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NAME (S) :	SSN:
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**ELECTION RE: ADOPTION OF LEASE VALUATION TABLES
FOR EMPLOYEE USAGE OF VEHICLES
PURSUANT TO IRC REG. §1.61-21(d) (7)**

The undersigned hereby adopts the lease valuation tables set forth in IRC Reg. §1.61-21(d) (2) (iii) for purposes of valuing the benefit derived from use of vehicles by non-owner employees. The election is being made on the first day upon which the vehicle identified below is being made available to said employee for personal use.

DESCRIPTION OF VEHICLE

CURRENT VALUE

It is understood that the employer will utilize the vehicle lease valuation rules and tables specified by IRC Reg. §1.61-21(d) (2) (iii) for the vehicle identified above for all subsequent years in which said vehicle is utilized by any employee for personal use.

Dated this _____ day of _____, 201____.

, Employer

(Revised 11/13)

<p>1. Enter the total pension or annuity payments received this year. Also, add this amount to the total for Form 1040, line 16a; Form 1040A, line 12a; or Form 1040NR, line 17a</p>	1. _____
<p>2. Enter your cost in the plan (contract) at the annuity starting date plus any death benefit exclusion.* See <i>Cost (Investment in the Contract)</i>, earlier</p>	2. _____
<p>Note: If your annuity starting date was before this year and you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3.</p>	
<p>3. Enter the appropriate number from Table 1 below. But if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, enter the appropriate number from Table 2 below.</p>	3. _____
<p>4. Divide line 2 by the number on line 3</p>	4. _____
<p>5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was before 1987, enter this amount on line 8 below and skip lines 6, 7, 10, and 11. Otherwise, go to line 6</p>	5. _____
<p>6. Enter any amounts previously recovered tax free in years after 1986. This is the amount shown on line 10 of your worksheet for last year</p>	6. _____
<p>7. Subtract line 6 from line 2</p>	7. _____
<p>8. Enter the smaller of line 5 or line 7</p>	8. _____
<p>9. Taxable amount for year. Subtract line 8 from line 1. Enter the result, but not less than zero. Also, add this amount to the total for Form 1040, line 16b; Form 1040A, line 12b; or Form 1040NR, line 17b. Note: If your Form 1099-R shows a larger taxable amount, use the amount figured on this line instead. If you are a retired public safety officer, see <i>Insurance Premiums for Retired Public Safety Officers</i>, earlier, before entering an amount on your tax return</p>	9. _____
<p>10. Was your annuity starting date before 1987? <input type="checkbox"/> Yes. STOP. Do not complete the rest of this worksheet. <input type="checkbox"/> No. Add lines 6 and 8. This is the amount you have recovered tax free through 2012. You will need this number if you need to fill out this worksheet next year</p>	10. _____
<p>11. Balance of cost to be recovered. Subtract line 10 from line 2. If zero, you will not have to complete this worksheet next year. The payments you receive next year will generally be fully taxable</p>	11. _____
<p>* A death benefit exclusion (up to \$5,000) applied to certain benefits received by employees who died before August 21, 1996.</p>	

Table 1 for Line 3 Above

IF the age at annuity starting date was ...	AND your annuity starting date was—	
	BEFORE November 19, 1996, enter on line 3 ...	AFTER November 18, 1996, enter on line 3 ...
55 or under	300	360
56-60	260	310
61-65	240	260
66-70	170	210
71 or over	120	160

Table 2 for Line 3 Above

IF the combined ages at annuity starting date were ...	THEN enter on line 3 ...
110 or under	410
111-120	360
121-130	310
131-140	260
141 or over	210

NAME (S) :	SSN/TIN:
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CCC LOANS REPORTED UNDER ELECTION -- IRC §77

Date Received	Loan #	What Sealed	Amount Received	Bushels Sealed

TOTAL:

