

ORIGINAL

Sunshine Utilities

10230 E. Hwy. 25 · Belleview, FL 34420-5531
Office (352) 347-8228 · Fax (352) 347-6915

January 23, 2002

Director, Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

011632-WU

DISTRIBUTION CENTER
02 JAN 28 AM 9:51

RE: Application for Transfer of Certificate No. 364-W

Attention: Cheryl Johnson

As requested attached please find the original and five copies of the additional information listed below:

- 1) Affidavit by President confirming authorization for Pamela Christmas to sign documents relating to transfer
- 2) Linadale Water Company's 2000 Tax Return
- 3) Revised Tariffs 3.0, 4.0, 15.4, 15.5, 16.0 and 18.3

If you need additional information, please feel free to call.

Very truly yours,

Pamela Christmas

Pamela Christmas
Manager
/pc

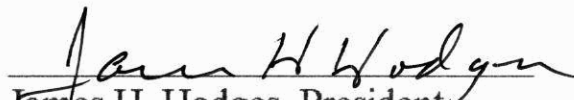
Enclosures

AUS	_____
CAF	_____
CMP	_____
COM	_____
CTR	_____
ECR	_____
GCL	_____
OPC	_____
MMS	_____
SEC	_____
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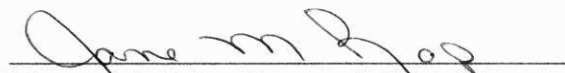
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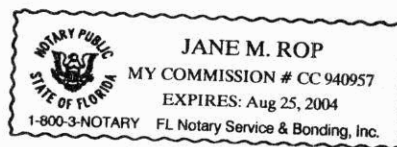
Sunshine Utilities of Central Florida, Inc.
Application for Transfer - Certificate No. 363-W

I, James H. Hodges, do solemnly swear, that Pamela Christmas, Manager of Sunshine Utilities had the authority to sign the Contact for Sale and all relating documents for the transfer of Certificate No. 363-W, Linadale Water Company.


James H. Hodges, President

Sworn to and subscribed before me this
23rd day of January, 2002, who is personally
known to me.


Notary Public, State of Florida



Form 1040

Department of the Treasury Internal Revenue Service

U.S. Individual Income Tax Return 2000

(99) IRS Use Only- Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2000, or other tax year beginning

2000, ending

20

OMB No. 1545-0074

Label (See instructions on page 19.)

Use the IRS label. Otherwise, please print or type.

Personal information section including name (FANNIE J. LEWIS), social security number, spouse's social security number, home address (24901 S.E. HWY 42, UMATILLA FL 32784), and apartment number.

Presidential Election Campaign (See page 19.)

Note: Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? You: Yes [], No [X]; Spouse: Yes [], No []

Filing Status

Check only one box.

Filing status options: 1 Single [X], 2 Married filing joint return, 3 Married filing separate return, 4 Head of household, 5 Qualifying widow(er).

Exemptions

If more than six dependents, see page 20.

Exemptions section including 6a Yourself, 6b Spouse, 6c Dependents table, and 6d Total number of exemptions claimed (1).

Income

Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld. If you did not get a W-2, see page 21.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Income section lines 7 through 22, including wages, interest, dividends, business income, and total income of 22,018.

Adjusted Gross Income

Adjusted Gross Income section lines 23 through 33, including deductions for IRA, student loan, medical, moving, and self-employment tax, resulting in an adjusted gross income of 20,550.

FANNIE J. LEWIS

Tax and Credits

34 Amount from line 33 (adjusted gross income) 34 20,550

35a Check if: You were 65 or older, Blind; Spouse was 65 or older, Blind.

b Add the number of boxes checked above and enter the total here 35a 35b

36 Enter your itemized deductions from Schedule A, line 28, or standard deduction shown on the left. But see page 31 to find your standard deduction if you checked any box on line 35a or 35b or if someone can claim you as a dependent 36 4,922

37 Subtract line 36 from line 34 37 15,628

38 If line 34 is \$96,700 or less, multiply \$2,800 by the total number of exemptions claimed on line 6d. If line 34 is over \$96,700, see the worksheet on page 32 for the amount to enter 38 2,800

