29. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49</p>	<p>17a</p> <p>17c</p> <p>18</p> <p>19a</p> <p>19b</p> <p>19c</p> <p>19d</p> <p>19e</p> <p>19f</p> <p>19g</p> <p>19h</p> <p>20</p> <p>21</p> <p>22a</p> <p>22b</p> <p>22c</p> <p>23</p> <p>24</p> <p>25</p> <p>26</p> <p>27</p> <p>28</p> <p>29</p> <p>30</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>50.</p> <p></p> <p></p> <p></p> <p></p> <p></p> <p>\$2,000</p> <p>0.</p> <p>2,000.</p> <p>0.</p> <p>0.</p> <p>0.</p> <p></p> <p></p> <p></p> <p>300.</p> <p></p> <p></p> <p>300.</p> <p>300.</p> <p>500.</p> <p>50.</p> <p>450.</p> <p>300.</p> <p>7,695.</p> <p>300.</p>
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**Depreciation and Amortization
(Including Information on Listed Property)**

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return Donald C & Mary S Otonnaa	Business or activity to which this form relates Sch C Software Development	Identifying number 102-60-0344
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Part I Election To Expense Certain Property Under Section 179

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

1 Maximum amount (see instructions)	1	500,000.
2 Total cost of section 179 property placed in service (see instructions)	2	722.
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000.
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	500,000.
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
external drive, storage apps, printer, etc	722.	722.
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	722.
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	722.
10 Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	128,988.
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	722.
13 Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12 ▶	13	0.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not 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	0.
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	0.

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2013	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 <input type="checkbox"/>		

Section B—Assets Placed in Service During 2013 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 2013 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 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	722.
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 computers, and property used for entertainment, recreation, or amusement.)

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

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

24a Do you have evidence to support the business/investment use claimed? **Yes** **No** **24b** If "Yes," is the evidence written? **Yes** **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
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:								
Toyota Camry	01/01/2013	1.29 %				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles) .	400											
31 Total commuting miles driven during the year .	20,800											
32 Total other personal (noncommuting) miles driven	9,800											
33 Total miles driven during the year. Add lines 30 through 32	31,000											
34 Was the vehicle available for personal use during off-duty hours?	×											
35 Was the vehicle used primarily by a more than 5% owner or related person?	×											
36 Is another vehicle available for personal use?	×											

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 are not 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," do not 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 2013 tax year (see instructions):					
43 Amortization of costs that began before your 2013 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report					44

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return Donald C & Mary S Otonnaa	Business or activity to which this form relates Form 2106 Programmer/Analyst	Identifying number 102-60-0344
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Part I Election To Expense Certain Property Under Section 179

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

1 Maximum amount (see instructions)	1	500,000.
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	2,000,000.
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 (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 2012 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 do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not 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 (Do not include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2013	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 <input type="checkbox"/>		

Section B—Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property	01/13	425,000.	39 yrs.	MM	S/L	10,443.
				MM	S/L	

Section C—Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	18.
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	10,461.
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 computers, and property used for entertainment, recreation, or amusement.)

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

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

24a Do you have evidence to support the business/investment use claimed? **Yes** **No** **24b** If "Yes," is the evidence written? **Yes** **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
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:								
Mercedes Benz R350	06/15/2012	60.38 %						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
Printer, office furniture	08/01/2013	40.00 %	450.	180.	5.00	S/L - HY	18.	
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						28	18.	
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	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

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 are not 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," do not 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 2013 tax year (see instructions):					
43 Amortization of costs that began before your 2013 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report					44

Tax History Report

2013

▶ Keep for your records

Name(s) Shown on Return

Donald C & Mary S Otonnaa

	Five Year Tax History:				
	2009	2010	2011	2012	2013
Filing status				MFJ	MFJ
Total income				103,459.	132,273.
Adjustments to income				810.	416.
Adjusted gross income				102,649.	131,857.
Tax expense				12,585.	14,547.
Interest expense				19,965.	18,262.
Contributions				7,221.	5,890.
Miscellaneous deductions				14,211.	12,907.
Other itemized deductions					3,264.
Total itemized/standard deduction ...				53,982.	54,870.
Exemption amount				11,400.	11,700.
Taxable income				37,267.	65,287.
Tax				4,721.	8,899.
Alternative minimum tax					
Total credits				1,270.	1,504.
Other taxes				500.	500.
Payments				10,114.	14,592.
Form 2210 penalty					
Amount owed					
Applied to next year's estimated tax					
Refund				6,163.	6,697.
Effective tax rate %				3.36	5.00
**Tax bracket %				15.0	15.0

**Tax bracket % is based on Taxable income.

Taxpayer's name <u>Donald C & Mary S Otonnaa</u>	Social Security No. <u>102-60-0344</u>
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1098-T Information (Required):

- A** A Form 1098-T was received from this institution Yes No
- B** A Form 1098-T was received from this institution in **2012** with Box 2 filled in and Box 7 checked Yes No

Identify Student (Required):

- A** If student is Donald or Mary
Double-click to link this 1098-T to the applicable Taxpayer or Spouse Student Information Worksheet ▶ Donald
- B** If student is Stephan
Double-click to link this 1098-T to the applicable Dependent Student Information Worksheet ▶ _____

Filer's name <u>University of Maryland , University College</u> Street address <u>University Of Maryland, University College</u> City State Zip Code <u>Adelphi MD 20783</u> Foreign province/county _____ Foreign postal code Foreign country _____	1 Payments received for qualified tuition and related expenses \$ _____
	2 Amounts billed for qualified tuition and related expenses \$ <u>2,838.</u>
	3 If this box is checked, your educational institution has changed its reporting method for 2013 <input type="checkbox"/>

Filer's Federal identification number <u>52-6002033</u>	Student's Social Security Number. <u>102-60-0344</u>	4 Adjustments made for a prior year \$ _____	5 Scholarships or grants \$ _____
Student's name <u>Donald</u> Street address Apt. No. <u>9225 Fulton Avenue</u> City State Zip Code <u>Laurel MD 20723</u>		6 Adjustments to scholarships or grants for a prior year \$ _____	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2014 ▶ <input type="checkbox"/>
Service Provider/ Acct No _____	8 Check if at least half-time student ▶ <input type="checkbox"/>	9 Checked if a graduate student . . ▶ <input type="checkbox"/>	10 Ins. contract reimb./refund \$ _____

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

- A** Enter box 1 amount **not** paid during 2013 _____
- B** Enter box 1 amount actually paid during 2013 _____

Reconciliation of Box 2, Amounts Billed for Qualified Tuition and Related Expenses

- A** Enter box 2 amount **not** paid during 2013 0.
- B** Enter box 2 amount actually paid during 2013 2,838.