Application for Change in Accounting Method

Name of filer (name of parent corporation if a consolidated group) (see instructions)	Identification number (see instructions)
	Principal business activity code number (see instructions)
Number, street, and room or suite no. If a P.O. box, see the instructions.	Tax year of change begins (MM/DD/YYYY) Tax year of change ends (MM/DD/YYYY)
City or town, state, and ZIP code	Name of contact person (see instructions)
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)	Contact person's telephone number

If the applicant is a member of a consolidated group, check this box

If **Form 2848**, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box

<p>Check the box to indicate the type of applicant.</p> <p><input type="checkbox"/> Individual <input type="checkbox"/> Cooperative (Sec. 1381)</p> <p><input type="checkbox"/> Corporation <input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> Controlled foreign corporation (Sec. 957) <input type="checkbox"/> S corporation</p> <p><input type="checkbox"/> 10/50 corporation (Sec. 904(d)(2)(E)) <input type="checkbox"/> Insurance co. (Sec. 816(a))</p> <p><input type="checkbox"/> Qualified personal service corporation (Sec. 448(d)(2)) <input type="checkbox"/> Insurance co. (Sec. 831)</p> <p><input type="checkbox"/> Exempt organization. Enter Code section ▶</p> <p><input type="checkbox"/> Other (specify) ▶</p>	<p>Check the appropriate box to indicate the type of accounting method change being requested. (see instructions)</p> <p><input type="checkbox"/> Depreciation or Amortization</p> <p><input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions</p> <p><input type="checkbox"/> Other (specify) ▶</p>
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Caution. To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested.

The taxpayer must attach all applicable supplemental statements requested throughout this form.

Part I Information For Automatic Change Request

	Yes	No
<p>1 Enter the applicable designated automatic accounting method change number for the requested automatic change. Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS. If the requested change has no designated automatic accounting method change number, check "Other," and provide both a description of the change and citation of the IRS guidance providing the automatic change. See instructions.</p> <p>▶ (a) Change No. _____ (b) Other <input type="checkbox"/> Description ▶ _____</p>		
<p>2 Do any of the scope limitations described in section 4.02 of Rev. Proc. 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If "Yes," attach an explanation.</p>		
<p>Note. Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable).</p>		

Part II Information For All Requests

	Yes	No
<p>3 Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)? If "Yes," the applicant is not eligible to make the change under automatic change request procedures.</p>		
<p>4a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? If "No," go to line 5.</p>		
<p>b Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)?</p>		

Signature (see instructions)

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.

Filer

Preparer (other than filer/applicant)

Signature and date

Name and title (print or type)

Signature of individual preparing the application and date

Name of individual preparing the application (print or type)

Name of firm preparing the application

Part II Information For All Requests (continued)	Yes	No
<p>4c Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)?</p>		
<p>d Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)? If "Yes," attach the consent statement from the director.</p>		
<p>e Is the request to change the method of accounting being filed under the 90-day or 120-day window period? If "Yes," check the box for the applicable window period and attach the required statement (see instructions). <input type="checkbox"/> 90 day <input type="checkbox"/> 120 day: Date examination ended ▶ _____</p>		
<p>f If you answered "Yes" to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination. Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____</p>		
<p>g Has a copy of this Form 3115 been provided to the examining agent identified on line 4f?</p>		
<p>5a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court? If "Yes," enter the name of the (check the box) <input type="checkbox"/> Appeals officer and/or <input type="checkbox"/> counsel for the government, telephone number, and the tax year(s) before Appeals and/or a Federal court. Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____</p>		
<p>b Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a?</p>		
<p>c Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member) (see instructions)? If "Yes," attach an explanation.</p>		
<p>6 If the applicant answered "Yes" to line 4a and/or 5a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court.</p>		
<p>7 If, for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity? If "Yes," the applicant is not eligible to make the change.</p>		
<p>8a Does the applicable revenue procedure (advance consent or automatic consent) state that the applicant does not receive audit protection for the requested change (see instructions)?</p>		
<p>b If "Yes," attach an explanation.</p>		
<p>9a Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in method of accounting within the past 5 years (including the year of the requested change)?</p>		
<p>b If "Yes," for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent.</p>		
<p>c If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation.</p>		
<p>10a Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice?</p>		
<p>b If "Yes," for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in method of accounting, or technical advice), and the specific issue(s) in the request(s).</p>		
<p>11 Is the applicant requesting to change its overall method of accounting? If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also, complete Schedule A on page 4 of this form.</p>		
<p>Present method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)</p>		
<p>Proposed method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)</p>		