39 Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0- 39 12,828

40 Tax (see page 32). Check if any tax is from a Form(s) 8814 b Form 4972 40 1,924

41 Alternative minimum tax. Attach Form 6251 41

42 Add lines 40 and 41 42 1,924

43 Foreign tax credit. Attach Form 1116 if required 43

44 Credit for child & dependent care expenses. Attach Form 2441 44

45 Credit for the elderly or the disabled. Attach Schedule R 45

46 Education credits. Attach Form 8863 46

47 Child tax credit (see page 36) 47

48 Adoption credit. Attach Form 8839 48

49 Other. Check if from a Form 3800 b Form 8396 c Form 8801 d Form (specify) 49

50 Add lines 43 through 49. These are your total credits 50

51 Subtract line 50 from line 42. If line 50 is more than line 42, enter -0- 51 1,924

Other Taxes

52 Self-employment tax. Attach Schedule SE 52 2,935

53 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 53

54 Tax on IRAs, other retirement plans, and MSAs. Attach Form 5329 if required 54

55 Advance earned income credit payments from Form(s) W-2 55

56 Household employment taxes. Attach Schedule H 56

57 Add lines 51 - 56. This is your total tax 57 4,859

Payments

58 Federal income tax withheld from Forms W-2 and 1099 58

59 2000 estimated tax payments & amount applied from 1999 return 59

60a Earned income credit (EIC) 60a

b Nontaxable earned income: amount & type 60a

61 Excess social security and RRTA tax withheld (see page 50) 61

62 Additional child tax credit. Attach Form 8812 62

63 Amount paid with request for ext. to file (see pg. 50) 63

64 Other payments. Check if from a Form 2439 b Form 4136 64

65 Add lines 58, 59, 60a, & 61 - 64. These are your total payments 65

Refund

66 If line 65 is more than line 57, subtract line 57 from line 65. This is the amount you overpaid 66

67a Amount of line 66 you want refunded to you 67a

b Routing number c Type: Checking Savings

d Account number

68 Amount of line 66 you want applied to your 2001 estimated tax 68

Amount You Owe

69 If line 57 is more than line 65, subtract line 65 from line 57. This is the amount you owe. For details on how to pay, see page 51 69 5,120

70 Estimated tax penalty. Also include on line 69 70 261

Sign Here

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

Your signature: *Fannie J. Lewis* Date: _____ Your occupation: SELF-EMPLOYED Daytime phone number: _____

Spouse's signature: _____ Date: _____ Spouse's occupation: _____

May the IRS discuss this return with the preparer shown below (see page 52)? Yes No

Paid Preparer's Use Only

Preparer's signature: *Richard A. Paul, P.A.* Date: 7/05/01 Check if self-employed: Preparer's SSN or PTIN: _____

Firm's name (or yours if self-employed): RICHARD A. PAUL, P.A. EIN: 59-2944761

address, and ZIP code: 429 EAST MAGNOLIA AVENUE EUSTIS FL 32726-3551 Phone no.: 352-357-3141