Reconciliation of Box 5, Veteran- or Employer-Provided Assistance Included in Box 5

- A** Enter portion of box 5 amount from veteran- or tax free employer-provided assistance _____
- B** Enter portion of box 5 amount from employer-provided assistance included in income _____
- C** Portion of box 5 amount from scholarships or grants _____
- D** Box 5 amount includes veteran- or employer-provided educational assistance

Taxpayer's name <u>Donald C & Mary S Otonnaa</u>	Social Security No. <u>102-60-0344</u>
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1098-T Information (Required):

- A** A Form 1098-T was received from this institution Yes No
- B** A Form 1098-T was received from this institution in **2012** with Box 2 filled in and Box 7 checked Yes No

Identify Student (Required):

- A** If student is Donald or Mary
Double-click to link this 1098-T to the applicable Taxpayer or Spouse Student Information Worksheet ▶ Mary
- B** If student is Stephan
Double-click to link this 1098-T to the applicable Dependent Student Information Worksheet ▶ _____

Filer's name <u>Howard Community College, Columbia, MD</u> Street address <u>Howard Community College</u> City State Zip Code <u>Columbia MD 20775</u> Foreign province/country _____ Foreign postal code Foreign country _____ _____	1 Payments received for qualified tuition and related expenses \$ <u>350.</u>
	2 Amounts billed for qualified tuition and related expenses \$ _____
	3 If this box is checked, your educational institution has changed its reporting method for 2013 <input type="checkbox"/>

Filer's Federal identification number _____ Student's Social Security Number. <u>129-82-7998</u>	4 Adjustments made for a prior year \$ _____	5 Scholarships or grants \$ _____
---	--	---

Student's name <u>Mary</u> Street address Apt. No. <u>9225 Fulton Avenue</u> City State Zip Code <u>Laurel MD 20723</u>	6 Adjustments to scholarships or grants for a prior year \$ _____	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2014 ▶ <input type="checkbox"/>
--	---	--

Service Provider/ Acct No _____ 8 Check if at least half-time student ▶ <input type="checkbox"/>	9 Checked if a graduate student . . ▶ <input type="checkbox"/>	10 Ins. contract reimb./refund \$ _____
---	---	---

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

- A** Enter box 1 amount **not** paid during 2013 0.
- B** Enter box 1 amount actually paid during 2013 350.

Reconciliation of Box 2, Amounts Billed for Qualified Tuition and Related Expenses

- A** Enter box 2 amount **not** paid during 2013 _____
- B** Enter box 2 amount actually paid during 2013 _____

Reconciliation of Box 5, Veteran- or Employer-Provided Assistance Included in Box 5

- A** Enter portion of box 5 amount from veteran- or tax free employer-provided assistance _____
- B** Enter portion of box 5 amount from employer-provided assistance included in income _____
- C** Portion of box 5 amount from scholarships or grants _____
- D** Box 5 amount includes veteran- or employer-provided educational assistance

Tax Payments Worksheet

2013

▶ Keep for your records

Name(s) Shown on Return Donald C & Mary S Otonnaa	Social Security Number 102-60-0344
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Estimated Tax Payments for 2013 (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 04/15/13		04/15/13			04/15/13		
2 06/17/13		06/17/13			06/17/13		
3 09/16/13		09/16/13			09/16/13		
4 01/15/14		01/15/14			01/15/14		
5							
Tot Estimated Payments . . .							

Tax Payments Other Than Withholding (If multiple states, see Tax Help)	Federal	State	ID	Local	ID
6 Overpayments applied to 2013					
7 Credited by estates and trusts					
8 Totals Lines 1 through 7					
9 2013 extensions					

Taxes Withheld From:	Federal	State	Local
10 Forms W-2	13,790.	8,747.	
11 Forms W-2G			
12 Forms 1099-R			
13 Forms 1099-MISC and 1099-G			
14 Schedules K-1			
15 Forms 1099-INT, DIV and OID			
16 Social Security and Railroad Benefits			
17 Form 1099-B			
18 a Other withholding			
b Other withholding			
c Other withholding			
d Positive Adjustment			
e Negative Adjustment			
f Additional Medicare Tax			
19 Total Withholding Lines 10 through 18f	13,790.	8,747.	
20 Total Tax Payments for 2013	13,790.	8,747.	

Prior Year Taxes Paid In 2013 (If multiple states or localities, see Tax Help)	State	ID	Local	ID
21 Tax paid with 2012 extensions				
22 2012 estimated tax paid after 12/31/2012				
23 Balance due paid with 2012 return				
24 Other (amended returns, installment payments, etc)				

Charitable Contributions Summary

2013

▶ Keep for your records

Name(s) Shown on Return Donald C & Mary S Otonnaa	Social Security Number 102-60-0344
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Part I Cash Contributions Summary

Name of Charitable Organization	(a) Total	(b) 50% Limit	(c) 30% Limit	(d) RESERVED for future use
Bethel World Outreach Church	5,003.	5,003.		
Benny Hinn Ministries	150.	150.		
Homeless Shelter and Street People	225.	225.		
Totals:	5,378.	5,378.		

Part II Non-Cash Contributions Summary

Name of Charitable Organization	Total		Other Property		Capital Gain Property	
	(a) Total	(b) 50% Limit	(c) 30% Limit	(d) 30% Limit	(e) 20% Limit	
Homeless Shelter and Street Pe	212.	212.				
Totals:	212.	212.				

Part III Contribution Carryovers to 2014

	Total	Cash and Other Non-Capital Gain Property			Capital Gain Property	
	(a) Total	(b) RESERVED	(c) 50% Limit	(d) 30% Limit	(e) 30% Limit	(f) 20% Limit
1 2013 contributions	5,590.		5,590.			
2 2013 contributions allowed	5,590.		5,590.	0.	0.	0.
3 Carryovers from:						
a 2012 tax year	150.		150.			
b 2010 tax year	150.		150.			
c 2009 tax year						
d 2008 tax year						
e 2007 tax year						
4 Carryovers allowed in 2013	300.		300.	0.	0.	0.
5 Carryovers disallowed in 2013	0.		0.	0.	0.	0.
6 Carryovers to 2014:						
a From 2013	0.		0.	0.	0.	0.
b From 2012	0.		0.			
c From 2010	0.		0.			
d From 2009						
e From 2008						
f From 2007 (expired)						

Part IV Special Situations in Your Return for Current Year Donations

- 1 Was the **entire interest** given for all property donated to all charities? Yes No
- 2 Were **restrictions** attached to any charities's right to use or dispose of any property donated to any charity? ▶ Yes 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 No
- 4 Was any charity other than a 50% charity? Yes No

► Keep for your records

Name(s) Shown on Return Donald C & Mary S Otonnaa	Social Security Number 102-60-0344
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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)
GW	Taxpayer	102-60-0344	810.	
Total student loan interest.				

Part II Computation of Student Loan Interest Deduction

1	Enter the total interest you paid in 2013 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 \$75,000 or more if single, head of household, or qualifying widow(er) or \$155,000 or more if married filing jointly, stop here . You cannot take the deduction.	3	
4	Enter: \$60,000 if single, head of household, or qualifying widow(er); \$125,000 if married filing jointly.	4	
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	
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	
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, 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 22, 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 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.

