



May 8, 2015

VIA FEDERAL EXPRESS

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Carlotta S. Stauffer, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

REDACTED

Docket No. 140174-WU - Application for approval of transfer of Certificate No. 117-W from Crestridge Utility Corporation to Crestridge Utilities, LLC, in Pasco County.
Our File No.: 47136.03

Docket No. 140176-WU - Application for approval of transfer of Certificate No. 116-W from Holiday Garden Utilities, Inc. to Holiday Gardens Utilities, LLC, in Pasco County.
Our File No.: 47136.02

Dear Ms. Stauffer:

The following are the responses of Crestridge Utility, LLC ("Crestridge"), and Holiday Gardens Utilities, LLC ("Holiday Gardens") to the Staff's Fourth Data Request dated April 30, 2015:

Staff's Second Data Request dated February 23, 2015, Nos. 1-3, 5, 6 - Crestridge and Holiday Gardens

1) Please provide copies of all bills that show what the Utility has billed its customers monthly during the period September 2013 through December 2014 for water service, garbage collection, and street lighting. In lieu of individual bills, the amount billed to each customer in spreadsheet form would be sufficient, provided it includes detailed information on the amount billed for each service: water service, garbage collection, and street lighting.

Response: See file titled "2 Final PSC Both05 06 2015.xlsx" on attached CD, Tabs HGU 914-913, HGU 1014-1214, CRU 914-12-14, CRU 814-913-1214.

- COM _____
- AFD _____
- APA _____
- ECO _____
- ENG CD
- GCL _____
- IDM _____
- TEL _____
- CLK _____

- a) Please provide the total amount billed monthly to customers by category: water service, garbage collection, and street lighting during the period September 2013 through December 2014.
Response: See file titled "2 Final PSC Both05 06 2015.xlsx" on attached CD, Tabs HGU 914-913, HGU 1014-1214, CRU 914-12-14, CRU 814-913-1214.
- b) Please describe how the Utility determined the total amount to bill for street lighting to its customers, and how this amount was allocated among the individual customers during the period September 2013 through December 2014. If more than one method was utilized, please explain each and the reasons for any changes between methods.

Response: The Utility fails to see the relevance of providing this unregulated service to the instant case. However, in the spirit of cooperation, the amount is determined pursuant to the Restrictive Covenants, copies of which have been provided to the Staff.

2) Please provide a monthly comparison of the amounts billed to customers for street lighting service with the amount billed to the Utility by its street lighting provider. Duke Energy Florida during the period September 2013 through December 2014.

Response: The Utility fails to see the relevance of providing this unregulated service to the instant case. However, in the spirit of cooperation, See file titled "2 Final PSC Both05 06 2015.xlsx" on attached CD, Tabs HGU and CRU.

a) If the amount billed to customers is greater than the amount billed to the Utility by its street lighting provider, please explain this discrepancy.

Response: There is no "discrepancy". This is an unregulated service. Staff has previously been provided with the documentation providing for this charge.

3) Please provide a monthly comparison of the amounts billed to customers for garbage collection service with the amount billed to the Utility by its garbage collection provider during the period September 2013 through December 2014.

Response: The Utility fails to see the relevance of providing this unregulated service to the instant case. However, in the spirit of cooperation, See file titled "2 Final PSC Both05 06 2015.xlsx" on attached CD, Tabs HGU and CRU.

5) Certain information regarding Florida Utility Services 1, LLC's assets were previously provided to staff in response to a previous data request; however, the information did not include a balance sheet. Please provide a balance sheet for Florida Utility Services 1, LLC.

Response: Please see the file titled "Florida Utility Services Balance Sheet.pdf" on the enclosed CD.

Staff's Third Data Request – March 4, 2015, No. 5b and c –Crestridge and Holiday Gardens

5) With regard to the line of credit that you referenced in the meeting with Commission staff on February 26, 2014:

a) In whose name was this line of credit issued?

b) Please provide the name and address of the bank issuing this line of credit.

Response: Suncoast Schools Federal Credit Union, 6801 E. Hillsborough Ave., Tampa, FL 33610

c) What is the amount of the line of credit and how much is left on the line of credit?

Response: Due to Mr. Smallridge's lack of use of the line of credit, it was recently closed due to inactivity. Mr. Smallridge learned of this when he requested documentation of the loan in connection with responding to this request. Mr. Smallridge has since contacted another lender and expects to close on a new line of credit in the name of Florida Utility Services I, LLC within the next two weeks.

(d) Has this line of credit been used to purchase any capital or expense items for Crestridge Utilities, LLC/Holiday Gardens, LLC? If so, please describe the amount of credit expended for these items and the date credit was extended.

Mr. Smallridge provided answers to a and d but not to b and c. Please provide support documentation from the bank issuing the personal line of credit for all responses to Staff Third Data Request No. 5 a through c.

Response: This documentation will be electronically filed separately.

Staff is also requesting the following additional information:
Staff's Fourth Data Request – April 29, 2015 –Crestridge and Holiday Gardens

- 1) Please provide the personal tax returns for Michael A. Smallridge for the tax years 2011, 2012, 2013 and 2014.
Response: The 2011, 2012 and 2013 personal tax returns are being filed simultaneously pursuant to a Request for Confidential Classification. Redacted copies are on the enclosed CD. Mr. Smallridge has not yet filed his 2014 tax return.
- 2) Please provide all of the pages of the Statement of Financial Condition as of Dec. 31, 2014, provided in response to Staff's First Data Request No. 5.
Response: In lieu of the Financial Statement provided as of 12/31/14, Mr. Smallridge has submitted a Financial Statement as of March 1, 2015 (Documents 02608-15 and 02606-15) filed in the respective dockets.
- 3) Please provide the address of the "personal residence" referenced in the Statement of Financial Condition as of Dec. 31, 2014, provided in response to Staff's First Data Request No. 5.
Response: 9539 E. Southgate Dr., Inverness, FL 34450
- 4) Please provide the address(es) of and separate value(s) for all properties listed as "Real Estate – Investments" on the Statement of Financial Condition as of Dec. 31, 2014, provided in response to Staff's First Data Request No. 5.
Response: 3373 S. Royal Oaks Dr. Inverness, FL. 34450 (\$27,500)
8724 Moonrise Lane, Floral City Florida 34436 (\$44,000)
- 5) If any of these properties are subject to a mortgage, please provide the current outstanding balance due for each property.
Response: 3373 S. Royal Oaks Dr. Inverness, FL. 34450 (\$44,459)
8724 Moonrise Lane, Floral City Florida 34436 (\$36,033)
- 6) As of April 29, 2015, please provide a list of the addresses of all properties in which Michael A. Smallridge is the trustee or holds any ownership share. For each such property please provide the fair market value and liabilities associated with each property.
Response: See responses to Nos. 4 & 5 above. The value of 9539 E. Southgate Dr., Inverness, FL 34450 is \$159,000 with a debt of \$93,300.
- 7) Please provide Schedules A-G of the Statement of Financial Condition as of Dec. 31, 2014 provided in response to Staff's First Data Request No. 5.
Response: Schedules A-G have been filed under confidentiality as a part of the March 1, 2015 Financial Statements.
- 8) Please provide tax returns for Florida Utility Services 1 LLC for the tax years 2011, 2012, 2013 and 2014.
Response: Florida Utility Services 1 LLC does not file tax returns.
- 9) Please list all water and wastewater utilities, regulated or not regulated by the Commission, in which as of April 29, 2015, Michael Smallridge has an ownership interest of more than 5%. For each utility listed

please provide the name of, and the percent ownership interest held by, all persons or legal entities with an ownership share in the utilities.

Response: West Lakeland Wastewater, LLC.....100%
Pinecrest Utilities, LLC..... .100%
East Marion Utilities, LLC.....100%
Charlie Creek Utilities, LLC..... .100%
Holiday Gardens Utilities, LLC..... .100%
Crestridge Utilities, LLC..... .100%

10) For Crestridge only. Please provide documents demonstrating that the Department of Environmental Protection is satisfied with the utility's plan for resolving outstanding deficiencies Nos. 1 and 2 from the 2015 Sanitary Survey provided in your response to Staff's Third Data Request No. 4.

Response: The ground water storage tank issue is included in the SARC and DEP has not indicated any disagreement with that time frame. The meter was replaced on May 7, 2015. See file titled "Crestridge Meter Receipt.pdf" on the attached CD. The DEP inspector is out of the office until May 11, 2015. When he returns, Crestridge will supplement its response with DEP documentation. See the file titled "E-Mail to DEP (Well Meter).pdf" on the enclosed CD.

As a further indication of Mr. Smallridge's financial ability, he has regularly loaned money to the Utilities as needed. See file titled "Mike Smallridge Loans.pdf" on enclosed CD.

Should you have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/
Enclosures

cc: Mike Smallridge (via email)
Suzanne Brownless, Esquire (via email)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for approval of transfer of
Certificate No. 117-W from Crestridge Utility
Corporation to Crestridge Utilities, LLC
In Pasco County

Docket No. 140174-WU

**MICHAEL SMALLRIDGE'S
REQUEST FOR CONFIDENTIAL CLASSIFICATION**

Michael Smallridge ("Smallridge"), by and through his undersigned counsel, files this Request for Confidential Classification in relation to his 2011, 2012 and 2103 Individual Tax Returns, filed jointly with his wife, which are being filed simultaneously in response to Staff's Fourth Data Request dated April 29, 2015.

1. Pursuant to 367.156, Florida Statutes, this Commission has the authority to classify certain material as proprietary confidential business information. This classification exempts the material from public disclosure under Section 119.07(1), Florida Statutes.

2. Smallridge requests that his Individual Tax Returns be classified as proprietary confidential business information under Section 367.156, Florida Statutes, and Rule 25-22.006, Florida Administrative Code (the "Confidential Information"). If this request is granted, then the subject portions of said Individual Tax Returns will be exempt from Section 119.07(1), Florida Statutes. Attached hereto as Exhibit "A" is a Justification Matrix providing a justification for Smallridge's request. The information is attached hereto both in highlighted and redacted format.

3. The Individual Tax Returns produced in response to Staff's Fourth Data Request and are intended to be and is treated by Smallridge as private and confidential and have not been disclosed externally and has been strictly controlled internally.

4. The information consists of the Individual Tax Returns of the owner of Crestridge Utilities, LLC ("Utility"), filed jointly with his wife. This information should be classified as proprietary confidential business information because it is the personal financial information of the

owner unrelated to his compensation from the Utility, and disclosure would impair the owner's competitive interests as he moves to acquire other systems in the future.

5. Requiring the disclosure of the owner's Individual Tax Returns would violate Smallridge's right to privacy under Article I, Section 23 of the Florida Constitution.

WHEREFORE, Michael Smallridge requests confidential treatment of the referenced documents and the entry of the protective order that is consistent with this Motion.

Respectfully submitted this 8th day of May,
2015, by:

Friedman & Friedman, P.A.
766 North Sun Drive, Suite 4030
Lake Mary, FL 32746
Phone: (407) 830-6331
Fax: (407) 878-2178
mfriedman@ff-attorneys.com




MARTIN S. FRIEDMAN
Florida Bar No.: 0199060
For the Firm

CERTIFICATE OF SERVICE
DOCKET NO. 140174-WS

I HEREBY CERTIFY that a true and correct copy of the foregoing Request for Confidential Classification has been sent by overnight courier service to the PSC Clerk and redacted copies furnished by E-Mail to the following parties this 8th day of May, 2015:

Suzanne Brownless, Esquire
Office of General Counsel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850
sbrownle@psc.state.fl.us



MARTIN S. FRIEDMAN
For the Firm

JUSTIFICATION MATRIX

Location (Document name and location of information)	Justification
<p><u>2011, 2012 & 2103 Individual Tax Returns</u></p> <p>Social Security Number and all financial information</p>	<p>The requested financial information of the owner is not related to any ratemaking function with regard to the Utility.</p> <p>§367.156(3)(e) Disclosure of the compensation data would impair the owner's competitive interests he may acquire other utilities in the future.</p> <p>The financial information relates to the owner in his ownership capacity, and is not information of the Utility.</p> <p>Article I, Section 23 of the Florida Constitution. Disclosure of the information would invade the privacy rights of the owner.</p>

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning, ending. Your first name Michael M.I. Last name Smallridge Suffix. Home address 9539 Southgate Dr. City, town or post office, state, and ZIP code. Inverness FL 34450.