<p>Medical and Dental Expenses</p> <p>1 Medical and dental expenses (see page A-2) Enter amt. from Form 1040, ln. 34 <input type="text" value="2"/> <input type="text" value="1"/></p> <p>3 Multiply line 2 above by 7.5% (.075) <input type="text" value="3"/></p> <p>4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-</p>		4	0
<p>Taxes You Paid</p> <p>5 State and local income taxes <input type="text" value="5"/></p> <p>6 Real estate taxes (see page A-2) <input type="text" value="825"/></p> <p>7 Personal property taxes <input type="text" value="7"/></p> <p>8 Other taxes. List type and amount <input type="text" value="8"/></p> <p>9 Add lines 5 through 8 <input type="text" value="9"/></p>		9	825
<p>Interest</p> <p>10 Home mortgage interest & points reported to you on Form 1098 <input type="text" value="10"/></p> <p>11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address <input type="text" value="11"/></p> <p>12 Points not reported to you on Form 1098. See page A-3 for special rules <input type="text" value="12"/></p> <p>13 Investment interest. Attach Form 4952 if required. (See page A-3.) <input type="text" value="13"/></p> <p>14 Add lines 10 through 13 <input type="text" value="14"/></p>		14	3,952
<p>Gifts to Charity</p> <p>15 Gifts by cash or check. If you made any gift of \$250 or more, see page A-4 <input type="text" value="15"/></p> <p>16 Other than by cash or check. If any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500 benefit for it. <input type="text" value="16"/></p> <p>17 Carryover from prior year <input type="text" value="17"/></p> <p>18 Add lines 15 through 17 <input type="text" value="18"/></p>		18	145
<p>Casualty and Theft Losses</p> <p>19 Casualty or theft loss(es). Attach Form 4684. (See page A-5.) <input type="text" value="19"/></p>		19	
<p>Job Expenses and Most Other Miscellaneous Deductions</p> <p>20 Unreimbursed employee expenses-job travel, union dues, job education, etc. You must attach Form 2106 or 2106-EZ if required. (See page A-5.) <input type="text" value="20"/></p> <p>21 Tax preparation fees <input type="text" value="21"/></p> <p>22 Other expenses-investment, safe deposit box, etc. List type and amount <input type="text" value="22"/></p> <p>23 Add lines 20 through 22 <input type="text" value="23"/></p> <p>24 Enter amt. from Form 1040, ln. 34 <input type="text" value="24"/></p> <p>25 Multiply line 24 above by 2% (.02) <input type="text" value="25"/></p> <p>26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0- <input type="text" value="26"/></p> <p>27 Other-from list on page A-6. List type and amount <input type="text" value="27"/></p>		27	0
<p>Total Itemized Deductions</p> <p>28 Is Form 1040, line 34, over \$128,950 (over \$64,475 if married filing separately)? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 36. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-6 for the amount to enter.</p>		28	4,922

Name(s) shown on Form 1040 FANNIE J. LEWIS

Department of the Treasury Internal Revenue Service (99)

(Form 1040)

SCHEDULES A&B

32267 07/03/2001 2:39 PM

(Schedule B is on back)

Schedule A-Itemized Deductions

Attach to Form 1040. See instructions for Schedules A and B (Form 1040).

Your social security number

Attachment Sequence No. 07

2000

OMB No. 1545-0074

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule B (Form 1040) 2000

Part III Foreign Accounts and Trusts

7a At any time during 2000, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust? If "Yes," enter the name of the foreign country

8 During 2000, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2

Yes No

X X

Part II Ordinary Dividends

5 List name of payer. Include only ordinary dividends. If you received any capital gain distributions, see the instructions for Form 1040, line 13

6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9

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

(See page B-1 and the instructions for Form 1040, line 9.)

Amount

Part I Interest

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

2 Add the amounts on line 1

3 Excludable interest on series EE and I U.S. savings bonds issued after 1989 from Form 8815, line 14. You must attach Form 8815

4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a

Note: If you had over \$400 in ordinary dividends, you must also complete Part III.

SANDY ACRE ESTATES

1,248

1,248

1,248

Amount

Schedule B-Interest and Ordinary Dividends

Attachment Sequence No. 08

SCHEDULE C

(Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2000

Attachment Sequence No. 09

Department of the Treasury Internal Revenue Service (99)

Partnerships, joint ventures, etc., must file Form 1065 or Form 1065-B.

Attach to Form 1040 or Form 1041. See Instructions for Schedule C (Form 1040).

Name of proprietor

Social security number (SSN)

FANNIE J. LEWIS

Form sections A through H: Principal business (UTILITY-WATER COMPANY), Business name (LINADALE WATER COMPANY), Business address (24901 S.E. HWY 42, UMATILLA, FL 32784), Accounting method (Cash), and participation status.

Part I Income

Table for Part I Income with 7 rows. Line 1: 38,424; Line 2: 40; Line 3: 38,384; Line 5: 38,384; Line 7: 38,384.

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

Table for Part II Expenses with 32 rows. Line 10: 197; Line 13: 742; Line 16b: 1,791; Line 17: 600; Line 21: 4,476; Line 22: 822; Line 23: 3,269; Line 25: 5,969; Line 27: 18,612; Line 28: 36,478; Line 29: 1,906; Line 31: 1,906.

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedule C (Form 1040) 2000

SCHEDULE C
(Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2000

Department of the Treasury
Internal Revenue Service (99)

▶ Partnerships, joint ventures, etc., must file Form 1065 or Form 1065-B.
▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule C (Form 1040).