Part II Information For All Requests (continued)		Yes	No						
12	If the applicant is either (i) not changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following: a The item(s) being changed. b The applicant's present method for the item(s) being changed. c The applicant's proposed method for the item(s) being changed. d The applicant's present overall method of accounting (cash, accrual, or hybrid).								
13	Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe: whether each trade or business is accounted for separately; the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; the overall method of accounting for each trade or business; and which trade or business is requesting to change its accounting method as part of this application or a separate application.								
14	Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions If "No," attach an explanation.								
15a	Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)?								
b	If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application.								
16	Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response?								
17	If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change. <table border="1" style="width:100%; border-collapse: collapse; margin-left: 20px;"> <tr> <td style="width: 33%;">1st preceding year ended: mo. yr.</td> <td style="width: 33%;">2nd preceding year ended: mo. yr.</td> <td style="width: 33%;">3rd preceding year ended: mo. yr.</td> </tr> <tr> <td style="text-align: right;">\$</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">\$</td> </tr> </table>	1st preceding year ended: mo. yr.	2nd preceding year ended: mo. yr.	3rd preceding year ended: mo. yr.	\$	\$	\$		
1st preceding year ended: mo. yr.	2nd preceding year ended: mo. yr.	3rd preceding year ended: mo. yr.							
\$	\$	\$							

Part III Information For Advance Consent Request		Yes	No
18	Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures.		
19	Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists.		
20	Attach a copy of all documents related to the proposed change (see instructions).		
21	Attach a statement of the applicant's reasons for the proposed change.		
22	If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? If "No," attach an explanation.		
23a	Enter the amount of user fee attached to this application (see instructions). ▶ \$ _____		
b	If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions).		

Part IV Section 481(a) Adjustment		Yes	No
24	Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment? If "Yes," do not complete lines 25, 26, and 27 below.		
25	Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. ▶ \$ _____ Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant.		

Part IV Section 481(a) Adjustment (continued)		Yes	No
26	If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?		
27	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? If "Yes," attach an explanation.		

Schedule A—Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed.)

Part I Change in Overall Method (see instructions)

1 Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g.

	Amount
a Income accrued but not received (such as accounts receivable)	\$
b Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method	
c Expenses accrued but not paid (such as accounts payable)	
d Prepaid expenses previously deducted	
e Supplies on hand previously deducted and/or not previously reported	
f Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II	
g Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment. ▶	
h Net section 481(a) adjustment (Combine lines 1a–1g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25.	\$

2 Is the applicant also requesting the recurring item exception under section 461(h)(3)? **Yes** **No**

3 Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences.

Part II Change to the Cash Method For Advance Consent Request (see instructions)

Applicants requesting a change to the cash method must attach the following information:

1 A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.

2 An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations.

Schedule B—Change to the Deferral Method for Advance Payments (see instructions)

1 If the applicant is requesting to change to the Deferral Method for advance payments described in section 5.02 of Rev. Proc. 2004-34, 2004-1 C.B. 991, attach the following information:

a A statement explaining how the advance payments meet the definition in section 4.01 of Rev. Proc. 2004-34.

b If the applicant is filing under the automatic change procedures of Rev. Proc. 2008-52, the information required by section 8.02(3)(a)-(c) of Rev. Proc. 2004-34.

c If the applicant is filing under the advance consent provisions of Rev. Proc. 97-27, the information required by section 8.03(2)(a)-(f) of Rev. Proc. 2004-34.

2 If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1.451-5(b)(1)(ii), attach the following.

a A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1).

b A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3).

c A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1.451-5(b)(1)(ii).

d A statement explaining whether the inventoriable goods exception of Regulations section 1.451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income.