Filing Status: 1 Single, 2 Married filing jointly (checked), 3 Married filing separately, 4 Head of household, 5 Qualifying widow(er) with dependent child.

Exemptions: 6a Yourself (checked), 6b Spouse (checked). Dependents table with Alexandra Smallridge as a child under age 17.

Income section: 7 Wages, salaries, tips, etc. 8a Taxable interest. 9a Ordinary dividends. 10 Taxable refunds, credits, or offsets of state and local income taxes. 11 Alimony received. 12 Business income or (loss). 13 Capital gain or (loss). 14 Other gains or (losses). 15a IRA distributions. 16a Pensions and annuities. 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 18 Farm income or (loss). 19 Unemployment compensation. 20a Social security benefits. 21 Other income. 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income.

Adjusted Gross Income section: 23 Educator expenses. 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. 25 Health savings account deduction. 26 Moving expenses. 27 Deductible part of self-employment tax. 28 Self-employed SEP, SIMPLE, and qualified plans. 29 Self-employed health insurance deduction. 30 Penalty on early withdrawal of savings. 31a Alimony paid. 32 IRA deduction. 33 Student loan interest deduction. 34 Tuition and fees. 35 Domestic production activities deduction. 36 Add lines 23 through 31a and 32 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 88,139
39a Check [] You were born before January 2, 1947, [] Blind. Total boxes checked []
if: [] Spouse was born before January 2, 1947, [] Blind. 39a

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others: Single or Married filing separately, \$5,800 Married filing jointly or Qualifying widow(er), \$11,600 Head of household, \$8,500

b If your spouse itemizes on a separate return or you were a dual-status alien, check here. 39b []

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40

41 Subtract line 40 from line 38 41

42 Exemptions. Multiply \$3,700 by the number on line 6d 42

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43

44 Tax (see instructions). Check if any from: a [] Form(s) 8814 b [] Form 4972 c [] 962 election 44

45 Alternative minimum tax (see instructions). Attach Form 6251 45

46 Add lines 44 and 45 46

47 Foreign tax credit. Attach Form 1116 if required 47

48 Credit for child and dependent care expenses. Attach Form 2441 48

49 Education credits from Form 8863, line 23 49

50 Retirement savings contributions credit. Attach Form 8880 50

51 Child tax credit (see instructions). 51

52 Residential energy credits. Attach Form 5695 52

53 Other credits from Form: a [] 3800 b [] 8801 c [] 53

54 Add lines 47 through 53. These are your total credits 54

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- 55

Other Taxes

56 Self-employment tax. Attach Schedule SE 56

57 Unreported social security and Medicare tax from Form: a [] 4137 b [] 8919 57

58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 58

59a Household employment taxes from Schedule H 59a

b First-time homebuyer credit repayment. Attach Form 5405 if required 59b

60 Other taxes. Enter code(s) from instructions 60

61 Add lines 55 through 60. This is your total tax 61

Payments

62 Federal income tax withheld from Forms W-2 and 1099 62

63 2011 estimated tax payments and amount applied from 2010 return 63

64a Earned income credit (EIC) 64a

b Nontaxable combat pay election 64b

65 Additional child tax credit. Attach Form 8812 65

66 American opportunity credit from Form 8863, line 14 66

67 First-time homebuyer credit from Form 5405, line 10 67

68 Amount paid with request for extension to file 68

69 Excess social security and tier 1 RRTA tax withheld 69

70 Credit for federal tax on fuels. Attach Form 4136 70

71 Credits from Form: a [] 2439 b [] 8839 c [] 8801 d [] 8885 71

72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments 72

Refund

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid 73

74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here. 74a

b Routing number XXXXXXXXX c Type: [] Checking [] Savings

d Account number XXXXXXXXXXXXXXXXXXXX

Direct deposit? See instructions.

75 Amount of line 73 you want applied to your 2012 estimated tax 75

Amount You Owe

76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions 76

77 Estimated tax penalty (see instructions) 77

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [] Yes. Complete below. [] No

Designee's name Phone no. Personal identification number (PIN)

Sign Here

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

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

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

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check [] if self-employed PTIN
Robert Eldredge Robert Eldredge 10/31/2014 P00394720
Firm's name RJ Eldredge Co Firm's EIN 20-0560803
Firm's address 3580 E Gulf To Lake Hwy Inverness FL 34453 Phone no. (352) 344-8300

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2011

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040.

▶ See instructions for Schedule A (Form 1040).

Name(s) shown on Form 1040

Your social security number

Michael Smallridge and Nickie H Spirtos

**Medical
and
Dental
Expenses**

Caution. Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see instructions) **1**
- 2 Enter amount from Form 1040, line 38 **2**
- 3 Multiply line 2 by 7.5% (.075) **3**
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- **4**

**Taxes You
Paid**

- 5 State and local (check only one box):
 - a Income taxes, or
 - b General sales taxes
- 6 Real estate taxes (see instructions)
- 7 Personal property taxes
- 8 Other taxes. List type and amount ▶
- 9 Add lines 5 through 8 **9**

**Interest
You Paid**

- 10 Home mortgage interest and points reported to you on Form 1098
- 11 Home mortgage interest not reported to you on Form 1098. If to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶

Name _____
Address _____

Note.

Your mortgage interest deduction may be limited (see instructions).

- 12 Points not reported to you on Form 1098. See instructions for special rules
- 13 Mortgage insurance premiums (see instructions)
- 14 Investment interest. Attach Form 4952 if required. (See instructions.)
- 15 Add lines 10 through 14 **15**

**Gifts to
Charity**

If you made a gift and got a benefit for it, see instructions.

- 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions
- 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500
- 18 Carryover from prior year
- 19 Add lines 16 through 18 **19**

**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.) ▶
- 22 Tax preparation fees
- 23 Other expenses—investment, safe deposit box, etc. List type and amount ▶
- 24 Add lines 21 through 23
- 25 Enter amount from Form 1040, line 38 **25**
- 26 Multiply line 25 by 2% (.02)
- 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- **27**

**Other
Miscellaneous
Deductions**

- 28 Other—from list in instructions. List type and amount ▶
- 28

**Total
Itemized
Deductions**

- 29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40 **29**
- 30 If you elect to itemize deductions even though they are less than your standard deduction, check here

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

OMB No. 1545-0074

(Sole Proprietorship)

2011

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

▶ 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.

Name of proprietor Michael Smalridge		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) Real Estate Sales		B Enter code from instructions ▶ 531210
C Business name. If no separate business name, leave blank. Century 21		D Employer ID number (EIN), (see instr.)
E Business address (including suite or room no.) ▶ Main St City, town or post office, state, and ZIP code Inverness FL 34450		
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 2011? 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 2011, check here		<input type="checkbox"/> Yes <input type="checkbox"/> No
I Did you make any payments in 2011 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 all required Forms 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part I Income

1 a Merchant card and third party payments. For 2011, enter -0-	[REDACTED]
b Gross receipts or sales not entered on line 1a (see instructions)	[REDACTED]
c Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. Caution. See instr. before completing this line	[REDACTED]
d Total gross receipts. Add lines 1a through 1c	[REDACTED]
2 Returns and allowances plus any other adjustments (see instructions)	[REDACTED]
3 Subtract line 2 from line 1d	[REDACTED]
4 Cost of goods sold (from line 42)	[REDACTED]
5 Gross profit. Subtract line 4 from line 3	[REDACTED]
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	[REDACTED]
7 Gross income. Add lines 5 and 6	[REDACTED]

Part II Expenses


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

8 Advertising	8	18 Office expense (see instructions)	18
9 Car and truck expenses (see instructions)	9	19 Pension and profit-sharing plans	19
10 Commissions and fees	10	20 Rent or lease (see instructions):	
11 Contract labor (see instructions)	11	a Vehicles, machinery, and equipment	20a
12 Depletion	12	b Other business property	20b
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	21 Repairs and maintenance	21
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)	22
15 Insurance (other than health)	15	23 Taxes and licenses	23
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
17 Legal and professional services	17	25 Utilities	25
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	26 Wages (less employment credits)	26
29 Tentative profit or (loss). Subtract line 28 from line 7	29	27a Other expenses (from line 48)	27a
30 Expenses for business use of your home. Attach Form 8829 . Do not report such expenses elsewhere	30	b Reserved for future use	27b
31 Net profit or (loss). Subtract line 30 from line 29.	31		
• If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 .			
If you entered an amount on line 1c, see instr. Estates and trusts, enter on Form 1041, line 3 .			
• If a loss, you must go to line 32.			
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 entered an amount on line 1c, see the instructions for line 31. Estates and trusts, enter on Form 1041, line 3 .		32a <input checked="" type="checkbox"/> All investment is at risk.	
• If you checked 32b, you must attach Form 6198 . Your loss may be limited.		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 Cost b Lower of cost or market c Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?
If "Yes," attach explanation Yes No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	
41 Inventory at end of year	41	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	

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

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

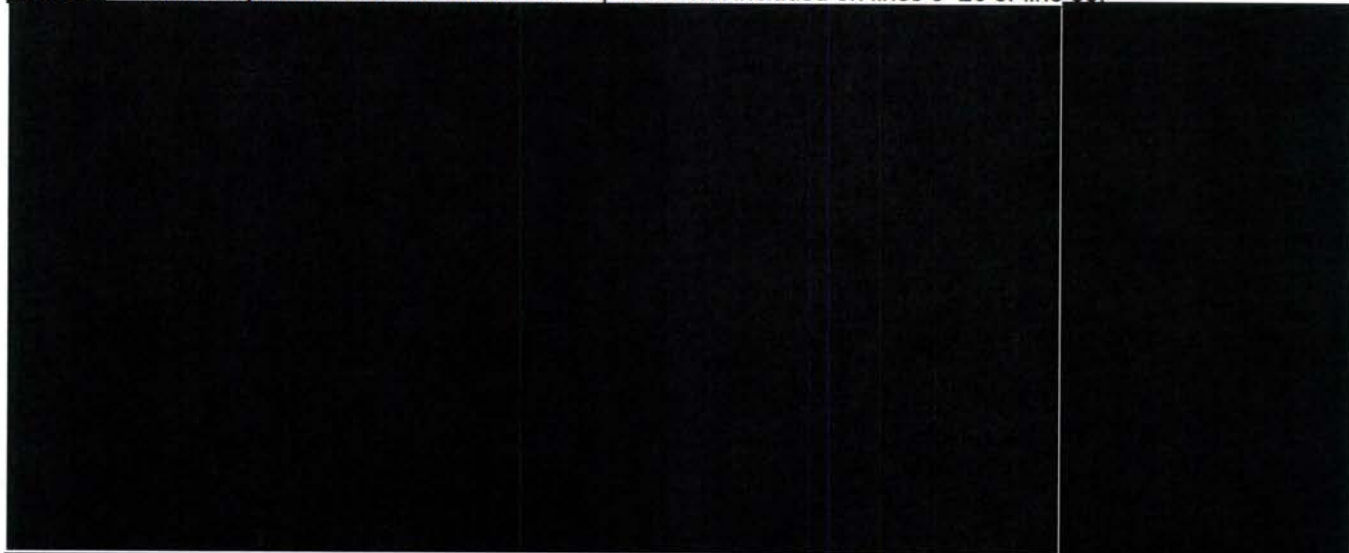
44 Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for:
a Business b Commuting (see instructions) c Other

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

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

47 a Do you have evidence to support your deduction? Yes No
b If "Yes," is the evidence written? Yes No

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

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

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2011
Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

▶ 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.