Attachment
Sequence No. **09**

Name of proprietor

Social security number (SSN)

FANNIE J. LEWIS

A Principal business or profession, including product or service (see page C-1 of the instructions)
HOME NURSING CARE

B Enter code from pages C-7 & 8
▶ **621610**

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

D Employer ID number (EIN), if any

E Business address (including suite or room no.) ▶ **24901 S.E. HWY 42**
City, town or post office, state, and ZIP code **UMATILLA FL 32784**

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

G Did you "materially participate" in the operation of this business during 2000? If "No," see page C-2 for limit on losses Yes No

H If you started or acquired this business during 2000, check here

Part I Income

1	Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-2 and check here <input type="checkbox"/>	1	30,000
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	30,000
4	Cost of goods sold (from line 42 on page 2)	4	
5	Gross profit. Subtract line 4 from line 3	5	30,000
6	Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	
7	Gross income. Add lines 5 and 6	7	30,000

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

8	Advertising	8		19	Pension and profit-sharing plans	19	
9	Bad debts from sales or services (see page C-3)	9		20	Rent or lease (see page C-4):	20a	
10	Car and truck expenses (see page C-3)	10		a	Vehicles, machinery, and equipment	20b	
11	Commissions and fees	11		b	Other business property	21	
12	Depreciation	12		21	Repairs and maintenance	22	
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-3)	13	599	22	Supplies (not included in Part III)	23	275
14	Employee benefit programs (other than on line 19)	14		23	Taxes and licenses	24	
15	Insurance (other than health)	15		a	Travel, meals, and entertainment:	24a	
16	Interest:			b	Travel		
a	Mortgage (paid to banks, etc.)	16a		c	Meals and entertainment		
b	Other	16b	1,317	c	Enter nondeductible amount included on line 24b (see page C-5)		
17	Legal and professional services	17		d	Subtract line 24c from line 24b	24d	
18	Office expense	18		25	Utilities	25	
28	Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28		26	Wages (less employment credits)	26	
29	Tentative profit (loss). Subtract line 28 from line 7	29		27	Other expenses (from line 48 on page 2)	27	8,945
30	Expenses for business use of your home. Attach Form 8829	30		28		28	11,136
31	Net profit or (loss). Subtract line 30 from line 29. ● If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. ● If a loss, you must go to line 32.	31		29		29	18,864
32	If you have a loss, check the box that describes your investment in this activity (see page C-6). ● If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. ● If you checked 32b, you must attach Form 6198.			30		30	
				31		31	18,864
				32a	<input type="checkbox"/> All investment is at risk.	32a	
				32b	<input type="checkbox"/> Some investment is not at risk.	32b	

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedule C (Form 1040) 2000

FANNIE J. LEWIS

Part III Cost of Goods Sold (see page C-6)

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 page 1, line 4	42			

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-3 to find out if you must file.

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 2000, enter the number of miles you used your vehicle for:	
a Business	b Commuting
c Other	
45 Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46 Was your vehicle available for use during off-duty hours?	<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.

FOOD		6,000
HOUSING COSTS		2,945
48 Total other expenses. Enter here and on page 1, line 27	48	8,945

SCHEDULE SE
(Form 1040)

Self-Employment Tax

OMB No. 1545-0074

▶ See Instructions for Schedule SE (Form 1040).

2000

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040.