Education Tuition and Fees Summary

2013

▶ Keep for your records

Name(s) Shown on Return Donald C & Mary S Otonnaa	Your Social Security No. 102-60-0344
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Part I - Qualified Education Expense Summary

(a) Student's name First Name <u> </u> MI <u> </u> Last Name <u> </u> Suffix <u> </u> Social Security Number <u> </u>	(b) Qualified Education Expenses	(c) Qualified for:		(d) Elected Credit or Deduction if manual	(e) Elected Credit or Deduction if automatic
		Yes	No		
Donald <u> </u> C <u> </u> Otonnaa <u> </u> 102-60-0344 <u> </u>	2,025. 1,445. 1,445. 2,025.	Amer Opp Cr . ▶ <input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Lifetime Cr . . . ▶ <input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Tuition Ded . . ▶ <input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Total Qualified Expenses				
Mary <u> </u> S <u> </u> Otonnaa <u> </u> 129-82-7998 <u> </u>	482. 416. 416. 482.	Amer Opp Cr . ▶ <input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Lifetime Cr . . . ▶ <input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Tuition Ded . . ▶ <input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Total Qualified Expenses				
		Amer Opp Cr . ▶ <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Lifetime Cr . . . ▶ <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Tuition Ded . . ▶ <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Total Qualified Expenses				
Total qualified expenses	2,507. 1,861. 1,861.	Amer Opp Cr			
		Lifetime Cr			
		Tuition Ded			

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 ▶
- 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 2013 tuition and fees paid for purposes of deduction	1	416.
2	Modified adjusted gross income	2	132,273.
3	Maximum deduction allowed	3	2,000.
4	Allowable Tuition and Fees Deduction (lesser of line 1 or line 2)	4	416.

American Opportunity, Lifetime Learning Credits Summary

5	Tentative American Opportunity Credit	5	2,006.
6	Tentative Lifetime Learning Credit	6	
7	Total Education Credits (after limitations)	7	2,006.

Use a separate worksheet for each casualty or theft event.
Keep for your records

Name(s) shown on return
Donald C & Mary S Otonnaa

Social Security No.
102-60-0344

Part I Casualty or Theft Event Information

- 1 Description of this casualty or theft event ... car accident
2 Date of casualty or theft event ... 08/15/2013
3 Use of property, check one:
a Personal (includes home office deducted under simplified method, see tax help) ... [X]
b Business, employment, or income-producing ... []
4 If box 3b is checked, check one:
a Check if the property was used in a passive activity ... []
b Check if the property was not used in a passive activity ... []
c Check if this is a Rev Proc 2009-20 Ponzi-Type loss ... []
5 Worksheet Copy Number ... 1

Part II Property Information for All Properties Damaged or Stolen in the Casualty or Theft Event

- 1 a Description including type of property ... mercedes benz r-350
b Date acquired ... 06/15/2010 c Cost or other basis ... 850.
d Insurance or other reimbursement ... 0.
e FMV before event ... 20,000. f FMV after event ... 15,000.
g Was this a total loss? Yes ... [] No ... [X]
h If personal use, is this a collectible? Yes ... [] No ... [X]
i If business use, check one: Business ... [] Employ ... [] Income ... []
j If home office (standard method) enter: Sch C ... [] No Sch C ... [] Ln 27

- a Description including type of property ...
b Date acquired ... c Cost or other basis ...
d Insurance or other reimbursement ...
e FMV before event ... f FMV after event ...
g Was this a total loss? Yes ... [] No ... []
h If personal use, is this a collectible? Yes ... [] No ... []
i If business use, check one: Business ... [] Employ ... [] Income ... []
j If home office (standard method) enter: Sch C ... [] No Sch C ... [] Ln 27

Federal Carryover Worksheet

2013

▶ Keep for your records

Name(s) Shown on Return Donald C & Mary S Otonnaa	Social Security Number 102-60-0344
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2012 State and Local Income Tax Information (See Tax Help)

(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
MD			6,808.		3,640.	
Totals . .			6,808.		3,640.	

Other Tax and Income Information			2012	2013
1	Filing status	1	2 MFJ	2 MFJ
2	Number of exemptions for blind or over 65 (0 - 4)	2		
3	Itemized deductions	3	53,982.	54,870.
4	Check box if required to itemize deductions	4	<input type="checkbox"/>	<input type="checkbox"/>
5	Adjusted gross income	5	102,649.	131,857.
6	Tax liability for Form 2210 or Form 2210-F	6	3,951.	7,093.
7	Alternative minimum tax	7	0.	
8	Federal overpayment applied to next year estimated tax	8		

QuickZoom to the IRA Information Worksheet for IRA information ▶

Excess Contributions			2012	2013
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			2012	2013
Note: Enter all entries as a positive amount				
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 a	Nonrecaptured net Section 1231 losses from:	16 a		
b		b	625.	625.
c		c		
d		d		
e		e		
f		f		

Donald C & Mary S Otonnaa

102-60-0344

Loss and Expense Carryovers (cont'd)				2012	2013
17	AMT Nonrecap'd net Sec 1231 losses from:				
		a	2013 . . .	17 a	
		b	2012 . . .	b	625.
		c	2011 . . .	c	
		d	2010 . . .	d	
		e	2009 . . .	e	
		f	2008 . . .	f	
Credit Carryovers				2012	2013
18	General business credit			18	
19	Adoption credit from:	a	2013	19 a	
		b	2012	b	
20	Mortgage interest credit from:	a	2013	20 a	
		b	2012	b	
		c	2011	c	
		d	2010	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				2012	2013
24	Section 179 expense deduction disallowed			24	0.
25	Excess foreign housing deduction:	a	Taxpayer (Form 2555, line 46)	25 a	
		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	2012 Carryover of charitable contributions from:	Other Property		Capital Gain	
		(a) 50%	(b) 30%	(c) 30%	(d) 20%
a	2012	150.			
b	2011	150.			
c	2010				
d	2009				
e	2008				
27	2013 Carryover of charitable contributions from:	Other Property		Capital Gain	
		(a) 50%	(b) 30%	(c) 30%	(d) 20%
a	2013				
b	2012				
c	2011				
d	2010				
e	2009				
28	Amount overpaid less earned income credit				6,163.

2012 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

Employee Home Office Worksheet

▶ Keep for your records

2013

Copy 1

Your name Donald C Otonnaa	Social Security Number 102-60-0344
-------------------------------	---------------------------------------

Part I Simplified Method Programmer/Analyst
 9225 Fulton Avenue

Elect the simplified method for Home Office expenses in 2013		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
A Enter the square footage of your office	A	
B The lesser of the square footage of your office or 300	B	
C Number of months in 2013 this home office was used at least 15 days during the month	C	11
D Business percentage for daycare facilities (if applicable from line 8 of Part II below, 100.00 if not applicable)	D	%
E Line B times line C divided by 12 times \$5.00	E	
F Business income limitation	F	
G Allowable Simple Method deduction. Enter the lesser of line E or line F	G	

Part II Actual Expenses: Part of Your Home Used for Business

1 Area used regularly and exclusively for business, regularly and exclusively for daycare, or regularly for inventory storage	1	144
2 Total area of home	2	144
3 Divide line 1 by line 2. Enter result as a percentage	3	100.00 %
● For daycare facilities not used exclusively for business, also complete lines 4 - 9. ● All others, skip lines 4 - 9 and enter the amount from line 3 on line 10.		
4 Area used only partly for daycare	4	
5 Divide line 4 by line 2. Enter the result as a percentage	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	8	
9 Multiply line 8 by line 5	9	%
10 Business percentage. For daycare facilities not used exclusively for business, add line 3 and line 9. All others, enter the amount from line 3	10	100.00 %

Part III Actual Expenses: Figure Your Allowable Deduction

11 Total wages from this business	11	104,329.
12 Percent of wages from the business use of this home	12	22.00 %
13 Wages from the business use of home. Multiply line 11 by line 12	13	22,952.
14 Gain from business use of home shown on Schedule D or Form 4797	14	
15 Gross income from wages, Sch D and Form 4797. Add line 13 and line 14	15	22,952.
16 a Total employee expenses (excluding home office)	16 a	11,499.
b If there is more than one home office for this business, enter the amount of expenses from line 16a allocable to this home office.	b	
17 Any losses from this business not derived from the business use of your home and shown on Schedule D or Form 4797	17	
18 Net income from business use of home. Line 15 less line 16 and line 17	18	11,453.