Name of proprietor Michael Smallridge		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) Consulting	B Enter code from instructions ▶ 531390	
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), (see instr.)	
E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code		
F Accounting method: (1) <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 2011? 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 2011, check here	<input type="checkbox"/> Yes <input type="checkbox"/> No	
I Did you make any payments in 2011 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 all required Forms 1099?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Part I Income

1 a Merchant card and third party payments. For 2011, enter -0-	1a	[REDACTED]
b Gross receipts or sales not entered on line 1a (see instructions)	1b	[REDACTED]
c Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. Caution. See instr. before completing this line	1c	[REDACTED]
d Total gross receipts. Add lines 1a through 1c	1d	[REDACTED]
2 Returns and allowances plus any other adjustments (see instructions)	2	[REDACTED]
3 Subtract line 2 from line 1d	3	[REDACTED]
4 Cost of goods sold (from line 42)	4	[REDACTED]
5 Gross profit. Subtract line 4 from line 3	5	[REDACTED]
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	[REDACTED]
7 Gross income. Add lines 5 and 6	7	[REDACTED]

Part II Expenses

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

8 Advertising	8	[REDACTED]	18 Office expense (see instructions)	18	[REDACTED]
9 Car and truck expenses (see instructions)	9	[REDACTED]	19 Pension and profit-sharing plans	19	[REDACTED]
10 Commissions and fees	10	[REDACTED]	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	[REDACTED]	a Vehicles, machinery, and equipment	20a	[REDACTED]
12 Depletion	12	[REDACTED]	b Other business property	20b	[REDACTED]
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	[REDACTED]	21 Repairs and maintenance	21	[REDACTED]
14 Employee benefit programs (other than on line 19)	14	[REDACTED]	22 Supplies (not included in Part III)	22	[REDACTED]
15 Insurance (other than health)	15	[REDACTED]	23 Taxes and licenses	23	[REDACTED]
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a	[REDACTED]	a Travel	24a	[REDACTED]
b Other	16b	[REDACTED]	b Deductible meals and entertainment (see instructions)	24b	[REDACTED]
17 Legal and professional services	17	[REDACTED]	25 Utilities	25	[REDACTED]
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	[REDACTED]	26 Wages (less employment credits)	26	[REDACTED]
29 Tentative profit or (loss). Subtract line 28 from line 7	29	[REDACTED]	27a Other expenses (from line 48)	27a	[REDACTED]
30 Expenses for business use of your home. Attach Form 8829 . Do not report such expenses elsewhere	30	[REDACTED]	b Reserved for future use	27b	[REDACTED]
31 Net profit or (loss). Subtract line 30 from line 29.	31	[REDACTED]			
• If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 .					
If you entered an amount on line 1c, see instr. Estates and trusts, enter on Form 1041, line 3 .					
• If a loss, you must go to line 32.					
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 entered an amount on line 1c, see the instructions for line 31. Estates and trusts, enter on Form 1041, line 3 .					
• If you checked 32b, you must attach Form 6198 . Your loss may be limited.					
			32a <input type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2011

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

▶ 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.

Name of proprietor Michael Smallridge		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) Water Utility - Residential	B Enter code from instructions ▶ 221000	
C Business name. If no separate business name, leave blank. Pinecrest Utilities, LLC	D Employer ID number (EIN), (see instr.)	
E Business address (including suite or room no.) ▶ PO Box 1798 City, town or post office, state, and ZIP code Eaton Park FL 33840		
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2011? 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 2011, check here	<input checked="" type="checkbox"/>	
I Did you make any payments in 2011 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 all required Forms 1099?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part I Income

1 a Merchant card and third party payments. For 2011, enter -0-	1a	
b Gross receipts or sales not entered on line 1a (see instructions)	1b	
c Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. Caution. See instr. before completing this line	1c	
d Total gross receipts. Add lines 1a through 1c	1d	
2 Returns and allowances plus any other adjustments (see instructions)	2	
3 Subtract line 2 from line 1d	3	
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	
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	

Part II Expenses

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

8 Advertising	8		18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
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	
17 Legal and professional services	17		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	
			b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28				
29 Tentative profit or (loss). Subtract line 28 from line 7	29				
30 Expenses for business use of your home. Attach Form 8829. Do not report such expenses elsewhere	30				
31 Net profit or (loss). Subtract line 30 from line 29.	31				
• If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2.					
If you entered an amount on line 1c, see instr. Estates and trusts, enter on Form 1041, line 3.					
• If a loss, you must go to line 32.					
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 entered an amount on line 1c, see the instructions for line 31.					
Estates and trusts, enter on Form 1041, line 3.					
• If you checked 32b, you must attach Form 6198. Your loss may be limited.					
			32a <input type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

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

Schedule C (Form 1040) 2011

(HTA)

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2011

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

▶ 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.

Name of proprietor Michael Smalridge		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) Residential Water Utility	B Enter code from instructions ▶ 221000	
C Business name. If no separate business name, leave blank. Florida Utility Services 1	D Employer ID number (EIN), (see Instr.)	
E Business address (including suite or room no.) ▶ PO Box 1798		
City, town or post office, state, and ZIP code Eaton Park FL 33840		
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2011? 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 2011, check here		<input checked="" type="checkbox"/>
I Did you make any payments in 2011 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 all required Forms 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part I Income

1 a Merchant card and third party payments. For 2011, enter -0-	1a	[REDACTED]
b Gross receipts or sales not entered on line 1a (see instructions)	1b	[REDACTED]
c Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. Caution. See instr. before completing this line	1c	[REDACTED]
d Total gross receipts. Add lines 1a through 1c	1d	[REDACTED]
2 Returns and allowances plus any other adjustments (see instructions)	2	[REDACTED]
3 Subtract line 2 from line 1d	3	[REDACTED]
4 Cost of goods sold (from line 42)	4	[REDACTED]
5 Gross profit. Subtract line 4 from line 3	5	[REDACTED]
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	[REDACTED]
7 Gross income. Add lines 5 and 6	7	[REDACTED]

Part II Expenses

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

8 Advertising	8	[REDACTED]	18 Office expense (see instructions)	18	[REDACTED]
9 Car and truck expenses (see instructions)	9	[REDACTED]	19 Pension and profit-sharing plans	19	[REDACTED]
10 Commissions and fees	10	[REDACTED]	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	[REDACTED]	a Vehicles, machinery, and equipment	20a	[REDACTED]
12 Depletion	12	[REDACTED]	b Other business property	20b	[REDACTED]
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	[REDACTED]	21 Repairs and maintenance	21	[REDACTED]
14 Employee benefit programs (other than on line 19)	14	[REDACTED]	22 Supplies (not included in Part III)	22	[REDACTED]
15 Insurance (other than health)	15	[REDACTED]	23 Taxes and licenses	23	[REDACTED]
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a	[REDACTED]	a Travel	24a	[REDACTED]
b Other	16b	[REDACTED]	b Deductible meals and entertainment (see instructions)	24b	[REDACTED]
17 Legal and professional services	17	[REDACTED]	25 Utilities	25	[REDACTED]
18 Office expense (see instructions)	18	[REDACTED]	26 Wages (less employment credits)	26	[REDACTED]
19 Pension and profit-sharing plans	19	[REDACTED]	27a Other expenses (from line 48)	27a	[REDACTED]
20 Rent or lease (see instructions):			b Reserved for future use	27b	[REDACTED]
a Vehicles, machinery, and equipment	20a	[REDACTED]	28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	[REDACTED]
b Other business property	20b	[REDACTED]	29 Tentative profit or (loss). Subtract line 28 from line 7	29	[REDACTED]
21 Repairs and maintenance	21	[REDACTED]	30 Expenses for business use of your home. Attach Form 8829 . Do not report such expenses elsewhere	30	[REDACTED]
22 Supplies (not included in Part III)	22	[REDACTED]	31 Net profit or (loss). Subtract line 30 from line 29.	31	[REDACTED]
23 Taxes and licenses	23	[REDACTED]	• If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 .		
24 Travel, meals, and entertainment:			If you entered an amount on line 1c, see instr. Estates and trusts, enter on Form 1041, line 3 .		
a Travel	24a	[REDACTED]	• If a loss, you must go to line 32.		
b Deductible meals and entertainment (see instructions)	24b	[REDACTED]			
25 Utilities	25	[REDACTED]	32 If you have a loss, check the box that describes your investment in this activity (see instructions).		
26 Wages (less employment credits)	26	[REDACTED]	• 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 entered an amount on line 1c, see the instructions for line 31.	32a	<input type="checkbox"/> All investment is at risk.
27a Other expenses (from line 48)	27a	[REDACTED]	Estates and trusts, enter on Form 1041, line 3 .	32b	<input type="checkbox"/> Some investment is not at risk.
b Reserved for future use	27b	[REDACTED]	• If you checked 32b, you must attach Form 6198 . Your loss may be limited.		

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	
41 Inventory at end of year	41	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	

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

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

44 Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for:
 a Business b Commuting (see instructions) c Other

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

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

47 a Do you have evidence to support your deduction? Yes No
 b If "Yes," is the evidence written? Yes No

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

[Redacted area for listing other expenses]

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

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2011

Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See separate instructions.

Name(s) shown on return: **Michael Smalridge and Nickie H Spirtos** Your social security number: [REDACTED]

- A** Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions) Yes No
B If "Yes," did you or will you file all required Forms 1099? Yes No

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

Caution. For each rental property listed on line 1, check the box in the last column only if you owned that property as a member of a qualified joint venture (QJV) reporting income not subject to self-employment tax.

1	Physical address of each property—street, city, state, zip	Type—from list below	2	Fair Rental Days	Personal Use Days	QJV
A	8724 Moonrise Lane, Floral City, FL, 34436	1	For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.	A		
B	3373 S Royal Oaks, Inverness, FL, 34452	1		B		
C	4359 E Nugget Pass, Dunnellon, FL, 34434	1		C		

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:

3 a Merchant card and third party payments. For 2011, enter -0-	3a
3 b Payments not reported to you on line 3a	3b
4 Total not including amounts on line 3a that are not income (see instructions)	4

Expenses:

5 Advertising	5
6 Auto and travel (see instructions)	6
7 Cleaning and maintenance	7
8 Commissions	8
9 Insurance	9
10 Legal and other professional fees	10
11 Management fees	11
12 Mortgage interest paid to banks, etc. (see instructions)	12
13 Other interest	13
14 Repairs	14
15 Supplies	15
16 Taxes	16
17 Utilities	17
18 Depreciation expense or depletion	18
19 Other (list) ▶ See attached statement	19
20 Total expenses. Add lines 5 through 19	20
21 Subtract line 20 from line 4. If result is a (loss), see instructions to find out if you must file Form 6198	21
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22

Properties

	A	B	C
23 a Total of all amounts reported on line 3a for all rental properties			
23 b Total of all amounts reported on line 3a for all royalty properties			
23 c Total of all amounts reported on line 4 for all rental properties			
23 d Total of all amounts reported on line 4 for all royalty properties			
23 e Total of all amounts reported on line 12 for all properties			
23 f Total of all amounts reported on line 18 for all properties			
23 g Total of all amounts reported on line 20 for all properties			
24 Income. Add positive amounts shown on line 21. Do not include any losses			24
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here			25
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2			26

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

2011

Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

Name of person with self-employment income (as shown on Form 1040)