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040)
FANNIE J. LEWIS

Social security number of person
with self-employment income ▶

Who Must File Schedule SE

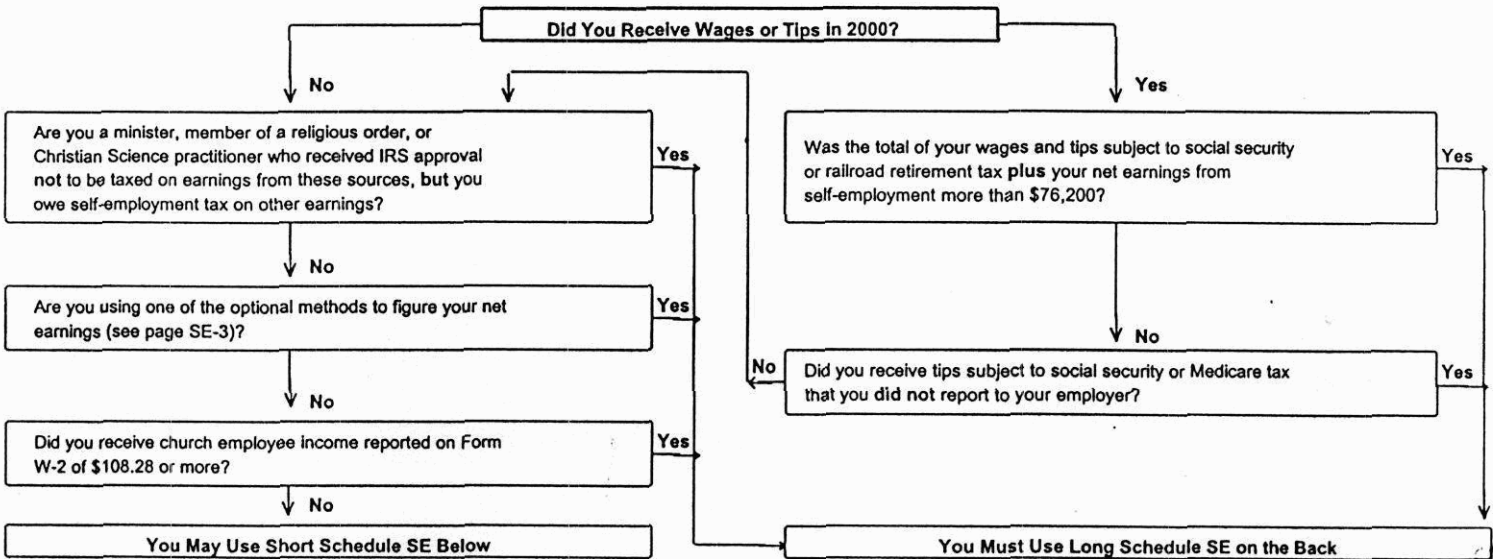
You must file Schedule SE if:

- You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more or
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE. See page SE-3.

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361 and received IRS approval not to be taxed on those earnings, do not file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 52.

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



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

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a	1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2	20,770
3	Combine lines 1 and 2	3	20,770
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax	4	19,181
5	Self-employment tax. If the amount on line 4 is: ● \$76,200 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 52. ● More than \$76,200, multiply line 4 by 2.9% (.029). Then, add \$9,448.80 to the result. Enter the total here and on Form 1040, line 52,	5	2,935
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27	6	1,468

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule SE (Form 1040) 2000

Part I Election To Expense Certain Tangible Property (Section 179)

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

Table with 5 columns: Line number (1-5), Description, Total cost of section 179 property placed in service, Threshold cost of section 179 property before reduction in limitation, Reduction in limitation, Dollar limitation for tax year.

Table with 6 columns: Line number (6-7), Description of property, Cost (business use only), Elected cost, Listed property amount, Total elected cost of section 179 property.

Table with 13 columns: Line number (8-13), Description, Tentative deduction, Carryover of disallowed deduction from 1999, Business income limitation, Section 179 expense deduction, Carryover of disallowed deduction to 2001.

Part II MACRS Depreciation for Assets Placed in Service Only During Your 2000 Tax Year (Do not include listed property.)

Section A-General Asset Account Election. If you are making the election under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box.

Table with 15 columns: Line number (15a-15c), Classification of property, Month and year placed in service, Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction.

Section C-Alternative Depreciation System (ADS) (See page 5 of the instructions.)

Table with 16a-16c columns: Line number, Class life, 12-year, 40-year.

Part IV Summary (See page 6 of the instructions.)

Form 4562 (2000) There are no amounts for Page 2

Depreciation and Amortization

OMB No. 1545-0172

Form **4562**

(Including Information on Listed Property)

2000

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach this form to your return.

Attachment
Sequence No. **67**

Name(s) shown on return

FANNIE J. LEWIS

Identifying number

Business or activity to which this form relates

HOME NURSING CARE

Part I Election To Expense Certain Tangible Property (Section 179)

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

1 Maximum dollar limitation. If an enterprise zone business, see page 2 of the instructions	1	\$20,000
2 Total cost of section 179 property placed in service. See page 2 of the instructions	2	
3 Threshold cost of section 179 property before reduction in limitation	3	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 2 of the instructions	5	
(a) Description of property (b) Cost (business use only) (c) Elected cost		
6		
7 Listed property. Enter amount from line 27	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 1999. See page 3 of the instructions	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 2001. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.