NAME (S) :	SSN/TIN:
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**ADDITIONAL INFORMATION - APPLICATION FOR CHANGE
IN ACCOUNTING METHOD
CHANGE IN REPORTING CCC LOANS UNDER IRC §77
(Authorized by Rev. Proc. 2011-14, Appendix Section 2.01)**

Part II - Question 12:

- (a) IRC §77 method for reporting Commodity Credit Corporation loans.
- (b) Income method under prior IRC §77 election.
- (c) "Loan" method.
- (d) Cash.

Part II - Question 14:

- (a) The loan method for reporting CCC loans will be used for the taxpayer's books and records.
- (b) The loan method for reporting CCC loans conforms to GAAP and to the best accounting practice for farmers.

Part III - Question 18: Rev. Proc. 2011-14, Appendix Section 2.01, permits a taxpayer to automatically change from the income method of reporting CCC loans under IRC §77 to the loan method.

Part III - Question 19 & 21: The Applicant is accomplishing this change under the automatic consent provisions of Rev. Proc. 2011-14, Appendix Section 2.01. This will accomplish a change in reporting CCC loans from the income method to the loan method. Reporting CCC loan proceeds as loans rather than as income in the year of receipt of the loan proceeds allows the taxpayer greater flexibility in utilizing CCC loans in conjunction with other USDA farm programs.

Part IV - Question 24: No Section 481(a) adjustment is required; per Rev. Proc. 2011-14, Section 2.06, this change is accomplished on a cut-off basis with no adjustment required.

ADDITIONAL DOCUMENTATION ATTACHED: See attached Form 2848, Power of Attorney and Declaration of Representative.

(Revised 11/12)

SOCIAL SECURITY BENEFITS: GROSS INCOME INCLUSION
(IRC §86(a) & (c))
SINGLE, HEAD OF HOUSEHOLD AND
MARRIED FILING SEPARATELY AND LIVED APART FROM SPOUSE FOR ENTIRE YEAR

1. Determine Provisional Income:

ADJUSTED GROSS INCOME	\$ _____
ADD: Tax-exempt interest/dividends	_____
Exclusion for foreign earned income; U.S. possession source income; and Puerto-Rican source income.	_____
 MODIFIED ADJUSTED GROSS INCOME	 _____
ADD: One-half of social security benefits received	_____
PROVISIONAL INCOME (if ≤ \$25,000, <u>STOP</u> , no social security benefits are includible in gross income)	\$ <u>_____</u>

2. Is provisional income greater than \$34,000?

If YES, complete balance of worksheet
 If NO, determine gross income inclusion using only Step 3

3. Determine includible benefits under 50% rules:

PROVISIONAL INCOME	\$ _____	
LESS: BASE AMOUNT	(25,000)	
EXCESS	_____	
TIMES: 50%	x _____ 50%	
TENTATIVE GROSS INCOME INCLUSION	\$ <u>_____</u>	(A)
 SOCIAL SECURITY BENEFITS	 \$ _____	
TIMES: 50%	x _____ 50%	
TENTATIVE GROSS INCOME INCLUSION	\$ <u>_____</u>	(B)

Includible benefits under 50% rules [Lesser of (A) or (B)] \$ _____

NOTE: IF PROVISIONAL INCOME IS LESS THAN \$34,000, STOP HERE.
STEP 3. COMPUTATION EQUALS GROSS INCOME INCLUSION.

4. Compute 50% of difference in base amounts
 [(\$34,000 - \$25,000) X 50%] \$ 4,500

5. Lesser of 3. or 4. \$ _____

6. Determine includible benefits under the 85% rules:

PROVISIONAL INCOME	\$ _____	
LESS: BASE AMOUNT	(34,000)	
EXCESS	_____	
TIMES: 85%	x _____ 85%	
TENTATIVE GROSS INCOME INCLUSION	\$ _____	

7. Add Items 5. and 6. \$ _____

8. Determine maximum includible benefits:

SOCIAL SECURITY BENEFITS	\$ _____	
TIMES: 85%	x _____ 85%	
TENTATIVE GROSS INCOME INCLUSION	\$ _____	

9. Gross Income Inclusion (Lesser of 7. or 8.) \$ _____

NOTE: If married filing separately and lived with your spouse at any time during the year, threshold exemption = \$-0-.