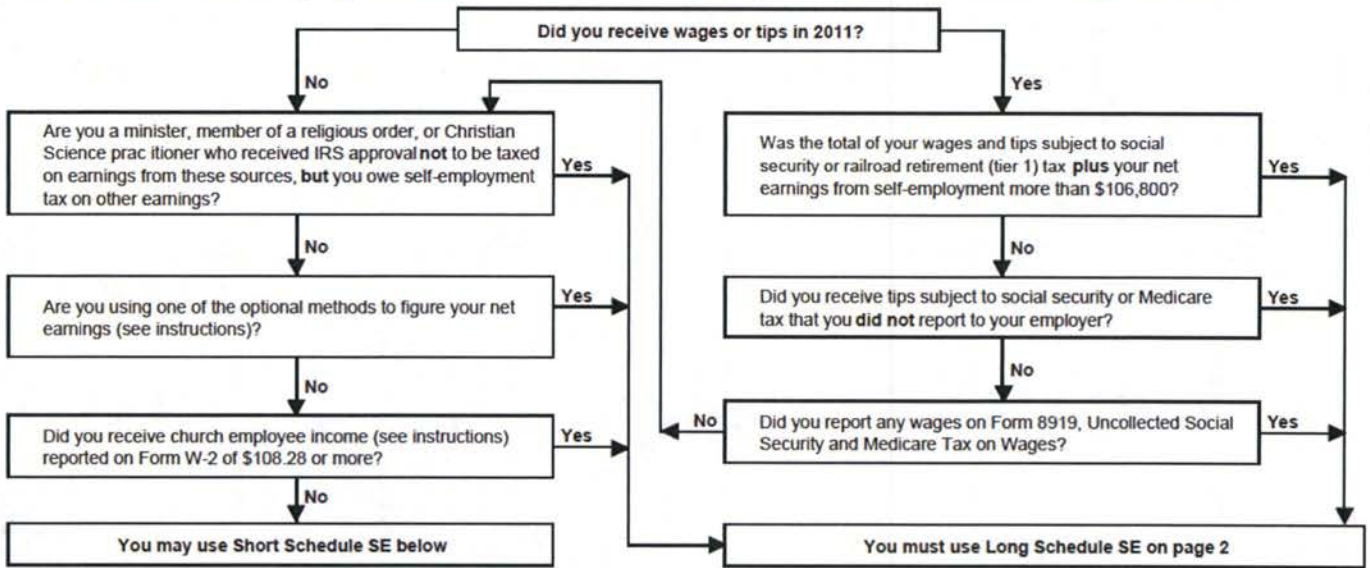
Michael Smalridge

Social security number of person
with self-employment income ▶

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

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

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



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

1 a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y.	1b
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2
3	Combine lines 1a, 1b, and 2	3
4	Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b ▶	4
5	Self-employment tax. If the amount on line 4 is: • \$106,800 or less, multiply line 4 by 13.3% (.133). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54 • More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$11,107.20 to the result. Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54	5
6	Deduction for employer-equivalent portion of self-employment tax. If the amount on line 5 is: • \$14,204.40 or less, multiply line 5 by 57.51% (.5751) • More than \$14,204.40, multiply line 5 by 50% (.50) and add \$1,067 to the result. Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6

Alternative Minimum Tax—Individuals

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

Michael Smallridge and Nickie H Spirtos

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount).	1
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2
3	Taxes from Schedule A (Form 1040), line 9	3
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line.	4
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5
6	Skip this line. It is reserved for future use.	6
7	Tax refund from Form 1040, line 10 or line 21	7
8	Investment interest expense (difference between regular tax and AMT)	8
9	Depletion (difference between regular tax and AMT)	9
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount.	10
11	Alternative tax net operating loss deduction	11
12	Interest from specified private activity bonds exempt from the regular tax	12
13	Qualified small business stock (7% of gain excluded under section 1202)	13
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16
17	Disposition of property (difference between AMT and regular tax gain or loss)	17
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18
19	Passive activities (difference between AMT and regular tax income or loss)	19
20	Loss limitations (difference between AMT and regular tax income or loss)	20
21	Circulation costs (difference between regular tax and AMT)	21
22	Long-term contracts (difference between AMT and regular tax income)	22
23	Mining costs (difference between regular tax and AMT)	23
24	Research and experimental costs (difference between regular tax and AMT)	24
25	Income from certain installment sales before January 1, 1987	25
26	Intangible drilling costs preference	26
27	Other adjustments, including income-based related adjustments	27
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$223,900, see instructions.)	28

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2011, see instructions.) IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . .	
	Single or head of household . . . \$112,500 . . . \$48,450	}
	Married filing jointly or qualifying widow(er) . . . 150,000 . . . 74,450	
	Married filing separately . . . 75,000 . . . 37,225	
	If line 28 is over the amount shown above for your filing status, see instructions.	29
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30
31	<ul style="list-style-type: none"> If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 	31
32	Alternative minimum tax foreign tax credit (see instructions)	32
33	Tentative minimum tax. Subtract line 32 from line 31	33
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	34
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

Attachment
Sequence No. **179**

Name(s) shown on return Michael Smallridge	Business or activity to which this form relates Sch C: Pinecres - Water Utility - Residential	Identifying number [REDACTED]
--	---	---

Part I Election To Expense Certain Property Under Section 179

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

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
[REDACTED]		

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 2010 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 2012. 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 2011	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 2011 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
19 a 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						
h Residential rental property						
i Nonresidential real property						

Section C - Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

20 a Class life		
b 12-year		
c 40-year		

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Passive Activity Loss Limitations

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.

Name(s) shown on return

Identifying number

Michael Smalridge and Nickie H Spirtos

Part I 2011 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

1a	Activities with net income (enter the amount from Worksheet 1, column (a))			
1b	Activities with net loss (enter the amount from Worksheet 1, column (b))			
1c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))			
1d	Combine lines 1a, 1b, and 1c.			

Commercial Revitalization Deductions From Rental Real Estate Activities

2a	Commercial revitalization deductions from Worksheet 2, column (a)			
2b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)			
2c	Add lines 2a and 2b			

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))			
3b	Activities with net loss (enter the amount from Worksheet 3, column (b))			
3c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))			
3d	Combine lines 3a, 3b, and 3c.			

4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used			
---	---	--	--	--

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5	Enter the smaller of the loss on line 1d or the loss on line 4			
6	Enter \$150,000. If married filing separately, see instructions			
7	Enter modified adjusted gross income, but not less than zero (see instructions)			
8	Subtract line 7 from line 6			
9	Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions			
10	Enter the smaller of line 5 or line 9			

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions			
12	Enter the loss from line 4			
13	Reduce line 12 by the amount on line 10			
14	Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13			

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total			
16	Total losses allowed from all passive activities for 2011. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return			

Caution: *The worksheets must be filed with your tax return. Keep a copy for your records.*

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c ▶					

Worksheet 2—For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b ▶			

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 3a, 3b, and 3c ▶					

Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total ▶					

Worksheet 5—Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total ▶				

Worksheet 6—Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
[Redacted]				
Total ▶				

Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total ▶					



Vehicle Statement (Sch C (1040))

	Date in service	Business miles	Commuting miles	Other miles	Other vehicle available?		Personal use off duty?		Evidence available?		Evidence written?	
					Y	N	Y	N	Y	N	Y	N
1	[REDACTED]											
2	[REDACTED]											

Lines 16a and b (Sch C (1040)) - Interest Expense

Mortgage Interest

- 1 Mortgage interest paid to banks, other financial institutions (Form 1098 received) 1 [REDACTED]
- 2 Mortgage interest difference not reported on line 1 above. Explain: 2 [REDACTED]
- 3 Total mortgage interest reported on line 16a 3 [REDACTED]

Other Interest

- 1 Mortgage interest paid to banks, other financial institutions (Form 1098 WAS NOT received) 1 [REDACTED]
- 2 Jointly owned (other than spouse on MFJ return) mortgage interest paid to banks, other financial institutions (Form 1098 WAS NOT received) 2 [REDACTED]

Enter Name and Address of person who received Form 1098:

Name _____
 Address _____
 City, State, & Zip _____
 Foreign Country _____

Name _____
 Address _____
 City, State, & Zip _____
 Foreign Country _____

Name _____
 Address _____
 City, State, & Zip _____
 Foreign Country _____

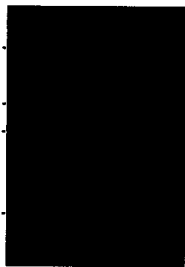
- 3 _____ 3 [REDACTED]
- 4 _____ 4 [REDACTED]
- 5 _____ 5 [REDACTED]
- 6 _____ 6 [REDACTED]
- 7 Total other interest reported on line 16b 7 [REDACTED]



Lines 16a and b (Sch C (1040)) - Interest Expense

Mortgage Interest

- 1 Mortgage interest paid to banks, other financial institutions (Form 1098 received) 1
- 2 Mortgage interest difference not reported on line 1 above. Explain: 2
- 3 Total mortgage interest reported on line 16a 3



Other Interest

- 1 Mortgage interest paid to banks, other financial institutions (Form 1098 WAS NOT received) 1
- 2 Jointly owned (other than spouse on MFJ return) mortgage interest paid to banks, other financial institutions (Form 1098 WAS NOT received) 2

Enter Name and Address of person who received Form 1098:

Name _____
 Address _____
 City, State, & Zip _____
 Foreign Country _____

Name _____
 Address _____
 City, State, & Zip _____
 Foreign Country _____

Name _____
 Address _____
 City, State, & Zip _____
 Foreign Country _____

- 3 _____ 3
- 4 _____ 4
- 5 _____ 5
- 6 _____ 6
- 7 Total other interest reported on line 16b 7



Line 19 (Sch E (1040) Page 1) - Other Expense Summary for 01

- 1 _____ 1
- 2 Total 2



Line 19 (Sch E (1040) Page 1) - Other Expense Summary for 02

- 1 _____ 1
- 2 Total 2



For the year Jan. 1–Dec. 31, 2012, or other tax year beginning _____, ending _____ See separate instructions.

Your first name M.I. Last name Suffix
 Michael Smallridge

If a joint return, spouse's first name M.I. Last name Suffix
 Nickie H Spirtos

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
 9539 Southgate Dr

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
 Inverness FL 34450

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

Presidential Election Campaign
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

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.

First name Last name SSN

Exemptions

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

b Spouse

c Dependents:

(1) First name	Last name	(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)
Alexandra	Smallridge		Daughter	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here

d Total number of exemptions claimed **3**

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) **0**
- Dependents on 6c not entered above **0**

Add numbers on lines above **3**

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a Taxable interest. Attach Schedule B if required	8a	
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	
11 Alimony received	11	
12 Business income or (loss). Attach Schedule C or C-EZ	12	
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	21	
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income	22	

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	31a	
b Recipient's SSN		
32 IRA deduction	32	
33 Student loan interest deduction	33	
34 Tuition and fees. Attach Form 8917	34	
35 Domestic production activities deduction. Attach Form 8903	35	
36 Add lines 23 through 31a and 32 through 35	36	
37 Subtract line 36 from line 22. This is your adjusted gross income	37	

Tax and Credits	38	Amount from line 37 (adjusted gross income).		38
	39a	Check <input type="checkbox"/> You were born before January 2, 1948, <input type="checkbox"/> Blind. } Total boxes checked	<input type="checkbox"/> Spouse was born before January 2, 1948, <input type="checkbox"/> Blind. }	39a
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here.	39b	
	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
	41	Subtract line 40 from line 38	41	
	42	Exemptions. Multiply \$3,800 by the number on line 6d	42	
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
	44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	
	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
	46	Add lines 44 and 45	46	
	Standard Deduction for— • People who check any box on line 39a or 39b or who can be claimed as a dependent; see instructions. • All others Single or Married filing separately \$5,950 Married filing jointly or Qualifying widow(er) \$11,900 Head of household \$8,700	47	Foreign tax credit. Attach Form 1116 if required	47
		48	Credit for child and dependent care expenses. Attach Form 2441	48
		49	Education credits from Form 8863, line 19	49
		50	Retirement savings contributions credit. Attach Form 8880	50
51		Child tax credit. Attach Schedule 8812, if required	51	
52		Residential energy credits. Attach Form 5695	52	
53		Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54		Add lines 47 through 53. These are your total credits	54	
55		Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	
Other Taxes	56	Self-employment tax. Attach Schedule SE	56	
	57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
	59a	Household employment taxes from Schedule H	59a	
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
	60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your total tax	61		
Payments	62	Federal income tax withheld from Forms W-2 and 1099	62	
	63	2012 estimated tax payments and amount applied from 2011 return	63	
	64a	Earned income credit (EIC)	64a	
				b
	65	Additional child tax credit. Attach Schedule 8812	65	
	66	American opportunity credit from Form 8863, line 8	66	
	67	Reserved	67	
	68	Amount paid with request for extension to file	68	
	69	Excess social security and tier 1 RRTA tax withheld	69	
	70	Credit for federal tax on fuels. Attach Form 4136	70	
	71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72		
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	
	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here.	74a	
				b
	d	Account number XXXXXXXXXXXXXXXXXXXX		
75	Amount of line 73 you want applied to your 2013 estimated tax	75		
Amount You Owe	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	
	77	Estimated tax penalty (see instructions)	77	

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No

Designee's name **Robert Eldredge** Phone no. **(352) 344-8300** Personal identification number (PIN) **83103**

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	Date	Your occupation Self	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation Legal	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name **Robert Eldredge** Preparer's signature **Robert Eldredge** Date **11/5/2013** Check if self-employed PTIN **P00394720**

Firm's name **RJ Eldredge Co** Firm's EIN **20-0560803**

Firm's address **3580 E Gulf To Lake Hwy Inverness FL 34453** Phone no. **(352) 344-8300**

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2012

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/form1040.