Part II MACRS Depreciation for Assets Placed in Service Only During Your 2000 Tax Year (Do not include listed property.)

Section A-General Asset Account Election

14 If you are making the election under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See page 3 of the instructions

Section B-General Depreciation System (GDS) (See page 3 of the instructions.)

(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
15a 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	1/01/00	25,000	27.5 yrs.	MM	S/L	599
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C-Alternative Depreciation System (ADS) (See page 5 of the instructions.)

16a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part III Other Depreciation (Do not include listed property.) (See page 5 of the instructions.)

17 GDS and ADS deductions for assets placed in service in tax years beginning before 2000	17	
18 Property subject to section 168(f)(1) election	18	
19 ACRS and other depreciation	19	

Part IV Summary (See page 6 of the instructions.)

20 Listed property. Enter amount from line 26	20	
21 Total. Add deductions from line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here and on the appropriate lines of your return. Partnerships and S corporations-see instructions	21	599
22 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	22	

For Paperwork Reduction Act Notice, see page 9 of the Instructions.

Form **4562** (2000)

Form **1040**

Net Earnings from Self-Employment Worksheet

2000

Name

Taxpayer Identification Number

FANNIE J. LEWIS



Taxpayer

Spouse

Farm profit or (loss)

Schedule F		
Farm Partnerships - Schedule K-1, line 15a		
Auto expense from farm partnerships	()	()
Depreciation & Section 179 from farm partnerships	()	()
Depletion from farm partnerships	()	()
Other expenses from farm partnerships	()	()
Home office expenses from farm partnerships	()	()
Farm adjustment to SE Income		
Net farm profit or (loss) - Schedule SE line 1	0	0

Nonfarm profit or (loss)

Schedule C	20,770	
Nonfarm partnerships - Schedule K-1, line 15a		
Auto expense from nonfarm partnerships	()	()
Depreciation & section 179 from nonfarm partnerships	()	()
Depletion from nonfarm partnerships	()	()
Other expenses from nonfarm partnerships	()	()
Home office expenses from nonfarm partnerships	()	()
Nonfarm adjustment to SE Income		
Self-employment income reported as other income		
Self-employment income from contracts and straddles		
Minister wages		
Minister household allowance		
Net nonfarm profit or (loss) - Schedule SE line 2	20,770	0

Net profit (loss) from self-employment activities - Schedule SE line 3

	20,770	0
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Church employee income - Schedule SE line 5a