SOCIAL SECURITY BENEFITS: GROSS INCOME INCLUSION
(IRC §86(a) & (c))
MARRIED FILING JOINTLY

1. Determine Provisional Income:

ADJUSTED GROSS INCOME	\$ _____
ADD: Tax-exempt interest/dividends	_____
Exclusion for foreign earned income; U.S. possession source income; and Puerto-Rican source income.	_____
 MODIFIED ADJUSTED GROSS INCOME	 _____
ADD: One-half of social security benefits received	_____
 PROVISIONAL INCOME (if ≤ \$32,000, STOP, no social security benefits are includible in gross income)	 \$ _____

2. Is provisional income greater than \$44,000?

If YES, complete balance of worksheet
If NO, determine gross income inclusion using only Step 3

3. Determine includible benefits under 50% rules:

PROVISIONAL INCOME	\$ _____	
LESS: BASE AMOUNT	(32,000)	
EXCESS	_____	
TIMES: 50%	x _____ 50%	
TENTATIVE GROSS INCOME INCLUSION	\$ _____	(A)
 SOCIAL SECURITY BENEFITS	 \$ _____	
TIMES: 50%	x _____ 50%	
TENTATIVE GROSS INCOME INCLUSION	\$ _____	(B)

Includible benefits under 50% rules [Lesser of (A) or (B)] \$ _____

NOTE: IF PROVISIONAL INCOME IS LESS THAN \$44,000, STOP HERE.
STEP 3. COMPUTATION EQUALS GROSS INCOME INCLUSION.

4. Compute 50% of difference in base amounts
[(\$44,000 - \$32,000) X 50%] \$ 6,000

5. Lesser of 3. or 4. \$ _____

6. Determine includible benefits under the 85% rules:

PROVISIONAL INCOME	\$ _____	
LESS: BASE AMOUNT	(44,000)	
EXCESS	_____	
TIMES: 85%	x _____ 85%	
TENTATIVE GROSS INCOME INCLUSION	\$ _____	_____

7. Add Items 5. and 6. \$ _____

8. Determine maximum includible benefits:

SOCIAL SECURITY BENEFITS	\$ _____	
TIMES: 85%	x _____ 85%	
TENTATIVE GROSS INCOME INCLUSION	\$ _____	_____

9. Gross Income Inclusion (Lesser of 7. or 8.) \$ _____

(Revised 11/13)

NAME (S) :	SSN/TIN:
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**ELECTION NOT TO CLAIM
ADDITIONAL FIRST YEAR DEPRECIATION
(Pursuant to IRC §168(k)(2)(D)(iii))**

(Election for All Applicable Recovery Period Classes)

BE HEREBY ADVISED, that the taxpayer(s) elect(s) not to claim additional first year depreciation authorized by IRC §168(k) for qualified new ("original use") property placed in service during the tax year, as follows:

The taxpayer(s) hereby elect(s) not to claim the 50% first year additional depreciation for all qualified property in all applicable recovery period classes (3 yr, 5yr., 7 yr., 10 yr., 15 yr. and 20 yr.)

BE FURTHER ADVISED that this "**election out**" is being made pursuant to IRC §168(k)(2)(D)(iii). The taxpayer(s) understand(s) that this election, once made, shall be irrevocable with respect to all qualified property placed in service during this calendar/fiscal year which is depreciable as part of the above noted applicable class/classes of recovery property.