See instructions for columns (a) and (b) before completing lines 19 - 29			
19 Casualty losses	(a) Direct expenses	(b) Indirect expenses	
20 Deductible mortgage interest		2,174.	
21 Real estate taxes		5,354.	
22 Add lines 19, 20, and 21		7,528.	
23 Multiply line 22, column (b) by line 10		7,528.	
24 Add line 22, column (a) and line 23			7,528.
25 Subtract line 24 from line 18. If zero or less, enter -0-			3,925.
26 Insurance		1,250.	
27 Rent			
28 Repairs and maintenance	0.	2,230.	
29 Utilities	0.	3,600.	

30	Other expenses	850.	1,850.
31	Add lines 26 through 30	850.	8,930.

32	Multiply line 31, column (b) by line 10	8,930.	
33	Carryover of operating expenses from 2012.		
34	Add line 31, column (a), line 32, and line 33.	34	9,780.
35	Allowable operating expenses. Enter the smaller of line 25 or line 34	35	3,925.
36	Limit on excess casualty losses and depreciation. Subtract line 35 from line 25.	36	0.
37	Excess casualty losses	37	
38	Depreciation of your home from Part III	38	10,443.
39	Carryover of excess casualty losses and depreciation from 2012	39	
40	Add lines 37 through 39	40	10,443.
41	Allowable excess casualty losses and depreciation. Enter the smaller of line 36 or line 40	41	0.
42	Add lines 24, 35, and 41	42	11,453.
43	Casualty loss portion, if any, from lines 24 and 41. Carry amount to Form 4684 , Section B.	43	
44	Allowable expenses for business use of your home. Subtract line 43 from line 42.	44	11,453.
45	Less deductible mortgage interest, mortgage insurance and real estate taxes reported on Sch A	45	7,528.
46	Form 2106 home office expenses. Carries to Form 2106 Adj Wks, line 3	46	3,925.

Part IV Actual Expenses: Depreciation of Your Home

47	Enter the smaller of your home's adjusted basis or its fair market value	47	425,000.
48	Value of land included on line 47	48	
49	Basis of building. Subtract line 48 from line 47	49	425,000.
50	Business basis of building. Multiply line 49 by line 10	50	425,000.
51	Depreciation percentage	51	2.4573 %
52	Depreciation attributable to business use of home. Multiply line 50 by line 51	52	10,443.
53	Depreciation for additions and improvements attributable to business use of home	53	
54	Total allowable depreciation. Add line 52 and line 53. Enter here and on line 38	54	10,443.

Part V Actual Expenses: Carryover of Unallowed Expenses to 2014

55	Operating expenses. Subtract line 35 from line 34. If less than zero, enter -0-	55	5,855.
56	Excess casualty losses and depreciation. Subtract line 41 from line 40. If less than zero, enter -0-	56	10,443.

Depreciation and Amortization Report

Tax Year 2013
Keep for your records

Donald C & Mary S Otonnaa
Form 2106 - Programmer/Analyst

102-60-0344

Table with 13 columns: 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. Rows include DEPRECIATION, 9225 Fulton Avenue, Laurel, MD 20723, Printer, office furniture, SUBTOTAL CURRENT YEAR, Mercedes Benz R350, SUBTOTAL PRIOR YEAR, and TOTALS.

* Code: S = Sold, A = Auto, L = Listed, H = Home Office

ELECTRONIC POSTMARK - CERTIFICATION OF ELECTRONIC FILING

Taxpayer: Donald C & Mary S Otonnaa

Primary SSN: 102-60-0344

Federal Return Submitted: April 01, 2014 08:45 PM PDT

Federal Return Acceptance Date: _____

Your return was electronically transmitted on 04/01/2014

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, 2014. 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, 2014, your Intuit electronic postmark will indicate April 15, 2014, 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, 2014, and a corrected return is submitted and accepted before April 20, 2014. If your return is submitted after April 20, 2014, 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, 2014. 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, 2014, and the corrected return is submitted and accepted by October 20, 2014.

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.

Electronic Filing Instructions for your 2013 Maryland Tax Return

Important: Your taxes are not finished until all required steps are completed.



Donald C & Mary S Otonnaa
9225 Fulton Avenue
Laurel, MD 20723

Balance Due/Refund	Your Maryland state tax return (Form 502) shows a refund due to you in the amount of \$3,078.00. Your tax refund will be direct deposited into your account. The account information you entered - Account Number: 1100007408780 Routing Transit Number: 254075399.												
Where's My Refund?	Before you call the Maryland Revenue Administration Division with questions about your refund, give them 21 days processing time from the date your return is accepted. If then you have not received your refund, or the amount is not what you expected, contact the Maryland Revenue Administration Division directly at 1-410-260-7701. From outside of Maryland use 1-800-218-8160.												
No Signature Document Needed	No signature form is required since you signed your return electronically.												
What You Need to Keep	Your Electronic Filing Instructions (this form) Printed copy of your state and federal returns												
2013 Maryland Tax Return Summary	<table><tr><td>Taxable Income</td><td>\$</td><td>71,965.00</td></tr><tr><td>Total Tax</td><td>\$</td><td>5,669.00</td></tr><tr><td>Total Payments/Credits</td><td>\$</td><td>8,747.00</td></tr><tr><td>Amount to be Refunded</td><td>\$</td><td>3,078.00</td></tr></table>	Taxable Income	\$	71,965.00	Total Tax	\$	5,669.00	Total Payments/Credits	\$	8,747.00	Amount to be Refunded	\$	3,078.00
Taxable Income	\$	71,965.00											
Total Tax	\$	5,669.00											
Total Payments/Credits	\$	8,747.00											
Amount to be Refunded	\$	3,078.00											

**MARYLAND RESIDENT INCOME
FORM
502
TAX RETURN**



135020013

2013
\$

Attachment
Sequence
No. **02**

OR FISCAL YEAR BEGINNING 2013, ENDING

Social Security Number 102600344		Spouse's Social Security Number 129827998	
Your First Name DONALD	Initial C	Last Name OTONNAA	
Spouse's First Name MARY	Initial S	Last Name OTONNAA	
Present Address (No. and street) 9225 FULTON AVENUE			
City or Town LAUREL	State MD	ZIP code 20723	
Name of county and incorporated city, town or special taxing area in which you resided on the last day of the taxable period. (See Instruction 6.) HOWARD		Maryland County	City, Town or Taxing Area

Print Using Blue or Black Ink Only



FILING STATUS

See Instruction 1 to determine if you are required to file.