▶ Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

Michael Smallridge and Nickie H Spirtos

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.																														
	1 Medical and dental expenses (see instructions)																														
	2 Enter amount from Form 1040, line 38																														
	3 Multiply line 2 by 7.5% (.075)																														
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-																															
Taxes You Paid	5 State and local																														
	a <input type="checkbox"/> Income taxes, or																														
	b <input checked="" type="checkbox"/> General sales taxes																														
	6 Real estate taxes (see instructions)																														
	7 Personal property taxes																														
8 Other taxes. List type and amount ▶																															
9 Add lines 5 through 8																															
Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098																														
	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 ▶																														
	Name																														
	Address																														
	Your mortgage interest deduction may be limited (see instructions).	TIN																													
12 Points not reported to you on Form 1098. See instructions for special rules																															
13 Mortgage insurance premiums (see instructions)																															
14 Investment interest. Attach Form 4952 if required. (See instructions)																															
15 Add lines 10 through 14																															
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions																														
	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500																														
	18 Carryover from prior year																														
	19 Add lines 16 through 18																														
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)																														
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.) ▶																														
	22 Tax preparation fees																														
	23 Other expenses—investment, safe deposit box, etc. List type and amount ▶																														
	24 Add lines 21 through 23																														
	25 Enter amount from Form 1040, line 38																														
	26 Multiply line 25 by 2% (.02)																														
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-																														
Other Miscellaneous Deductions	28 Other—from list in instructions. List type and amount ▶																														
Total Itemized Deductions	29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40																														
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here																														

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2012

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

▶ 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.

Name of proprietor Michael Smallridge		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) Consulting	B Enter code from instructions ▶ 531390	
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), (see instr.)	
E Business address (including suite or room no.) City, town or post office, state, and ZIP code		
F Accounting method: (1) <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 2012? 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 2012, check here	<input type="checkbox"/> Yes <input type="checkbox"/> No	
I Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions).	<input type="checkbox"/> Yes <input 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
2 Returns and allowances (see instructions)		2
3 Subtract line 2 from line 1		3
4 Cost of goods sold (from line 42)		4
5 Gross profit. Subtract line 4 from line 3		5
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

Part II Expenses

Enter expenses for business use of your home only on line 31

8 Advertising	8	18 Office expense (see instructions)	18
9 Car and truck expenses (see instructions)	9	19 Pension and profit-sharing plans	19
10 Commissions and fees	10	20 Rent or lease (see instructions):	
11 Contract labor (see instructions)	11	a Vehicles, machinery, and equipment	20a
12 Depletion	12	b Other business property	20b
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	21 Repairs and maintenance	21
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)	22
15 Insurance (other than health)	15	23 Taxes and licenses	23
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
17 Legal and professional services	17	25 Utilities	25
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
30 Expenses for business use of your home. Attach Form 8829. Do not report such expenses elsewhere		b 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 .			31
• If a loss, you must go to line 32.			
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 .			32a <input type="checkbox"/> All investment is at risk.
• If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32b <input type="checkbox"/> Some investment is not at risk.

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

Schedule C (Form 1040) 2012

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2012
Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

▶ 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.

Name of proprietor Michael Smalridge		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) Residential Water Utility		B Enter code from instructions ▶ 221000
C Business name. If no separate business name, leave blank. Florida Utility Services 1		D Employer ID number (EIN), (see instr.)
E Business address (including suite or room no.) ▶ PO Box 1798 City, town or post office, state, and ZIP code Eaton Park FL 33840		
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2012? 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 2012, check here		<input type="checkbox"/> Yes <input type="checkbox"/> No
I Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input 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	[REDACTED]
2	Returns and allowances (see instructions)		2	[REDACTED]
3	Subtract line 2 from line 1		3	[REDACTED]
4	Cost of goods sold (from line 42)		4	[REDACTED]
5	Gross profit. Subtract line 4 from line 3		5	[REDACTED]
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	[REDACTED]
7	Gross income. Add lines 5 and 6		7	[REDACTED]

Part II Expenses

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

8	Advertising	8	[REDACTED]	18	Office expense (see instructions)	18	[REDACTED]
9	Car and truck expenses (see instructions)	9	[REDACTED]	19	Pension and profit-sharing plans	19	[REDACTED]
10	Commissions and fees	10	[REDACTED]	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	[REDACTED]	a	Vehicles, machinery, and equipment	20a	[REDACTED]
12	Depletion	12	[REDACTED]	b	Other business property	20b	[REDACTED]
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	[REDACTED]	21	Repairs and maintenance	21	[REDACTED]
14	Employee benefit programs (other than on line 19)	14	[REDACTED]	22	Supplies (not included in Part III)	22	[REDACTED]
15	Insurance (other than health)	15	[REDACTED]	23	Taxes and licenses	23	[REDACTED]
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a	[REDACTED]	a	Travel	24a	[REDACTED]
b	Other	16b	[REDACTED]	b	Deductible meals and entertainment (see instructions)	24b	[REDACTED]
17	Legal and professional services	17	[REDACTED]	25	Utilities	25	[REDACTED]
18	Total expenses before expenses for business use of home. Add lines 8 through 27a			26	Wages (less employment credits)	26	[REDACTED]
29	Tentative profit or (loss). Subtract line 28 from line 7			27a	Other expenses (from line 48)	27a	[REDACTED]
30	Expenses for business use of your home. Attach Form 8829. Do not report such expenses elsewhere			b	Reserved for future use	27b	[REDACTED]
31	Net profit or (loss). Subtract line 30 from line 29.			28		28	[REDACTED]
	<ul style="list-style-type: none"> • 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. 			29		29	[REDACTED]
32	If you have a loss, check the box that describes your investment in this activity (see instructions):			30		30	[REDACTED]
	<ul style="list-style-type: none"> • 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. 			31		31	[REDACTED]
				32a	<input type="checkbox"/> All investment is at risk.	32a	[REDACTED]
				32b	<input type="checkbox"/> Some investment is not at risk.	32b	[REDACTED]

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

Schedule C (Form 1040) 2012

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? Yes No
If "Yes," attach explanation

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 2012, enter the number of miles you used your vehicle for:
a Business b Commuting (see instructions) c Other

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

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

47 a Do you have evidence to support your deduction? Yes No
b If "Yes," is the evidence written? Yes No

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

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

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2012

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

▶ 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.

Name of proprietor Michael Smalridge		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) Water Utility - Residential	B Enter code from instructions ▶ 221000	
C Business name. If no separate business name, leave blank. Pinecrest Utilities, LLC	D Employer ID number (EIN), (see instr)	
E Business address (including suite or room no.) ▶ PO Box 1798 City, town or post office, state, and ZIP code Eaton Park FL 33840		
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2012? 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 2012, check here	<input type="checkbox"/>	
I Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions)	<input type="checkbox"/> Yes <input 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	[REDACTED]
2 Returns and allowances (see instructions)		2	[REDACTED]
3 Subtract line 2 from line 1		3	[REDACTED]
4 Cost of goods sold (from line 42)		4	[REDACTED]
5 Gross profit. Subtract line 4 from line 3		5	[REDACTED]
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	[REDACTED]
7 Gross income. Add lines 5 and 6		7	[REDACTED]

Part II Expenses

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

8 Advertising	8	[REDACTED]	18 Office expense (see instructions)	18	[REDACTED]
9 Car and truck expenses (see instructions)	9	[REDACTED]	19 Pension and profit-sharing plans	19	[REDACTED]
10 Commissions and fees	10	[REDACTED]	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	[REDACTED]	a Vehicles, machinery, and equipment	20a	[REDACTED]
12 Depletion	12	[REDACTED]	b Other business property	20b	[REDACTED]
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	[REDACTED]	21 Repairs and maintenance	21	[REDACTED]
14 Employee benefit programs (other than on line 19)	14	[REDACTED]	22 Supplies (not included in Part III)	22	[REDACTED]
15 Insurance (other than health)	15	[REDACTED]	23 Taxes and licenses	23	[REDACTED]
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a	[REDACTED]	a Travel	24a	[REDACTED]
b Other	16b	[REDACTED]	b Deductible meals and entertainment (see instructions)	24b	[REDACTED]
17 Legal and professional services	17	[REDACTED]	25 Utilities	25	[REDACTED]
28 Total expenses before expenses for business use of home. Add lines 8 through 27a			26 Wages (less employment credits)	26	[REDACTED]
29 Tentative profit or (loss). Subtract line 28 from line 7			27a Other expenses (from line 48)	27a	[REDACTED]
30 Expenses for business use of your home. Attach Form 8829. Do not report such expenses elsewhere			b Reserved for future use	27b	[REDACTED]
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.					
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.					
			32a <input checked="" type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

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

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation. Yes No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4.	42	

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

43 When did you place your vehicle in service for business purposes? (month, day, year) _____

44 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

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

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

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

b If "Yes," is the evidence written? Yes No

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

[Redacted area for listing other expenses]	
--	--

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

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No 1545-0074

2012

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

► 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.

Name of proprietor Michael Smallridge	Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) Real Estate Sales	B Enter code from instructions ► 531210
C Business name. If no separate business name, leave blank. Century 21	D Employer ID number (EIN), (see instr.)
E Business address (including suite or room no.) ► Main St City, town or post office, state, and ZIP code Inverness FL 34450	
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 2012? 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 2012, check here	<input type="checkbox"/> Yes <input type="checkbox"/> No
I Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions)	<input type="checkbox"/> Yes <input 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	[REDACTED]
2 Returns and allowances (see instructions)		2	[REDACTED]
3 Subtract line 2 from line 1		3	[REDACTED]
4 Cost of goods sold (from line 42)		4	[REDACTED]
5 Gross profit. Subtract line 4 from line 3		5	[REDACTED]
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	[REDACTED]
7 Gross income. Add lines 5 and 6		7	[REDACTED]

Part II Expenses

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

8 Advertising	8	[REDACTED]	18 Office expense (see instructions)	18	[REDACTED]
9 Car and truck expenses (see instructions)	9	[REDACTED]	19 Pension and profit-sharing plans	19	[REDACTED]
10 Commissions and fees	10	[REDACTED]	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	[REDACTED]	a Vehicles, machinery, and equipment	20a	[REDACTED]
12 Depletion	12	[REDACTED]	b Other business property	20b	[REDACTED]
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	[REDACTED]	21 Repairs and maintenance	21	[REDACTED]
14 Employee benefit programs (other than on line 19)	14	[REDACTED]	22 Supplies (not included in Part III)	22	[REDACTED]
15 Insurance (other than health)	15	[REDACTED]	23 Taxes and licenses	23	[REDACTED]
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a	[REDACTED]	a Travel	24a	[REDACTED]
b Other	16b	[REDACTED]	b Deductible meals and entertainment (see instructions)	24b	[REDACTED]
17 Legal and professional services	17	[REDACTED]	25 Utilities	25	[REDACTED]
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	[REDACTED]	26 Wages (less employment credits)	26	[REDACTED]
29 Tentative profit or (loss). Subtract line 28 from line 7	29	[REDACTED]	27a Other expenses (from line 48)	27a	[REDACTED]
30 Expenses for business use of your home. Attach Form 8829. Do not report such expenses elsewhere	30	[REDACTED]	b Reserved for future use	27b	[REDACTED]
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.					
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.					
			32a <input checked="" type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

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

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation. Yes No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42

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

43 When did you place your vehicle in service for business purposes? (month, day, year) _____

44 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:
a Business _____ b Commuting (see instructions) _____ c Other _____

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

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

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

b If "Yes," is the evidence written? Yes No

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

[Redacted area for listing other expenses]	
--	--

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

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2012

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

▶ 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.