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Federal Asset Report

UTILITY-WATER COMPANY

FYE: 12/31/2000

Asset	Description	Date In Service	Cost	Bus % 179	Basis	Per Conv Meth	Prior	Current
5-year GDS Property:								
26	WIRELESS TELEPHONE	7/31/00	133		133	5 HY 200DB	0	27
			<u>133</u>		<u>133</u>		<u>0</u>	<u>27</u>
7-year GDS Property:								
23	5HP MOTOR	3/01/00	1,839		1,839	7 HY 200DB	0	263
25	PUMP	6/05/00	715		715	7 HY 200DB	0	102
			<u>2,554</u>		<u>2,554</u>		<u>0</u>	<u>365</u>
20-year GDS Property:								
24	TANK	8/11/00	9,324		9,324	20 HY 150DB	0	350
			<u>9,324</u>		<u>9,324</u>		<u>0</u>	<u>350</u>
Prior MACRS:								
12	ROCKWELL PUMP	1/01/88	1,323		1,323	7 HY 200DB	1,323	0
13	PUMP	12/01/91	3,300		3,300	7 HY 200DB	3,300	0
14	GENERATOR	9/01/92	1,569	X	0	7 HY 200DB	1,569	0
15	COMPUTER	1/01/94	1,427	X	0	5 HY 200DB	1,427	0
16	PUMP MOTOR	5/15/95	2,300	X	0	7 HY 200DB	2,300	0
17	NEW METERS	6/15/95	2,745	X	0	10 HY 200DB	2,745	0
18	NEW METERS-1996	3/15/96	561	X	0	7 HY 200DB	561	0
19	NEW METERS-1996	10/15/96	429	X	0	10 HY 200DB	429	0
20	NEW METERS-1997	7/01/97	400	X	0	10 HY 200DB	400	0
21	NEW METERS-1997	8/10/97	729	X	0	10 HY 200DB	729	0
22	COMPRESSOR	10/19/98	200	X	0	7 HY 200DB	200	0
			<u>14,983</u>		<u>4,623</u>		<u>14,983</u>	<u>0</u>
ACRS:								
7	PUMP HOUSE	5/01/81	1,485		1,485	15 MMPRE	1,485	0
8	WELL	7/01/81	17,377		17,377	10 HY PRE	17,377	0
9	PIPE	1/01/82	518		518	5 HY PRE	518	0
10	PIPE	1/01/83	447		447	5 HY PRE	447	0
11	METERS	1/01/83	337		337	5 HY PRE	337	0
	Total ACRS Depreciation		<u>20,164</u>		<u>20,164</u>		<u>20,164</u>	<u>0</u>
Other Depreciation:								
1	PIPE	3/01/73	2,766		2,766	20 MO S/L	2,766	0
2	PIPE & FITTINGS	3/01/73	10,444		10,444	20 MO S/L	10,444	0
3	PUMP	3/01/73	1,856		1,856	10 MO S/L	1,856	0
4	PIPE & FITTINGS	6/01/74	16,008		16,008	20 MO S/L	16,008	0
5	PIPE & FITTINGS	6/01/74	201		201	20 MO S/L	201	0
6	PUMP	12/01/80	209		209	10 MO S/L	209	0
	Total Other Depreciation		<u>31,484</u>		<u>31,484</u>		<u>31,484</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>51,648</u>		<u>51,648</u>		<u>51,648</u>	<u>0</u>
	Grand Totals		<u>78,642</u>		<u>68,282</u>		<u>66,631</u>	<u>742</u>
	Less: Dispositions		<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
	Net Grand Totals		<u>78,642</u>		<u>68,282</u>		<u>66,631</u>	<u>742</u>

**Federal Asset Report
HOME NURSING CARE**

FYE: 12/31/2000

Asset	Description	Date In Service	Cost	Bus % 179	Basis	Per Conv Meth	Prior	Current
Residential Real Property:								
	1 PORTION OF HOME	1/01/00	25,000		25,000	27 MMS/L	0	599
			<u>25,000</u>		<u>25,000</u>		<u>0</u>	<u>599</u>
	Grand Totals		25,000		25,000		0	599
	Less: Dispositions		<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
	Net Grand Totals		<u>25,000</u>		<u>25,000</u>		<u>0</u>	<u>599</u>