CHECK ONE BOX

- 1. Single (If you can be claimed on another person's tax return, use Filing Status 6.)
- 2. Married filing joint return or spouse had no income
- 3. Married filing separately
- 4. Head of household
- 5. Qualifying widow(er) with dependent child
- 6. Dependent taxpayer (Enter 0 in Exemption Box (A) - See Instruction 7.)

PART-YEAR RESIDENT

See Instruction 26. If you began or ended legal residence in Maryland in 2013 place a **P** in the box.

Place an **M** or **P** in this box.

P

Dates of Maryland Residence

FROM _____ TO _____

MO DAY YEAR

Other state of residence: _____

MILITARY: If you or your spouse has non-Maryland military income, place an **M** in the box. (See Instruction 26.)

Enter amount here: _____

EXEMPTIONS

See Instruction 10. Check appropriate box(es). **NOTE:** If you are claiming dependents, you must attach the Dependents' Information Form 502B to this form to receive the applicable exemption amount.

A	<input checked="" type="checkbox"/> Yourself	<input checked="" type="checkbox"/> Spouse	A. Enter No. Checked . . .	2	See Instruction 10	A. \$	6400
B	<input type="checkbox"/> 65 or over	<input type="checkbox"/> 65 or over	B. Enter No. Checked . . .		X \$1,000	B. \$	
	<input type="checkbox"/> Blind	<input type="checkbox"/> Blind					
C	Enter No. from line 3 of Dependent Form 502B.			1	See Instruction 10	C. \$	3200
D	Enter Total Exemptions (Add A, B and C.)			3Total Amount	D. \$	9600

Check here if you authorize us to share your tax information with the Medical Assistance Program for help finding health insurance.

INCOME

1.	Adjusted gross income from your federal return (See Instruction 11.)	1	131857
1a.	Wages, salaries and/or tips (See Instruction 11.)	1a	130233
1b.	Earned income (See Instruction 11.)	1b	

ADDITIONS TO INCOME

2.	Tax-exempt interest on state and local obligations (bonds) other than Maryland.	2	
3.	State retirement pickup	3	
4.	Lump sum distributions (from worksheet in Instruction 12.)	4	
5.	Other additions (Enter code letter(s) from Instruction 12.) <input type="checkbox"/> O <input type="checkbox"/> L <input type="checkbox"/> <input type="checkbox"/>	5	671
6.	Total additions to Maryland income (Add lines 2 through 5.)	6	671
7.	Total federal adjusted gross income and Maryland additions (Add lines 1 and 6.)	7	132528

SUBTRACTIONS FROM INCOME

8.	Taxable refunds, credits or offsets of state and local income taxes included in line 1 above.	8	3640
9.	Child and dependent care expenses.	9	
10.	Pension exclusion from worksheet in Instruction 13.	10	
11.	Taxable Social Security and RR benefits (Tier I, II and supplemental) included in line 1 above.	11	
12.	Income received during period of nonresidence (See Instruction 26.)	12	
13.	Subtractions from attached Form 502SU (See Instruction 13.) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	13	
14.	Two-income subtraction from worksheet in Instruction 13	14	1200
15.	Total subtractions from Maryland income (Add lines 8 through 14.)	15	4840
16.	Maryland adjusted gross income (Subtract line 15 from line 7.)	16	127688

DEDUCTION METHOD

(All taxpayers must select one method and **check the appropriate box.**)

STANDARD DEDUCTION METHOD (Enter amount on line 17.)

ITEMIZED DEDUCTION METHOD (Complete lines 17a and 17b.)

17a.	Total federal itemized deductions (from line 29, federal Schedule A)	17a	54870
17b.	State and local income taxes (See Instruction 14.)	17b	8747
	Subtract line 17b from line 17a and enter amount on line 17.		
17.	Deduction amount (Part-year residents see Instruction 26 (l and m).)	17	46123
18.	Net income (Subtract line 17 from line 16.)	18	81565
19.	Exemption amount from Exemptions area above (See Instruction 10.)	19	9600
20.	Taxable net income (Subtract line 19 from line 18.)	20	71965

Place CHECK or MONEY ORDER on top of your W-2 wage and tax statements and ATTACH HERE with ONE staple.

**MARYLAND RESIDENT INCOME
FORM 502
2013
TAX RETURN**



135020113

NAME DONALD C & MARY S O'CONNOR SSN 102600344

MARYLAND TAX COMPUTATION

21. Amount from line 20 (taxable net income) GO TO TAX TABLE in the Resident instructions. Enter the tax on line 22.	21	71965
22. Maryland tax (from Tax Table or Computation Worksheet Schedules I or II).	22	3366
23. Earned income credit (½ of federal earned income credit. See Instruction 18.)	23	
24. Poverty level credit (See Instruction 18.)	24	
25. Other income tax credits for individuals from Part H, line 8 of Form 502CR (Attach Form 502CR.)	25	0
26. Business tax credits. You must file this form electronically to claim business tax credits on Form 500CR.		
27. Total credits (Add lines 23 through 26.)	27	0
28. Maryland tax after credits (Subtract line 27 from line 22.) If less than 0, enter 0.	28	3366

LOCAL TAX COMPUTATION

29. Local tax (See Instruction 19 for tax rates and worksheet.) Multiply line 21 by your local tax rate .0 3 2 0 or use the Local Tax Worksheet	29	2303
30. Local earned income credit (from Local Earned Income Credit Worksheet in Instruction 19.)	30	
31. Local poverty level credit (from Local Poverty Level Credit Worksheet in Instruction 19.)	31	
32. Total credits (Add lines 30 and 31.)	32	
33. Local tax after credits (Subtract line 32 from line 29.) If less than 0, enter 0	33	2303
34. Total Maryland and local tax (Add lines 28 and 33.)	34	5669
35. Contribution to Chesapeake Bay and Endangered Species Fund (See Instruction 20.)	35	
36. Contribution to Developmental Disabilities Waiting List Equity Fund (See Instruction 20.)	36	
37. Contribution to Maryland Cancer Fund (See Instruction 20.)	37	
38. Total Maryland income tax, local income tax and contributions (Add lines 34 through 37.)	38	5669
39. Total Maryland and local tax withheld (Enter total from your W-2 and 1099 forms if MD tax is withheld and attach.)	39	8747
40. 2013 estimated tax payments, amount applied from 2012 return, payment made with an extension request, and Form MW506NRS	40	
41. Refundable earned income credit (from worksheet in Instruction 21).	41	
42. Refundable income tax credits from Part I, line 6 of Form 502CR (Attach Form 502CR. See Instruction 21.)	42	
43. Total payments and credits (Add lines 39 through 42.)	43	8747
44. Balance due (If line 38 is more than line 43, subtract line 43 from line 38.)	44	0
45. Overpayment (If line 38 is less than line 43, subtract line 38 from line 43.)	45	3078
46. Amount of overpayment TO BE APPLIED TO 2014 ESTIMATED TAX	46	
47. Amount of overpayment TO BE REFUNDED TO YOU (Subtract line 46 from line 45.) See line 50 REFUND	47	3078
48. Interest charges from Form 502UP [] or for late filing [] (See Instruction 22.) Total	48	
49. TOTAL AMOUNT DUE (Add lines 44 and 48.) IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN	49	