Name of proprietor Michael Smalridge		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) Water Utility - Residential	B Enter code from instructions ▶ 221000	
C Business name. If no separate business name, leave blank. West Lakeland Wastewater	D Employer ID number (EIN), (see instr.)	
E Business address (including suite or room no.) ▶ 1902 Barton Park Rd 201 City, town or post office, state, and ZIP code Auburndale FL 33823		
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2012? 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 2012, check here	<input checked="" type="checkbox"/>	
I Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions)	<input type="checkbox"/> Yes <input 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	[REDACTED]
2 Returns and allowances (see instructions)		2	[REDACTED]
3 Subtract line 2 from line 1		3	[REDACTED]
4 Cost of goods sold (from line 42)		4	[REDACTED]
5 Gross profit. Subtract line 4 from line 3		5	[REDACTED]
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	[REDACTED]
7 Gross income. Add lines 5 and 6		7	[REDACTED]

Part II Expenses

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

8 Advertising	8	18 Office expense (see instructions)	18	[REDACTED]
9 Car and truck expenses (see instructions)	9	19 Pension and profit-sharing plans	19	[REDACTED]
10 Commissions and fees	10	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	a Vehicles, machinery, and equipment	20a	[REDACTED]
12 Depletion	12	b Other business property	20b	[REDACTED]
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	21 Repairs and maintenance	21	[REDACTED]
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)	22	[REDACTED]
15 Insurance (other than health)	15	23 Taxes and licenses	23	[REDACTED]
16 Interest:		24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a	a Travel	24a	[REDACTED]
b Other	16b	b Deductible meals and entertainment (see instructions)	24b	[REDACTED]
17 Legal and professional services	17	25 Utilities	25	[REDACTED]
28 Total expenses before expenses for business use of home. Add lines 8 through 27a		26 Wages (less employment credits)	26	[REDACTED]
29 Tentative profit or (loss). Subtract line 28 from line 7		27a Other expenses (from line 48)	27a	[REDACTED]
30 Expenses for business use of your home. Attach Form 8829. Do not report such expenses elsewhere		b Reserved for future use	27b	[REDACTED]
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 a loss, you must go to line 32.				
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.		32a <input checked="" type="checkbox"/> All investment is at risk.		
• If you checked 32b, you must attach Form 6198. Your loss may be limited.		32b <input type="checkbox"/> Some investment is not at risk.		

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

Schedule C (Form 1040) 2012

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation. Yes No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4.	42	

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

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

44 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

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

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

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

b If "Yes," is the evidence written? Yes No

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

[Redacted Table Content]	
--------------------------	--

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

For the year Jan. 1-Dec. 31, 2013, or other tax year beginning _____, 2013, ending _____, 20

See separate instructions.

Your first name and initial: **Michael** Last name: **Smallridge** Your social security number: [REDACTED]

If a joint return, spouse's first name and initial: **Nickie H** Last name: **Spirtos** Spouse's social security number: [REDACTED]

Home address (number and street): **9539 Southgate Dr** Apt. no.: _____

City, town or post office, state, and ZIP code: **Inverness FL 34450**

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

Exemptions

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

b Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) Chk if child under age 17 qualifying for child tax credit (see instructions)
Alexandra	Smallridge	[REDACTED]	Daughter	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed **3**

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7
8a	Taxable interest. Attach Schedule B if required	8a
b	Tax-exempt interest. Do not include on line 8a	8b [REDACTED]
9a	Ordinary dividends. Attach Schedule B if required	9a
b	Qualified dividends	9b [REDACTED]
10	Taxable refunds, credits, or offsets of state and local income taxes	10
11	Alimony received	11
12	Business income or (loss). Attach Schedule C or C-EZ	12
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here	13
14	Other gains or (losses). Attach Form 4797	14
15a	IRA distributions	15a [REDACTED]
b	Taxable amount	15b
16a	Pensions and annuities	16a [REDACTED]
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 [REDACTED]
b	Taxable amount	20b
21	Other income	21
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income	22

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	31a
b	Recipient's SSN ▶	
32	IRA deduction	32
33	Student loan interest deduction	33
34	Tuition and fees. Attach Form 8917	34
35	Domestic production activities deduction. Attach Form 8903	35
36	Add lines 23 through 35	36
37	Subtract line 36 from line 22. This is your adjusted gross income	37

SCHEDULE C (Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2013

Department of the Treasury Internal Revenue Service (99)

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.

Attachment Sequence No. 09

Name of proprietor Michael Smallridge Social security number (SSN)

A Principal business or profession, including product or service (see instructions) Consulting B Enter code from Instructions 531390

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.) 9539 Southgate Dr City, town or post office, state, and ZIP code Inverness FL 34450

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

G Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on losses X Yes No

H If you started or acquired this business during 2013, check here

I Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) Yes No

J If "Yes," did you or will you file required Forms 1099? Yes No

Part I Income

Table with 7 rows for income items: 1 Gross receipts or sales, 2 Returns and allowances, 3 Subtract line 2 from line 1, 4 Cost of goods sold, 5 Gross profit, 6 Other income, 7 Gross income.

Part II Expenses

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

Table with 27 rows for expense items: 8 Advertising, 9 Car and truck expenses, 10 Commissions and fees, 11 Contract labor, 12 Depletion, 13 Depreciation and section 179 expense deduction, 14 Employee benefit programs, 15 Insurance, 16 Interest, 17 Legal and professional services, 18 Office expense, 19 Pension and profit-sharing plans, 20 Rent or lease, 21 Repairs and maintenance, 22 Supplies, 23 Taxes and licenses, 24 Travel, meals, and entertainment, 25 Utilities, 26 Wages, 27 Other expenses.

28 Total expenses before expenses for business use of home. Add lines 8 through 27a

29 Tentative profit or (loss). Subtract line 28 from line 7

30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).

Simplified method filers only: enter the total square footage of: (a) your home: and (b) the part of your home used for business: Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30

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.

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.

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

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2013

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2013

Department of the Treasury
Internal Revenue Service (99)

▶ 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.

Attachment
Sequence No. **09**

Name of proprietor Michael Smallridge	Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) Water Utility Res	B Enter code from Instructions ▶ 221000
C Business name. If no separate business name, leave blank. Pinecrest Utilities LLC	D Employer ID number (EIN), (see instr.)
E Business address (including suite or room no.) ▶ PO Box 1798 City, town or post office, state, and ZIP code Eaton Park FL 33840	
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" 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"/> Yes <input type="checkbox"/> No
I Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?	<input checked="" 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	[REDACTED]
2 Returns and allowances		2	[REDACTED]
3 Subtract line 2 from line 1		3	[REDACTED]
4 Cost of goods sold (from line 42)		4	[REDACTED]
5 Gross profit. Subtract line 4 from line 3		5	[REDACTED]
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	[REDACTED]
7 Gross income. Add lines 5 and 6		7	[REDACTED]

Part II Expenses

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

8 Advertising	8	18 Office expense (see instructions)	18	[REDACTED]
9 Car and truck expenses (see instructions)	9	19 Pension and profit-sharing plans	19	[REDACTED]
10 Commissions and fees	10	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	a Vehicles, machinery, and equipment	20a	[REDACTED]
12 Depletion	12	b Other business property	20b	[REDACTED]
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	21 Repairs and maintenance	21	[REDACTED]
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)	22	[REDACTED]
15 Insurance (other than health)	15	23 Taxes and licenses	23	[REDACTED]
16 Interest:		24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a	a Travel	24a	[REDACTED]
b Other	16b	b Deductible meals and entertainment (see instructions)	24b	[REDACTED]
17 Legal and professional services	17	25 Utilities	25	[REDACTED]
		26 Wages (less employment credits)	26	[REDACTED]
		27 a Other expenses (from line 48)	27a	[REDACTED]
		b Reserved for future use	27b	[REDACTED]
28 Total expenses before expenses for business use of home. Add lines 8 through 27a			28	[REDACTED]
29 Tentative profit or (loss). Subtract line 28 from line 7			29	[REDACTED]
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30			30	[REDACTED]
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.			31	[REDACTED]
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.				

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

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2013

Name(s) Michael Smallridge SSN [REDACTED]

Part III Cost of Goods Sold (see instructions)

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

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

Table with 2 columns for description and amount. The table is mostly redacted with black boxes.

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

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2013

Attachment Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

▶ 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.

Name of proprietor <u>Michael Smallridge</u>		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) <u>Res Water Utility</u>		B Enter code from Instructions ▶ <u>221000</u>
C Business name. If no separate business name, leave blank. <u>Florida Utility Services 1</u>		D Employer ID number (EIN), (see instr.)
E Business address (including suite or room no.) ▶ <u>PO Box 1798</u> City, town or post office, state, and ZIP code <u>Eaton Park FL 33840</u>		
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" 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) Yes <input type="checkbox"/> No <input type="checkbox"/>		
J If "Yes," did you or will you file required Forms 1099? Yes <input type="checkbox"/> No <input type="checkbox"/>		

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

Part II Expenses

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

8 Advertising	8			18 Office expense (see instructions)	18
9 Car and truck expenses (see instructions)	9			19 Pension and profit-sharing plans	19
10 Commissions and fees	10			20 Rent or lease (see instructions):	
11 Contract labor (see instructions)	11			a Vehicles, machinery, and equipment	20a
12 Depletion	12			b Other business property	20b
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13			21 Repairs and maintenance	21
14 Employee benefit programs (other than on line 19)	14			22 Supplies (not included in Part III)	22
15 Insurance (other than health)	15			23 Taxes and licenses	23
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
17 Legal and professional services	17			25 Utilities	25
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	▶			27 a Other expenses (from line 48)	27a
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	▶			b 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.	▶				31
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.	▶				
				32a <input checked="" type="checkbox"/> All investment is at risk.	
				32b <input type="checkbox"/> Some investment is not at risk.	

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2013

Name(s) Michael Smallridge SSN [REDACTED]

Part III Cost of Goods Sold (see instructions)

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

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

[REDACTED TABLE]

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

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2013

Department of the Treasury
Internal Revenue Service (99)

▶ 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.

Attachment
Sequence No. **09**

Name of proprietor Michael Smallridge		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) Water Utlity Resid		B Enter code from instructions ▶
C Business name. If no separate business name, leave blank. West Lakeland Wastewater		D Employer ID number (EIN), (see instr.)
E Business address (including suite or room no.) 1902 Barton Park Rd 201 City, town or post office, state, and ZIP code Auburndale FL 33823		
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" 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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
J If "Yes," did you or will you file required Forms 1099? <input checked="" 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	[REDACTED]
2 Returns and allowances	2	[REDACTED]
3 Subtract line 2 from line 1	3	[REDACTED]
4 Cost of goods sold (from line 42)	4	[REDACTED]
5 Gross profit. Subtract line 4 from line 3	5	[REDACTED]
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	[REDACTED]
7 Gross income. Add lines 5 and 6	7	[REDACTED]

Part II Expenses

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

8 Advertising	8	[REDACTED]	18 Office expense (see instructions)	18	[REDACTED]
9 Car and truck expenses (see instructions)	9	[REDACTED]	19 Pension and profit-sharing plans	19	[REDACTED]
10 Commissions and fees	10	[REDACTED]	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	[REDACTED]	a Vehicles, machinery, and equipment	20a	[REDACTED]
12 Depletion	12	[REDACTED]	b Other business property	20b	[REDACTED]
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	[REDACTED]	21 Repairs and maintenance	21	[REDACTED]
14 Employee benefit programs (other than on line 19)	14	[REDACTED]	22 Supplies (not included in Part III)	22	[REDACTED]
15 Insurance (other than health)	15	[REDACTED]	23 Taxes and licenses	23	[REDACTED]
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a	[REDACTED]	a Travel	24a	[REDACTED]
b Other	16b	[REDACTED]	b Deductible meals and entertainment (see instructions)	24b	[REDACTED]
17 Legal and professional services	17	[REDACTED]	25 Utilities	25	[REDACTED]
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	[REDACTED]	26 Wages (less employment credits)	26	[REDACTED]
29 Tentative profit or (loss). Subtract line 28 from line 7	29	[REDACTED]	27 a Other expenses (from line 48)	27a	[REDACTED]
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____ . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	[REDACTED]	b Reserved for future use	27b	[REDACTED]
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.	31	[REDACTED]			
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.			32a <input checked="" type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2013

Name(s) Michael Smallridge SSN [REDACTED]

Part III Cost of Goods Sold (see instructions)

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

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) [REDACTED]
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 [REDACTED] b Commuting (see instructions) [REDACTED] c Other [REDACTED]
45 Was your vehicle available for personal use during off-duty hours? [] Yes [] No
46 Do you (or your spouse) have another vehicle available for personal use? [] Yes [] No
47 a Do you have evidence to support your deduction? [] Yes [] No
b If "Yes," is the evidence written? [] Yes [] No

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

Table with 4 columns and multiple rows, all content is redacted.