NAME(S) :	SSN/TIN:
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**ELECTION NOT TO CLAIM
ADDITIONAL FIRST YEAR DEPRECIATION
(Pursuant to IRC §168(k)(2)(D)(iii))**

(Class-by-Class Election)

BE HEREBY ADVISED, that the taxpayer(s) elect(s) not to claim additional first year depreciation authorized by IRC §168(k) for certain qualified new ("original use") property placed in service during the tax year. The taxpayer(s) hereby elect(s) not to claim additional first year depreciation on all qualified property in the following applicable recovery period classes:

- 3 yr. property _____
- 5 yr. property _____
- 7 yr. property _____
- 10 yr. property _____
- 15 yr. property _____
- 20 yr. property _____

BE FURTHER ADVISED that this "election out" is being made pursuant to IRC §168(k)(2)(D)(iii). The taxpayer(s) understand(s) that this election, once made, shall be irrevocable with respect to all qualified property placed in service during this calendar/fiscal year which is depreciable as part of the above noted applicable class/classes of recovery property.

**ACKNOWLEDGMENT OF CHARITABLE CONTRIBUTION
PURSUANT TO IRC §170(f)(8) and REG. §1.170A-13(f)**

The undersigned charity hereby acknowledges receipt of the contribution(s) listed below from the taxpayer(s) whose name(s) appear below. All contributions were made in cash, unless otherwise denoted; and, the donee organization did not provide any goods or services in consideration for the property given.

<u>DONOR</u>	<u>CASH AMOUNT GIVEN</u>
_____	\$ _____
_____	<u>DATE OF GIFT</u>
_____	_____

<u>DESCRIPTION OF PROPERTY</u> (If Required)	<u>FMV OF PROPERTY</u>
_____	\$ _____
_____	<u>DATE OF GIFT</u>
_____	_____

This acknowledgment is given for the purpose of satisfying the requirements of Section 170(f)(8) of the Internal Revenue Code of 1986, as amended.

Dated this _____ day of _____, 201__.

Charitable Organization

By: _____
Officer

NOTE: The above Acknowledgement is required for contributions of \$250 or more. (Revised 11/13)

NAME (S) :	SSN:
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**NET OPERATING LOSS (NOL) CALCULATION (1998 and after)
IN COMPLIANCE WITH INTERNAL REVENUE CODE REG. §1.172-1(c)**

	Adjusted Gross Income:	\$
Reduce Loss	1) NOL carryover or carry-back from another year	\$
By:	2)* Business capital losses in excess of business capital gains ¹ (Schedule D)	\$
	3)* Nonbusiness capital losses in excess of nonbusiness capital gains (Schedule D).	\$
	4) MSA, HSA, IRA, 401(k), SEP, SIMPLE retirement plan deduction, etc. .	\$
	5) Alimony paid, interest penalty on early withdrawal, student loan interest deduction, tuition/fees deduction, HSA deduction, etc.	\$ _____
	Subtotal	\$ _____
Increase Loss	1) Schedule A casualty/theft losses	\$
By:	2) Schedule A <u>business</u> deductions to extent exceed std. deduction:	\$
	**State income tax (allocate). . .	\$
	**Misc. deductions (allocate). . .	\$
	3) Nonbusiness income (Sch. B int./div.; Sch. D gross nonbus. gains; alimony; Social Security benefits (taxable portion); retirement plans, pensions, etc.) <u>to extent does not exceed standard deduction plus excess nonbusiness itemized deductions</u>	\$ _____
	NOL for year ²	\$ _____

* Include only to extent of capital loss limitation on Schedule D.

** Usually must separate business and non-business portions.

¹ Reduced by extent net nonbusiness capital gains (Schedule D) exceed net "other" nonbusiness deductions (Schedule A, Schedule B, etc.).

² Carryback 2 years; carryover 20 years; unless election to forego carryback pursuant to Internal Revenue Code §172(b)(3). **NOTE - 2008 AND 2009 NOLs: Eligible for 2, 3, 4 or 5 year carryback.** IRC §172(b)(1)(H).

NOTE: Eligible for 5 year carryback if qualified disaster loss from federally declared disaster area after 12/31/07; or an NOL attributable to qualified disaster recovery assistance losses, or eligible storm losses, arising from the 2008 Midwestern disaster area.