DIRECT DEPOSIT OF REFUND (See Instruction 22.) Please be sure the account information is correct. **For Splitting Direct Deposit**, see Form 588. To comply with banking rules, please check here if this refund will go to an account outside the United States. If checked, see Instruction 22. For the direct deposit option, complete the following information clearly and legibly. **50a.** Type of account: Checking Savings

50b. Routing Number (9-digits) 2 5 4 0 7 5 3 9 9 **50c.** Account number 1 1 0 0 0 0 7 4 0 8 7 8 0

Daytime telephone no. _____ Home telephone no. _____ CODE NUMBERS (3 digits per box) [] [] []

Check here if you authorize your preparer to discuss this return with us. Check here if you authorize your paid preparer not to file electronically.
Check here if you agree to receive your 1099G Income Tax Refund statement electronically. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

Make checks payable and mail to:
**Comptroller of Maryland Revenue Administration Division
110 Carroll Street, Annapolis, Maryland 21411-0001
(It is recommended that you include your Social Security Number on check.)**

Your signature _____ Date _____
Spouse's signature _____ Date _____

SELF-PREPARED
Preparer's PTIN (required by law) _____
Address of preparer _____
Telephone number of preparer _____
Signature of preparer other than taxpayer _____



Social Security Number		Spouse's Social Security Number	
102600344		129827998	
Your first name	Initial	Last name	
DONALD	C	OTONNAA	
Spouse's first name	Initial	Last name	
MARY	S	OTONNAA	



Summary

- 1. Enter the total number of boxes checked below for Regular dependents (6) **1**
- 2. Enter the total number of additional boxes checked below for dependents 65 or over (7). **0**
- 3. Total dependent exemptions (Add lines 1 and 2 and enter the total here and on line (C) of the Exemptions area of Form 502, 505 or 515.) **1**

Dependents (If a dependent listed below is age 65 or over, please check both boxes 6 and 7.)

1. First name	Initial	Last name
▶ STEPHAN		▶ KHANGAA
2. Social Security Number	3. Relationship	4. <input checked="" type="checkbox"/> if under 19
▶ 577337116	SON	
5. Has medical insurance? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	6. <input checked="" type="checkbox"/> Regular	7. <input type="checkbox"/> 65 or over
<small>(For Form 502, resident taxpayers only.)</small>		

1. First name	Initial	Last name
▶		▶
2. Social Security Number	3. Relationship	4. <input type="checkbox"/> if under 19
▶		
5. Has medical insurance? Yes <input type="checkbox"/> No <input type="checkbox"/>	6. <input type="checkbox"/> Regular	7. <input type="checkbox"/> 65 or over
<small>(For Form 502, resident taxpayers only.)</small>		

1. First name	Initial	Last name
▶		▶
2. Social Security Number	3. Relationship	4. <input type="checkbox"/> if under 19
▶		
5. Has medical insurance? Yes <input type="checkbox"/> No <input type="checkbox"/>	6. <input type="checkbox"/> Regular	7. <input type="checkbox"/> 65 or over
<small>(For Form 502, resident taxpayers only.)</small>		

1. First name	Initial	Last name
▶		▶
2. Social Security Number	3. Relationship	4. <input type="checkbox"/> if under 19
▶		
5. Has medical insurance? Yes <input type="checkbox"/> No <input type="checkbox"/>	6. <input type="checkbox"/> Regular	7. <input type="checkbox"/> 65 or over
<small>(For Form 502, resident taxpayers only.)</small>		

MARYLAND FORM 500DM

DECOUPLING MODIFICATION



13500N013

2013
Attachment Sequence No. **21**

OR FISCAL YEAR BEGINNING 2013, ENDING

Name of taxpayer(s) DONALD C & MARY S OTONNAA	Taxpayer Identification Number 102600344
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Use this form only if the Maryland return is affected by the use (for any tax year) of any of the following federal provisions from which Maryland has decoupled (Decoupled Provisions):

- Special Depreciation Allowance under the federal Job Creation and Worker Assistance Act of 2002 (JCWAA) as increased and extended under the federal Jobs and Growth Tax Relief Reconciliation Act of 2003 (JGTRRA); and subsequent federal legislation, including the American Recovery and Reinvestment Act of 2009 (ARRA).
- Carryover of a net operating loss (NOL) under IRC Section § 172 without regard to an election under IRC Section 172(b)(1)(H) for a carryback period of up to 5 years.
- Federal Section 179 depreciation deductions taken for a tax year beginning on or after January 1, 2003. For Maryland tax purposes, a taxpayer only is allowed to expense up to \$25,000, reduced dollar-for-dollar by the amount over \$200,000, of the cost of Section 179 property that is purchased and put in service for a trade or business for the tax year. For vehicles placed in service after May 31, 2004, Maryland also has decoupled from the higher depreciation deduction for certain heavy duty SUVs allowed under Internal Revenue Code Section 280F.
- Deferral of recognition of income from discharge of indebtedness under the ARRA.
- Deferral of deduction for original issue discount in debt for debt exchanges under the ARRA.

Read instructions and complete the worksheet below.

	Column 1 Federal Return as Filed	Column 2 Federal Return without Decoupled Provisions	Column 3 Difference Increase/ Decrease (-)
1. Depreciation Deductions Subtract the amount in Column 2 from the amount in Column 1 and enter in Column 3. If less than 0, enter as a negative amount (-).	722	494	228
2. NOL Deductions Subtract the amount in Column 2 from the amount in Column 1 and enter in Column 3. If less than 0, enter as a negative amount (-).			
3. Original Issue Discounts Subtract the amount in Column 1 from the amount in Column 2 and enter in Column 3. If less than 0, enter as a negative amount (-).			
4. Discharge of Business Indebtedness Subtract the amount in Column 1 from the amount in Column 2 and enter in Column 3. If less than 0, enter as a negative amount (-).			
5. Other Changes (See instructions.)			27
6. Net Decoupling Modification Net the amounts on lines 1 through 5 of Column 3. This is the Decoupling Modification. Enter here and include as a positive number on the appropriate line of the Maryland return being filed. Also enter the applicable letter code(s) in the boxes provided on the return. See table below.			255
7. Decoupling from PTE. Enter code letter dp. (See instructions.).....			

Return Filed	If line 6 above is positive enter on the line for:	Use the following code if there is an amount above on:				If line 6 above is negative enter on the line for:	Use the following code if there is an amount above on:			
		Line 1 only	Line 2 only	Line 4 only	Multiple Lines		Line 1 only	Line 2 only	Line 4 only	Multiple Lines
500	Addition Adjustments	e	f	cd	dm	Subtraction Adjustments	j	k	cd	dm
502	Other Additions	l	m	cd	dm	Other Subtractions	bb	cc	cd	dm
504	Other Additions	No code required				Other Subtractions	No code required			
505	Other Additions	j	k	cd	dm	Other Subtractions	bb	cc	cd	dm
500X	Total Addition Modifications	No code required				Total Subtraction Modifications	No code required			
502X	Additions To Income	No code required				Subtractions from Income	No code required			
505X	Additions To Income	No code required				Subtractions from Income	No code required			

Federal/State Adjustment Summary

2013

Name as Shown on Return DONALD C & MARY S OTONNA	Social Security Number 102600344
--	--

Schedule C	(A) Fed Income/ Loss Before Passive and At-Risk Adj	(B) Depreciation Adjustment	(C) Other Adjustments	(D) State Inc/ Loss Before Passive and At-Risk Limit	(E) State Inc/ Loss After Passive and At-Risk Limit	(F) Federal Inc/ Loss After Passive and At-Risk Limit
Software Development	-1,967.	228.		-1,739.	-1,739.	-1,967.