48 Total other expenses. Enter here and on line 27a 48 [REDACTED]

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

OMB No. 1545-0074

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

2013

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040NR, or Form 1041.

Attachment
Sequence No. **13**

▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

Name(s) shown on return

Your social security number

Michael Smallridge & Nickie Spirtos

Part I **Income or Loss From Rental Real Estate and Royalties** Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) Yes No

B If "Yes," did you or will you file required Forms 1099? Yes No

1a Physical address of each property (street, city, state, ZIP code)

A 8724 Moonrise Lane Floral City FL 34436

B 3373 S Royal Oaks Inverness FL 34452

C 4359 E Nugget Pass Dunnellon FL 34434

1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	1		365	0	<input type="checkbox"/>
B	1		365	0	<input type="checkbox"/>
C	1		365	0	<input type="checkbox"/>

Type of Property:

- 1 Single Family Residence
- 2 Multi-Family Residence
- 3 Vacation/Short-Term Rental
- 4 Commercial
- 5 Land
- 6 Royalties
- 7 Self-Rental
- 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3			
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶ [redacted]	19			
20 Total expenses. Add lines 5 through 19	20			
21 Subtract line 20 from line 3 (rents) and/or 4(royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21			
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22			
23a Total of all amounts reported on line 3 for all rental properties	23a			
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e			
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2013

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

OMB No. 1545-0074

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.

2013

Attachment Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

Name(s) shown on return

Your social security number

Michael Smallridge & Nickie Spirtos

Part I **Income or Loss From Rental Real Estate and Royalties** Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) Yes No

B If "Yes," did you or will you file required Forms 1099? Yes No

1a Physical address of each property (street, city, state, ZIP code)

A 15827 Cedar Elm Terr Land O Lakes FL 34638

B

C

1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	1		365	0	<input type="checkbox"/>
B					<input type="checkbox"/>
C					<input type="checkbox"/>

Type of Property:

- 1 Single Family Residence
- 2 Multi-Family Residence
- 3 Vacation/Short-Term Rental
- 4 Commercial
- 5 Land
- 6 Royalties
- 7 Self-Rental
- 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3			
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20			
21 Subtract line 20 from line 3 (rents) and/or 4(royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21			
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22			
23a Total of all amounts reported on line 3 for all rental properties	23a			
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e			
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2013

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit

Qualifying Child Information

OMB No. 1545-0074

2013

Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040A or 1040 only if you have a qualifying child.
Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleeic.

Attachment
Sequence No. **43**

Name(s) shown on return

Your social security number

Michael Smallridge & Nickie Spirtos

[REDACTED]

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.

CAUTION!

- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name: Alexandra Last name: Smallridge	First name: _____ Last name: _____	First name: _____ Last name: _____
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2013. If your child was born and died in 2013 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	[REDACTED]		
3 Child's year of birth	Year: 2010 <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	Year: _____ <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	Year: _____ <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>
4a Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.
b Was the child permanently and totally disabled during any part of 2013?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	DAUGHTER		
6 Number of months child lived with you in the United States during 2013 <ul style="list-style-type: none">If the child lived with you for more than half of 2013 but less than 7 months, enter "7."If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12."	12 months Do not enter more than 12 months.	_____ months Do not enter more than 12 months.	_____ months Do not enter more than 12 months.

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

Schedule EIC (Form 1040A or 1040) 2013

SCHEDULE 8812
(Form 1040A
or 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Child Tax Credit

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.
▶ Information about Schedule 8812 and its separate instructions is at
www.irs.gov/schedule8812.

OMB No. 1545-0074

2013

Attachment
Sequence No. **47**

Michael Smallridge & Nickie Spirtos

Your social security number

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)

! Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.

CAUTION

If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

A For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes No

B For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes No

C For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes No

D For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes No

Note: If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here

Part II Additional Child Tax Credit Filers

- 1 1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).
- 1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).
- 1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).

If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.

2 Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48 **2**

3 Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit **3**

4 a Earned income (see separate instructions) **4a**

b Nontaxable combat pay (see separate instructions) **4b**

5 Is the amount on line 4a more than \$3,000?
 No. Leave line 5 blank and enter -0- on line 6.
 Yes. Subtract \$3,000 from the amount on line 4a. Enter the result **5**

6 Multiply the amount on line 5 by 15% (.15) and enter the result **6**

Next. Do you have three or more qualifying children?
 No. If line 6 is zero, **stop**; you cannot take this credit. Otherwise, skip Part III and enter the **smaller** of line 3 or line 6 on line 13.
 Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, **go to line 7.**

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

Schedule 8812 (Form 1040A or 1040) 2013

Part III Certain Filers Who Have Three or More Qualifying Children

7 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions	7	
8 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.	8	
1040A filers: Enter -0-.		
1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.		
9 Add lines 7 and 8	9	
10 1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 69.		
1040A filers: Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions).		
1040NR filers: Enter the amount from Form 1040NR, line 65.		
11 Subtract line 10 from line 9. If zero or less, enter -0-		11
12 Enter the larger of line 6 or line 11		12
Next, enter the smaller of line 3 or line 12 on line 13.		

Part IV Additional Child Tax Credit

13 This is your additional child tax credit	13	Enter this amount on Form 1040, line 65, Form 1040A, line 39, or Form 1040NR, line 63.
---	----	--

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**

▶ **Information about Form 8880 and its instructions is at www.irs.gov/form8880.**

Attachment
Sequence No. **54**

Name(s) shown on return

Michael Smallridge & Nickie Spirtos

Your social security number

You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$29,500 (\$44,250 if head of household; \$59,000 if married filing jointly).

CAUTION!

- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1996, (b) is claimed as a dependent on someone else's 2013 tax return, or (c) was a **student** (see instructions).

- 1 Traditional and Roth IRA contributions for 2013. **Do not** include rollover contributions
- 2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2013 (see instructions)
- 3 Add lines 1 and 2
- 4 Certain distributions received **after** 2010 and **before** the due date (including extensions) of your 2013 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception
- 5 Subtract line 4 from line 3. If zero or less, enter -0-
- 6 In each column, enter the **smaller** of line 5 or \$2,000
- 7 Add the amounts on line 6. If zero, **stop**; you cannot take this credit
- 8 Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37
- 9 Enter the applicable decimal amount shown below:

	(a) You	(b) Your spouse
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		

If line 8 is -		And your filing status is -		
Over -	But not over -	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9 -				
---	\$17,750	.5	.5	.5
\$17,750	\$19,250	.5	.5	.2
\$19,250	\$26,625	.5	.5	.1
\$26,625	\$28,875	.5	.2	.1
\$28,875	\$29,500	.5	.1	.1
\$29,500	\$35,500	.5	.1	.0
\$35,500	\$38,500	.2	.1	.0
\$38,500	\$44,250	.1	.1	.0
\$44,250	\$59,000	.1	.0	.0
\$59,000	---	.0	.0	.0

Note: If line 9 is zero, **stop**; you cannot take this credit.

- 10 Multiply line 7 by line 9
- 11 Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions
- 12 **Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

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

Paid Preparer's Earned Income Credit Checklist

Department of the Treasury
Internal Revenue Service

To be completed by preparer and filed with Form 1040, 1040A, or 1040EZ.
Information about Form 8867 and its separate instructions is at www.irs.gov/form8867

Attachment
Sequence No. **177**

Taxpayer name(s) shown on return

Michael Smallridge & Nickie Spirtos

Taxpayer's social security number

[REDACTED]

For the definitions of the following terms, see **Pub. 596**.

- Investment Income
- Qualifying Child
- Earned Income
- Full-time Student

Part I All Taxpayers

	Robert J Eldredge EA P00394720	
1	Enter preparer's name and PTIN <input type="checkbox"/> _____	
2	Is the taxpayer's filing status married filing separately?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	<input type="checkbox"/> If you checked "Yes" on line 2, stop ; the taxpayer cannot take the EIC. Otherwise, continue.	
3	Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work or is valid for EIC purposes? See the instructions before answering	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> If you checked "No" on line 3, stop ; the taxpayer cannot take the EIC. Otherwise, continue.	
4	Is the taxpayer (or the taxpayer's spouse if filing jointly) filing Form 2555 or 2555-EZ (relating to the exclusion of foreign earned income)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	<input type="checkbox"/> If you checked "Yes" on line 4, stop ; the taxpayer cannot take the EIC. Otherwise, continue.	
5a	Was the taxpayer (or the taxpayer's spouse) a nonresident alien for any part of 2013?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	<input type="checkbox"/> If you checked "Yes" on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.	
b	Is the taxpayer's filing status married filing jointly?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> If you checked "Yes" on line 5a and "No" on line 5b, stop ; the taxpayer cannot take the EIC. Otherwise, continue.	
6	Is the taxpayer's investment income more than \$3,300? See Rule 6 in Pub. 596 before answering	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	<input type="checkbox"/> If you checked "Yes" on line 6, stop ; the taxpayer cannot take the EIC. Otherwise, continue.	
7	Could the taxpayer be a qualifying child of another person for 2013? If the taxpayer's filing status is married filing jointly, check "No." Otherwise, see Rule 10 (Rule 13 if the taxpayer does not have a qualifying child) in Pub. 596 before answering	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	<input type="checkbox"/> If you checked "Yes" on line 7, stop ; the taxpayer cannot take the EIC. Otherwise, go to Part II or Part III, whichever applies.	

For Paperwork Reduction Act Notice, see separate instructions.

Part II Taxpayers With a Child

	Child 1	Child 2	Child 3
Caution. If there is more than one child, complete lines 8 through 14 for one child before going to the next column.	Alexandra		
8 Child's name	Smallridge		
9 Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them? . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
10 Was the child unmarried at the end of 2013? If the child was married at the end of 2013, see the instructions before answering	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
11 Did the child live with the taxpayer in the United States for over half of 2013? See the instructions before answering	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
12 Was the child (at the end of 2013) - Under age 19 and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), Under age 24, a full-time student, and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), or Any age and permanently and totally disabled?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
▶ If you checked "Yes" on lines 9, 10, 11, and 12, the child is the taxpayer's qualifying child; go to line 13a. If you checked "No" on line 9, 10, 11, or 12, the child is not the taxpayer's qualifying child; see the instructions for line 12.			
13a Do you or the taxpayer know of another person who could check "Yes" on lines 9, 10, 11, and 12 for the child? (If the only other person is the taxpayer's spouse, see the instructions before answering) ▶ If you checked "No" on line 13a, go to line 14. Otherwise, go to line 13b.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
b Enter the child's relationship to the other person(s)			
c Under the tiebreaker rules, is the child treated as the taxpayer's qualifying child? See the instructions before answering ▶ If you checked "Yes" on line 13c, go to line 14. If you checked "No," the taxpayer cannot take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked "Don't know," explain to the taxpayer that, under the tiebreaker rules, the taxpayer's EIC and other tax benefits may be disallowed. Then, if the taxpayer wants to take the EIC based on this child, complete lines 14 and 15. If not, and there are no other qualifying children, the taxpayer cannot take the EIC, including the EIC for taxpayers without a qualifying child; do not complete Part III. If there is more than one child, see the Note at the bottom of this page.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
14 Does the qualifying child have an SSN that allows him or her to work or is valid for EIC purposes? See the instructions before answering ▶ If you checked "No" on line 14, the taxpayer cannot take the EIC based on this child and cannot take the EIC available to taxpayers without a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked "Yes" on line 14, continue.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
15 Are the taxpayer's earned income and adjusted gross income each less than the limit that applies to the taxpayer for 2013? See Pub. 596 for the limit ▶ If you checked "No" on line 15, stop; the taxpayer cannot take the EIC. If you checked "Yes" on line 15, the taxpayer can take the EIC. Complete Schedule EIC and attach it to the taxpayer's return. If there are two or three qualifying children with valid SSNs, list them on Schedule EIC in the same order as they are listed here. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to see if Form 8862 must be filed. Go to line 20.			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Note. If you checked "No" on line 13c or 14 but there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children). Also do this if you checked "Don't know" on line 13c and the taxpayer is not taking the EIC based on this child.			