AMT Asset Report

UTILITY-WATER COMPANY

FYE: 12/31/2000

Asset	Description	Date In Service	Cost	Bus % 179	Basis	Per Conv Meth	Prior	Current
5-year GDS Property:								
26	WIRELESS TELEPHONE	7/31/00	133		133	5 HY 150DB	0	20
			<u>133</u>		<u>133</u>		<u>0</u>	<u>20</u>
7-year GDS Property:								
23	5HP MOTOR	3/01/00	1,839		1,839	7 HY 150DB	0	197
25	PUMP	6/05/00	715		715	7 HY 150DB	0	77
			<u>2,554</u>		<u>2,554</u>		<u>0</u>	<u>274</u>
20-year GDS Property:								
24	TANK	8/11/00	9,324		9,324	20 HY 150DB	0	350
			<u>9,324</u>		<u>9,324</u>		<u>0</u>	<u>350</u>
Prior MACRS:								
12	ROCKWELL PUMP	1/01/88	1,323		1,323	12 HY 150DB	1,275	48
13	PUMP	12/01/91	3,300		3,300	10 HY 150DB	2,804	330
14	GENERATOR	9/01/92	1,569	X	0	7 HY 150DB	1,569	0
15	COMPUTER	1/01/94	1,427	X	0	5 HY 150DB	1,427	0
16	PUMP MOTOR	5/15/95	2,300	X	0	7 HY 150DB	2,300	0
17	NEW METERS	6/15/95	2,745	X	0	10 HY 150DB	2,745	0
18	NEW METERS-1996	3/15/96	561	X	0	7 HY 150DB	561	0
19	NEW METERS-1996	10/15/96	429	X	0	10 HY 150DB	429	0
20	NEW METERS-1997	7/01/97	400	X	0	10 HY 150DB	400	0
21	NEW METERS-1997	8/10/97	729	X	0	10 HY 150DB	729	0
22	COMPRESSOR	10/19/98	200	X	0	7 HY 150DB	200	0
			<u>14,983</u>		<u>4,623</u>		<u>14,439</u>	<u>378</u>
ACRS:								
7	PUMP HOUSE	5/01/81	1,485		1,485	15 MMS/L	1,485	0
8	WELL	7/01/81	17,377		17,377	10 HY PRE	17,377	0
9	PIPE	1/01/82	518		518	5 HY PRE	518	0
10	PIPE	1/01/83	447		447	5 HY PRE	447	0
11	METERS	1/01/83	337		337	5 HY PRE	337	0
	Total ACRS Depreciation		<u>20,164</u>		<u>20,164</u>		<u>20,164</u>	<u>0</u>
Other Depreciation:								
1	PIPE	3/01/73	2,766		2,766	20 MO S/L	2,766	0
2	PIPE & FITTINGS	3/01/73	10,444		10,444	20 MO S/L	10,444	0
3	PUMP	3/01/73	1,856		1,856	10 MO S/L	1,856	0
4	PIPE & FITTINGS	6/01/74	16,008		16,008	20 MO S/L	16,008	0
5	PIPE & FITTINGS	6/01/74	201		201	20 MO S/L	201	0
6	PUMP	12/01/80	209		209	10 MO S/L	209	0
	Total Other Depreciation		<u>31,484</u>		<u>31,484</u>		<u>31,484</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>51,648</u>		<u>51,648</u>		<u>51,648</u>	<u>0</u>
	Grand Totals		<u>78,642</u>		<u>68,282</u>		<u>66,087</u>	<u>1,022</u>
	Less: Dispositions		<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
	Net Grand Totals		<u>78,642</u>		<u>68,282</u>		<u>66,087</u>	<u>1,022</u>

FYE: 12/31/2000

AMT Asset Report

HOME NURSING CARE

Asset	Description	Date In Service	Cost	Bus % 179	Basis	Per Conv Meth	Prior	Current
Residential Real Property:								
	1 PORTION OF HOME	1/01/00	25,000		25,000	27 MMS/L	0	599
			<u>25,000</u>		<u>25,000</u>		<u>0</u>	<u>599</u>
	Grand Totals		25,000		25,000		0	599
	Less: Dispositions		<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
	Net Grand Totals		<u>25,000</u>		<u>25,000</u>		<u>0</u>	<u>599</u>

Depreciation Adjustment Report
All Business Activities

FYE: 12/31/2000

Form	Unit	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences
MACRS Adjustments:						
C	1	12	ROCKWELL PUMP	0	48	-48
C	1	13	PUMP	0	330	-330
C	1	14	GENERATOR	0	0	0
C	1	15	COMPUTER	0	0	0
C	1	16	PUMP MOTOR	0	0	0
C	1	17	NEW METERS	0	0	0
C	1	18	NEW METERS-1996	0	0	0
C	1	19	NEW METERS-1996	0	0	0
C	1	20	NEW METERS-1997	0	0	0
C	1	21	NEW METERS-1997	0	0	0
C	1	22	COMPRESSOR	0	0	0
C	1	23	5HP MOTOR	263	197	66
C	1	24	TANK	350	350	0
C	1	25	PUMP	102	77	25
C	1	26	WIRELESS TELEPHONE	27	20	7
C	2	1	PORTION OF HOME	599	599	0
				<u>1,341</u>	<u>1,621</u>	<u>-280</u>

Form **1040**

Late Filing Interest and Penalty Worksheets

2000

Name

Taxpayer Identification Number

FANNIE J. LEWIS



Late Payment Interest Worksheet

Description	Amount	Balance	# of Days	Interest Rate %	Interest Amount
Tax Due - 4/15/01	4,859	4,859			
4/15/01 - 6/30/01		4,859	76	8.00	81
6/30/01 - 7/15/01		4,940	15	7.00	14
Date Filed - 7/15/01		4,954			
Total Late Payment Interest					95

Late Payment Penalty Worksheet

Description	Amount	Balance	# of Months	Penalty Amount
Tax Due - 4/15/01	4,859	4,859		
4/15/01 - 7/15/01		4,859	3	73
Date Filed - 7/15/01		4,932		
Total Late Payment Penalty				73