Total Schedule C Depreciation Adjustment (Sum of Column E less Column F) 228.

Schedule E	(A) Fed Income/ Loss Before Passive and At-Risk Adj	(B) Depreciation Adjustment	(C) Other Adjustments	(D) State Inc/ Loss Before Passive and At-Risk Limit	(E) State Inc/ Loss After Passive and At-Risk Limit	(F) Federal Inc/ Loss After Passive and At-Risk Limit

Total Schedule E Depreciation Adjustment (Sum of Column E less Column F) _____

Schedule F	(A) Fed Income/ Loss Before Passive and At-Risk Adj	(B) Depreciation Adjustment	(C) Other Adjustments	(D) State Inc/ Loss Before Passive and At-Risk Limit	(E) State Inc/ Loss After Passive and At-Risk Limit	(F) Federal Inc/ Loss After Passive and At-Risk Limit

Total Schedule F Depreciation Adjustment (Sum of Column E less Column F) _____

Form 4835	(A) Fed Income/ Loss Before Passive and At-Risk Adj	(B) Depreciation Adjustment	(C) Other Adjustments	(D) State Inc/ Loss Before Passive and At-Risk Limit	(E) State Inc/ Loss After Passive and At-Risk Limit	(F) Federal Inc/ Loss After Passive and At-Risk Limit

Total Form 4835 Depreciation Adjustment (Sum of Column E less Column F) _____

Federal/State Adjustment Summary

2013

Name as Shown on Return <u>DONALD C & MARY S OTONNA</u>	Social Security Number <u>102600344</u>
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Schedule K-1 Partnership	(A) Fed Income/ Loss Before Passive and At-Risk Adj	(B) Depreciation Adjustment	(C) Other Adjustments	(D) State Inc/ Loss Before Passive and At-Risk Limit	(E) State Inc/ Loss After Passive and At-Risk Limit	(F) Federal Inc/ Loss After Passive and At-Risk Limit

Total Schedule K-1 Partnership Depreciation Adjustment (Sum of Column E less Column F) . . . _____

Schedule K-1 S Corporation	(A) Fed Income/ Loss Before Passive and At-Risk Adj	(B) Depreciation Adjustment	(C) Other Adjustments	(D) State Inc/ Loss Before Passive and At-Risk Limit	(E) State Inc/ Loss After Passive and At-Risk Limit	(F) Federal Inc/ Loss After Passive and At-Risk Limit

Total Schedule K-1 S Corporation Depreciation Adjustment (Sum of Col E less Col F) _____

Schedule K-1 Estates & Trusts	(A) Fed Income/ Loss Before Passive and At-Risk Adj	(B) Depreciation Adjustment	(C) Other Adjustments	(D) State Inc/ Loss Before Passive and At-Risk Limit	(E) State Inc/ Loss After Passive and At-Risk Limit	(F) Federal Inc/ Loss After Passive and At-Risk Limit

Total Schedule K-1 Estates & Trusts Depreciation Adjustment (Sum of Col E less Col F) _____

Form 2106		(C) Depreciation Adjustment	(D) Other Adjustments	(E) Total Adjustment (Column C + Column D)

Total Form 2106 Depreciation Adjustment (Sum of Column E) _____

Total Form 2106 Depreciation Adjustment to be Included in Adjusted Gross Income _____

Total Form 2106 Schedule A Depreciation Adjustment **Not** Subject to 2% Limitation _____

Total Form 2106 Schedule A Depreciation Adjustment Subject to 2% Limitation _____

Federal/State Adjustment Summary

2013

Name as Shown on Return <u>DONALD C & MARY S OTONNAA</u>	Social Security Number <u>102600344</u>
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Schedule A		(C) Depreciation Adjustment	(D) Other Adjustments	(E) Total Adjustment (Column C + Column D)
<u>SCHEDULE A</u>				
Total Schedule A Depreciation Adjustment (Sum of Column E) _____				

Total Depreciation Adjustment

Depreciation Adjustment Included in Adjusted Gross Income	_____ 228
Depreciation Adjustment Included in Schedule A Not Subject to 2% Limitation	_____
Depreciation Adjustment Included in Schedule A Subject to 2% Limitation	_____

Asset Dispositions

(A) Description of Asset Sold		(B) If reported on, Ck Box:		(C) Federal Gain/Loss	(D) Accumulated Depreciation		(E) Gain Adjustment	(G) Total Adjustment (Col D (1) - Col D (2) + Column E + Column F)
Date Acq	Date Sold	Form 6252	Form 8824		(1) State	(F) Other Adjustments		
		6252	<input type="checkbox"/>					
		8824	<input type="checkbox"/>					
		6252	<input type="checkbox"/>					
		8824	<input type="checkbox"/>					
		6252	<input type="checkbox"/>					
		8824	<input type="checkbox"/>					
		6252	<input type="checkbox"/>					
		8824	<input type="checkbox"/>					

Passive/At-Risk/Other Adjustments	_____
Total Sale of Asset Adjustment	_____

Itemized Deduction Worksheet

2013

▶ Keep for your records

Name as Shown on Return Donald C & Mary S Otonnaa	Social Security Number 102-60-0344
--	---------------------------------------

Part I – To be completed by all taxpayers who itemize deductions and who had federal Adjusted Gross Income of \$178,150 or more (\$89,075 if Married Filing Separately).

1 Enter the total of the amounts from your federal Itemized Deductions (Sch. A), lines 4, 9, 15, 19, 20, 27, and 28	1	54,870.
2 Enter the total of Schedule A lines 4, 14, and 20, plus any gambling and casualty or theft losses included in line 28.	2	3,264.
3 Is the amount on line 2 less than the amount on line 1? If No, your deduction is not limited. Skip to line 10. Enter the amount from line 1 on line 10. If Yes, subtract line 2 from line 1	3	51,606.
4 Multiply line 3 by 80% (0.80)	4	41,285.
5 Enter the amount of your Adjusted Gross Income from Form 502, line 1, or Form 505, line 17	5	131,857.
6 Enter \$178,150 (\$89,075 if married filing separately)	6	178,150.
7 Is the amount on line 6 less than the amount on line 5? If No, your deduction is not limited. Skip to line 10. Enter the amount from line 1 on line 10. If Yes, subtract line 6 from line 5	7	
8 Multiply line 7 by 3% (0.03)	8	
9 Enter the smaller of line 4 or line 8	9	
10 Tentative itemized deductions. Subtract line 9 from line 1. If less than zero, enter 0	10	54,870.