Part III Taxpayers Without a Qualifying Child

16 Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period. See Pub. 596.) Yes No

▶ If you checked "No" on line 16, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

17 Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2013? See the instructions before answering Yes No

▶ If you checked "No" on line 17, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

18 Is the taxpayer eligible to be claimed as a dependent on anyone else's federal income tax return for 2013? If the taxpayer's filing status is married filing jointly, check "No" Yes No

▶ If you checked "Yes" on line 18, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

19 Are the taxpayer's **earned income** and **adjusted gross income** each less than the limit that applies to the taxpayer for 2013? See Pub. 596 for the limit Yes No

▶ If you checked "No" on line 19, **stop**; the taxpayer **cannot** take the EIC. If you checked "Yes" on line 19, the taxpayer can take the EIC. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to find out if **Form 8862** must be filed. Go to line 20.

Part IV Due Diligence Requirements

20 Did you complete Form 8867 based on current information provided by the taxpayer or reasonably obtained by you? Yes No

21 Did you complete the EIC worksheet found in the Form 1040, 1040A, or 1040EZ instructions (or your own worksheet that provides the same information as the 1040, 1040A, or 1040EZ worksheet)? Yes No

22 If any qualifying child was not the taxpayer's son or daughter, do you know or did you ask why the parents were not claiming the child? Yes No Does not apply

23 If the answer to question 13a is "Yes" (indicating that the child lived for more than half the year with someone else who could claim the child for the EIC), did you explain the tiebreaker rules and possible consequences of another person claiming your client's qualifying child? Yes No Does not apply

24 Did you ask this taxpayer any additional questions that are necessary to meet your knowledge requirement? See the instructions before answering Yes No Does not apply

To comply with the EIC knowledge requirement, you must not know or have reason to know that any information you used to determine the taxpayer's eligibility for, and the amount of, the EIC is incorrect. You may not ignore the implications of information furnished to you or known by you, and you must make reasonable inquiries if the information furnished to you appears to be incorrect, inconsistent, or incomplete. At the time you make these inquiries, you must document in your files the inquiries you made and the taxpayer's responses.

25 Did you document (a) the taxpayer's answer to question 22 (if applicable), (b) whether you explained the tiebreaker rules to the taxpayer and any additional information you got from the taxpayer as a result, and (c) any additional questions you asked and the taxpayer's answers? Yes No Does not apply

▶ You have complied with all the due diligence requirements if you:

- Completed the actions described on lines 20 and 21 and checked "Yes" on those lines,
- Completed the actions described on lines 22, 23, 24, and 25 (if they apply) and checked "Yes" (or "Does not apply") on those lines,
- Submit Form 8867 in the manner required, and
- Keep all five of the following records for 3 years from the latest of the dates specified in the instructions under Document Retention:
 - Form 8867, Paid Preparer's Earned Income Credit Checklist,
 - The EIC worksheet(s) or your own worksheet(s),
 - Copies of any taxpayer documents you relied on to determine eligibility for or amount of EIC,
 - A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained, and
 - A record of any additional questions you asked and your client's answers.

▶ You have not complied with all the due diligence requirements if you checked "No" on line 20, 21, 22, 23, 24, or 25. You may have to pay a \$500 penalty for each failure to comply.

Part V Documents Provided to You

26 Identify below any document that the taxpayer provided to you and that you relied on to determine the taxpayer's EIC eligibility. Check all that apply. **Keep a copy of any documents you relied on.** See the instructions before answering. If there is no qualifying child, check box a. If there is no disabled child, check box o.

Residency of Qualifying Child(ren)

- | | |
|--|--|
| <input type="checkbox"/> a No qualifying child | <input type="checkbox"/> i Place of worship statement |
| <input type="checkbox"/> b School records or statement | <input type="checkbox"/> j Indian tribal official statement |
| <input type="checkbox"/> c Landlord or property management statement | <input type="checkbox"/> k Employer statement |
| <input type="checkbox"/> d Health care provider statement | <input type="checkbox"/> l Other (specify) ▼ |
| <input type="checkbox"/> e Medical records | |
| <input checked="" type="checkbox"/> f Child care provider records | |
| <input type="checkbox"/> g Placement agency statement | |
| <input type="checkbox"/> h Social service records or statement | <input type="checkbox"/> m Did not rely on any documents, but made notes in file |
| | <input type="checkbox"/> n Did not rely on any documents |

Disability of Qualifying Child(ren)

- | | |
|--|--|
| <input checked="" type="checkbox"/> o No disabled child | <input type="checkbox"/> s Other (specify) ▼ |
| <input type="checkbox"/> p Doctor statement | |
| <input type="checkbox"/> q Other health care provider statement | |
| <input type="checkbox"/> r Social services agency or program statement | <input type="checkbox"/> t Did not rely on any documents, but made notes in file |
| | <input type="checkbox"/> u Did not rely on any documents |

27 If a Schedule C is included with this return, identify below the information that the taxpayer provided to you and that you relied on to prepare the Schedule C. Check all that apply. **Keep a copy of any documents you relied on.** See the instructions before answering. If there is no schedule C, check box a.

Documents or Other Information

- | | |
|--|--|
| <input type="checkbox"/> a No Schedule C | <input type="checkbox"/> h Bank statements |
| <input type="checkbox"/> b Business license | <input type="checkbox"/> i Reconstruction of income and expenses |
| <input checked="" type="checkbox"/> c Forms 1099 | <input type="checkbox"/> j Other (specify) ▼ |
| <input checked="" type="checkbox"/> d Records of gross receipts provided by taxpayer | |
| <input type="checkbox"/> e Taxpayer summary of income | |
| <input checked="" type="checkbox"/> f Records of expenses provided by taxpayer | <input type="checkbox"/> k Did not rely on any documents, but made notes in file |
| <input type="checkbox"/> g Taxpayer summary of expenses | <input type="checkbox"/> l Did not rely on any documents |

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service (99)

See separate instructions. Attach to your tax return.

Attachment Sequence No. 179

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Michael Smallridge & Nickie Spir

SCHEDULE C - 1

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.

Table with 5 rows for Part I. Columns include line numbers and descriptions: 1 Maximum amount, 2 Total cost of section 179 property, 3 Threshold cost, 4 Reduction in limitation, 5 Dollar limitation for tax year.

Table with 3 columns: (a) Description of property, (b) Cost (business use only), (c) Elected cost. Row 6 is blank.

Table with 12 rows for Part I continuation. Columns include line numbers and descriptions: 7 Listed property, 8 Total elected cost, 9 Tentative deduction, 10 Carryover of disallowed deduction, 11 Business income limitation, 12 Section 179 expense deduction, 13 Carryover of disallowed deduction to 2014.

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.)

Table with 3 rows for Part II. Columns include line numbers and descriptions: 14 Special depreciation allowance, 15 Property subject to section 168(f)(1) election, 16 Other depreciation (including ACRS).

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

Section A

Table with 2 rows for Section A. Columns include line numbers and descriptions: 17 MACRS deductions for assets placed in service in tax years beginning before 2013, 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here.

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

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 19a through 19i list property classifications.

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

Table with 3 rows for Section C. Columns include line numbers and descriptions: 20a Class life, b 12-year, c 40-year.

Part IV Summary (See instructions.)

Table with 3 rows for Part IV. Columns include line numbers and descriptions: 21 Listed property, 22 Total, 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.

For Paperwork Reduction Act Notice, see separate instructions.

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service (99)

See separate instructions. Attach to your tax return.

Attachment Sequence No. 179

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Michael Smallridge & Nickie Spir

SCHEDULE C - 2

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.

Table with 5 columns: Line number, Description, and three columns for amounts. Lines 1-5: Maximum amount, Total cost, Threshold cost, Reduction in limitation, Dollar limitation. Lines 6-13: Detailed property information and carryover amounts.

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.)

Table with 2 columns: Line number and Amount. Lines 14-16: Special depreciation allowance, Property subject to section 168(f)(1) election, Other depreciation.

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

Section A

Table with 2 columns: Line number and Amount. Lines 17-18: MACRS deductions for assets placed in service before 2013, and election to group assets.

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

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 19a-i: 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, 25-year property, Residential rental property, Nonresidential real property.

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

Table with 2 columns: Line number and Amount. Lines 20a-c: Class life for 12-year and 40-year property.

Part IV Summary (See instructions.)

Table with 2 columns: Line number and Amount. Lines 21-23: Listed property amount, Total depreciation amount, and portion of basis attributable to section 263A costs.

For Paperwork Reduction Act Notice, see separate instructions.

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

Business or activity to which this form relates

Identifying number

Michael Smallridge & Nickie Spir

SCHEDULE C - 3

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.

Table with 5 rows for lines 1-5: Maximum amount, Total cost of section 179 property, Threshold cost, Reduction in limitation, Dollar limitation.

Table with 3 columns: (a) Description of property, (b) Cost (business use only), (c) Elected cost. Row 6 is blank.

Table with 12 rows for lines 7-13: Listed property, Total elected cost, Tentative deduction, Carryover of disallowed deduction, Business income limitation, Section 179 expense deduction, Carryover of disallowed deduction to 2014.

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.)

Table with 3 rows for lines 14-16: Special depreciation allowance, Property subject to section 168(f)(1) election, Other depreciation (including ACRS).

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

Section A

Table with 2 rows for lines 17-18: MACRS deductions for assets placed in service before 2013, and election to group assets.

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

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 19a-i.

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

Table with 3 rows for lines 20a-c: Class life (12-year, 40-year).

Part IV Summary (See instructions.)

Table with 3 rows for lines 21-23: Listed property, Total, and portion of the basis attributable to section 263A costs.

For Paperwork Reduction Act Notice, see separate instructions.

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

Business or activity to which this form relates

Identifying number

Michael Smallridge & Nickie Spir

SCHEDULE C - 4

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.

Table with 5 rows for Section 179 election. Columns include line number, description, and amount. Lines 1-5 are mostly blank.

Table with 3 columns: (a) Description of property, (b) Cost (business use only), (c) Elected cost. Row 6 is blank.

Table with 12 rows for Section 179 calculations. Columns include line number, description, and amount. Lines 7-13 contain numerical values.

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.)

Table with 3 rows for Special Depreciation Allowance. Columns include line number, description, and amount. Lines 14-16 are blank.

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

Section A

Table with 2 rows for Section A. Columns include line number, description, and amount. Lines 17-18 are blank.

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

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 19a-i are blank.

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

Table with 3 rows for Section C. Columns include line number, description, and amount. Lines 20a-c are blank.

Part IV Summary (See instructions.)

Table with 3 rows for Summary. Columns include line number, description, and amount. Lines 21-23 contain numerical values.

For Paperwork Reduction Act Notice, see separate instructions.

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

Business or activity to which this form relates

Identifying number

Michael Smallridge & Nickie Spir

SCHEDULE E - 1

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.

Table with 5 main rows for Part I. Line 1: Maximum amount. Line 2: Total cost of section 179 property. Line 3: Threshold cost. Line 4: Reduction in limitation. Line 5: Dollar limitation. Line 6: Description of property, Cost, Elected cost. Line 7: Listed property amount. Line 8: Total elected cost. Line 9: Tentative deduction. Line 10: Carryover of disallowed deduction. Line 11: Business income limitation. Line 12: Section 179 expense deduction. Line 13: Carryover of disallowed deduction to 2014.

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.)

Table with 3 rows for Part II. Line 14: Special depreciation allowance. Line 15: Property subject to section 168(f)(1) election. Line 16: Other depreciation (including ACRS).

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

Section A

Table with 2 rows for Section A. Line 17: MACRS deductions for assets placed in service in tax years beginning before 2013. Line 18: If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here.

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

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows include 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, 25-year property, Residential rental property (01-2013), and Nonresidential real property.

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

Table with 3 rows for Section C. Line 20a: Class life. Line 20b: 12-year. Line 20c: 40-year.

Part IV Summary (See instructions.)

Table with 3 rows for Part IV. Line 21: Listed property. Line 22: Total. Line 23: For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.

For Paperwork Reduction Act Notice, see separate instructions.