NAME(S):	SSN:
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**NET OPERATING LOSS (NOL) CALCULATION (1998 and after)
IN COMPLIANCE WITH INTERNAL REVENUE CODE REG. §1.172-1(c)**

Adjusted Gross Income:		\$
Reduce	1) NOL carryover or carry-back from another year	\$
Loss	2)* Business capital losses in excess of business capital gains ¹ (Schedule D)	\$
By:	3)* Nonbusiness capital losses in excess of nonbusiness capital gains (Schedule D)	\$
	4) MSA, HSA, IRA, 401(k), SEP, SIMPLE retirement plan deduction, etc.	\$
	5) Alimony paid, interest penalty on early withdrawal, student loan interest deduction, tuition/fees deduction, HSA deduction, etc.	\$ _____
	Subtotal	\$ _____
Increase	1) Schedule A casualty/theft losses	\$
Loss	2) Schedule A <u>business</u> deductions to extent exceed std. deduction:	
By:	**State income tax (allocate)	\$
	**Misc. deductions (allocate)	\$
	3) Nonbusiness income (Sch. B int./div.; Sch. D gross nonbus. gains; alimony; Social Security benefits (taxable portion); retirement plans, pensions, etc.) <u>to extent does not exceed standard deduction plus excess nonbusiness itemized deductions</u>	\$ _____
	NOL for year ²	\$ _____

Farming loss portion of NOL (Schedule F) -- **eligible for 5-yr. carryback** (cannot exceed NOL for year) \$ _____

Remaining NOL for year -- (eligible for 2-yr. (or 5 yr.) carryback)² \$ _____

FARMING LOSS (SCHEDULE F): A farming loss is defined as the amount of any NOL attributable to the income and deductions of a farming business as defined in IRC §263A(e)(4). A farming loss cannot exceed the taxpayer's NOL for the taxable year.

* Include only to extent of capital loss limitation on Schedule D.

** Usually must separate business and non-business portions.

¹ Reduced by extent net nonbusiness capital gains (Schedule D) exceed net "other" nonbusiness deductions (Schedule A, Schedule B, etc.).

² Carryback 2 years; carryover 20 years; unless election to forego carryback pursuant to Internal Revenue Code §172(b)(3). **NOTE - 2008 AND 2009 NOLs: Eligible for 2, 3, 4 or 5 year carryback.** IRC §172(b)(1)(H).

NOTE: Eligible for 5 year carryback if qualified disaster loss from federally declared disaster area after 12/31/07; or an NOL attributable to qualified disaster recovery assistance losses, or eligible storm losses, arising from the 2008 Midwestern disaster area.

Schedule A – NOL (see instructions)

1	Enter the amount from your 2012 Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts, enter taxable income increased by the total of the charitable deduction, income distribution deduction, and exemption amount.			1
2	Nonbusiness capital losses before limitation. Enter as a positive number.	2		
3	Nonbusiness capital gains (without regard to any section 1202 exclusion).	3		
4	If line 2 is more than line 3, enter the difference. Otherwise, enter -0-.	4		
5	If line 3 is more than line 2, enter the difference. Otherwise, enter -0-.	5		
6	Nonbusiness deductions (see instructions).	6		
7	Nonbusiness income other than capital gains (see instructions).	7		
8	Add lines 5 and 7.	8		
9	If line 6 is more than line 8, enter the difference. Otherwise, enter -0-.			9
10	If line 8 is more than line 6, enter the difference. Otherwise, enter -0-. But do not enter more than line 5.	10		
11	Business capital losses before limitation. Enter as a positive number.	11		
12	Business capital gains (without regard to any section 1202 exclusion).	12		
13	Add lines 10 and 12.	13		
14	Subtract line 13 from line 11. If zero or less, enter -0-.	14		
15	Add lines 4 and 14.	15		
16	Enter the loss, if any, from line 16 of your 2012 Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 15, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you do not have a loss on that line (and do not have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15.	16		
17	Section 1202 exclusion. Enter as a positive number.			17
18	Subtract line 17 from line 16. If zero or less, enter -0-.	18		
19	Enter the loss, if any, from line 21 of your 2012 Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 16 of Schedule D (Form 1041).) Enter as a positive number.	19		
20	If line 18 is more than line 19, enter the difference. Otherwise, enter -0-.	20		
21	If line 19 is more than line 18, enter the difference. Otherwise, enter -0-.			21
22	Subtract line 20 from line 15. If zero or less, enter -0-.			22
23	Domestic production activities deduction from your 2012 Form 1040, line 35, or Form 1040NR, line 34 (or included on Form 1041, line 15a).			23
24	NOL deduction for losses from other years. Enter as a positive number.			24
25	NOL. Combine lines 1, 9, 17, and 21 through 24. If the result is less than zero, enter it here and on page 1, line 1a. If the result is zero or more, you do not have an NOL.			25