Part II – Calculation of Maryland Itemized Deduction Decoupling Modification

11 Enter your total federal itemized deductions from line 29 of Schedule A	11	54,870.
12 Enter the amount of tentative itemized deductions from Part I, line 10	12	54,870.
13 Decoupled amount of itemized deductions (Subtract line 12 from line 11. If less than zero, enter 0). Form 502 filers , include on Form 502, line 5 as addition modification, use letter code p. Skip to Part III. Form 505 Filers Only:	13	0.
14 Enter the amount of your Maryland income from Form 505 Column 2, line 17	14	
15 Enter the amount from line 5 of Part I	15	
16 Divide line 14 by line 15	16	
17 Itemized Deductions Modification attributable to Maryland (Multiply line 13 by line 16) Include this amount on line 19 of Form 505 as addition modification, code p. See Instruction 12 of the Nonresident Tax Booklet.	17	

Part III – Calculation of State and Local Income Tax Limitation

18 Enter the amount from Part II, line 11	18	54,870.
19 Enter the amount from Part I, line 2	19	3,264.
20 Federal itemized deductions that were limited (Subtract line 19 from line 18)	20	51,606.
21 Federal itemized deductions subject to limitation (Enter the total of lines 9, 10, 11, 12, 13, 19, 27, and 28 less any gambling and casualty or theft losses included in line 28 of federal Schedule A)	21	51,606.
22 Divide line 20 by line 21	22	1.000000
23 Enter the amount of state and local income taxes from line 5 of federal Sch. A	23	8,747.
24 Multiply line 22 by line 23. Enter here and on Form 502, line 17b, or Form 505, line 26c. Part Year Residents see Instruction 26	24	8,747.

Section 179 Worksheet

2013

Name as Shown on Return Donald C & Mary S Otonnaa	Social Security Number 102-60-0344
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Section 179 Limitation

This worksheet calculates the allowable state Section 179 deduction. If the deduction is limited then the allowable Section 179 (Line 7) must be allocated back to the individual activities using the State Allowed columns below. The Section 179 amounts for Schedules C, E, F, K-1 Partnership, K-1 S Corporation, and Form 4835 are on the Activity Worksheet(s).

1 Federal taxable income computed for the Section 179 limitation	1	128,988.
State adjustments:		
2 Depreciation adjustment (without Section 179)	2	-494.
3 Section 1231 gain adjustment	3	_____
4 Other additions or subtractions to taxable income	4	_____
5 State taxable income for the Section 179 limitation (line 1 plus lines 2 - 4)	5	128,494.
6 Total Section 179 before limitation	6	0.
7 Section 179 allowable, if different	7	_____
8 Federal Section 179 allowed	8	722.
9 State Section 179 adjustment	9	722.
10 Carryover to next year	10	_____

QuickZoom to Activity Worksheet ➔

Form 2106	P/Y Copy #	(A) Fed Total Section 179 Before Limitation	(B) Federal Net Section 179 After Limitation	(C) State Current Year Expense	(D) State Carryover From Prior Year	(E) State Total Section 179 Before Limitation
Programmer/Analyst	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

Form 2106 Section 179 Carryovers	(F) State Total Section 179 Before Limitation	(G) State Section 179 Allowed	(H) Carryover
Programmer/Analyst	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Total Form 2106 Section 179 Adjustment (Column B minus Column G) _____

Schedule A

(A) Federal Total Section 179 Before Limitation	(B) Federal Net Section 179 After Limitation	(C) State Current Year Expense	(C) State Carryover From Prior Year	(D) State Total Section 179 Before Limitation	(E) State Section 179 Allowed	(F) State Section 179 Carryover To Next Year
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

Total Schedule A Section 179 Adjustment (Column B minus Column E) _____

Activity Worksheet

2013

Name as Shown on Return <u>Donald C & Mary S Otonnaa</u>	Social Security Number <u>102-60-0344</u>
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Activity Description Software Development
 Form or Worksheet Type. . . Sch C Copy number. . . 1

- A** If this activity was operated by spouse, check this box
- B** If this activity was operated jointly by taxpayer and spouse, check this box
- C** Check this box if you completely disposed of the property in the current year
- D** Check this box if all investment is at risk (Not for K-1 Estates and Trusts)
- E** Check this box if some of the investment is **not** at risk (Not for K-1 Estates and Trusts)
- F** Did you materially participate in this activity? (Not for K-1's) Yes No
- G** Check this box if you actively participate in the operation of this activity (Not for Schedule C or Schedule F)
- H** Check this box if rental property is subject to recharacterization rules (Sch E/Sch K-1 Ptrshp)
- I** Check if rental real estate (or other rental) activity is a trade or business (Not for Schedule C or Schedule F)

If this is a Schedule E, check the appropriate boxes:

- J** Rental property
- K** Royalty property
- L** Commercial property
- M** Other passive exceptions

If this is a K-1, check the appropriate boxes:

- N** This is a K-1 with ordinary income with material participation
- O** This is a K-1 with rental real estate with material participation
- P** This is a publicly traded partnership
- Q** If this is a K-1 Estates and Trusts, check the box if this is a final K-1
- R** Check if "working interest" in oil or gas well (Schedule K-1 Partnership)

S At-risk status All
T Passive status Nonpassive

Part I - Section 179 Adjustments

(A) Federal Total Section 179 Before Limitation	(B) Federal Net Section 179 After Limitation	(C) State Current Year Expense	(D) State Carryover From Prior Year	(E) State Total Section 179 Before Limitation	(F) State Section 179 Allowed	(G) State Section 179 Carryover To Next Year
722.	722.	0.		0.		0.

Part II - Regular Income/Loss

	Income/Loss
1 Federal income/loss	-1,967.
2 Adjustments:	
a 30%/50% Special Depreciation Allowance (Bonus Depreciation)	0.
b Other depreciation adjustment(s)	-494.
c Section 179 adjustment	722.
d Other adjustments	
3 Total	-1,739.
4 At-Risk adjustment. a Adjust amount . . . b	
5 Total	-1,739.
6 Passive carryover loss	
7 Passive disallowed loss (carryover to next year)	
8 Net profit or (loss) allowed	-1,739.
9 Net federal profit or (loss) allowed	-1,967.
10 Federal/State adjustment	228.

Activity Description Software Development

Part III - Schedule K-1 Partnership and S Corporations		Section 179 Expense	Misc Income	Commercial Revitalization	
1	Federal income/loss				
2	Adjustments				
3	Total				
4 a	At-Risk adjustment amount				
b	At-Risk adjustment				
5	Total				
6	Passive carryover loss				
7	Passive disallowed loss (carryover to next year)				
8	Net profit or (loss) allowed				
9	Net federal profit or (loss) allowed				
10	Federal/State adjustment				
Part IV - Dispositions		Schedule D Short-Term	Schedule D Long-Term	Form 4797 Short-Term	Form 4797 Long-Term
1	Federal income/loss				
2	Adjustments:				
a	Adjustments transferred from the federal return				
b	Other adjustments				
c	Total adjustments				
3	Total				
4 a	At-Risk adjustment amount				
b	At-Risk adjustment				
5	Total				
6	Passive carryover loss				
7	Passive disallowed loss				
8	Net profit or (loss) allowed				
9	Net federal profit or (loss) allowed				
10	Federal/State adjustment				