DO NOT FILE

BAA

NOL Worksheet 1

Allocation of Ordinary Income between Business and Nonbusiness Ordinary Income

Location Form 1040	Item	Amount on tax return	Disposition	Amount as Business	Amount as Nonbusiness	AMT Nonbusiness
Line 7	Wages, salary, etc.	_____	Business	_____	XXXXXXXXXX	XXXXXXXXXX
Line 8a	Taxable interest	_____	Nonbusiness	XXXXXXXXXX	_____	_____
Line 8b	Tax-exempt interest	_____	Nonbusiness ¹	XXXXXXXXXX	_____	_____
Line 9	Dividends	_____	Nonbusiness	XXXXXXXXXX	_____	_____
Line 10	Taxable refunds	_____	Allocate ²	_____	XXXXXXXXXX	XXXXXXXXXX
Line 11	Alimony	_____	Nonbusiness	XXXXXXXXXX	_____	_____
Line 12	Business income (loss) Schedule C	_____	Business	_____	XXXXXXXXXX	XXXXXXXXXX
Line 14	Form 4797 gains or losses	_____	Business	_____	XXXXXXXXXX	XXXXXXXXXX
Line 15b	Taxable amount of IRA distributions	_____	Nonbusiness	XXXXXXXXXX	_____	_____
Line 16b	Taxable amount of pensions	_____	Nonbusiness	XXXXXXXXXX	_____	_____
Line 17	Rents, royalties, and partnership income	_____	Usually business	_____	XXXXXXXXXX	XXXXXXXXXX
Line 18	Farm income (or loss)	_____	Business	_____	XXXXXXXXXX	XXXXXXXXXX
Line 19	Taxable unemployment	_____	Business	_____	XXXXXXXXXX	XXXXXXXXXX
Line 20b	Taxable social security benefits	_____	Nonbusiness	XXXXXXXXXX	_____	_____
Line 21	Other income	_____	Allocate	_____	_____	_____
TOTALS		_____		_____	_____	_____

¹ Nontaxable interest is nonbusiness income for AMT purposes only.

² The state and local income tax refund is to be allocated between business and nonbusiness income according to the income of the year that created the refund. For this allocation, salaries and wages are treated as business income. State and local income tax refunds are not included when calculating AMT.

NOL Worksheet 2

Allocation of Deductions between Business Deductions and Nonbusiness Deductions

Location Form 1040	Item	Amount on tax return	Disposition	Amount as Business	Amount as Nonbusiness	AMT Nonbusiness
Line 23	Educator expenses	_____	Business	_____	XXXXXXXXXX	XXXXXXXXXX
Line 24	Reservist/artist expense	_____	Business	_____	XXXXXXXXXX	XXXXXXXXXX
Line 25	HSA deduction	_____	Nonbusiness	XXXXXXXXXX	_____	_____
Line 26	Moving expenses	_____	Business	_____	XXXXXXXXXX	XXXXXXXXXX
Line 27	SE tax (one-half)	_____	Business	_____	XXXXXXXXXX	XXXXXXXXXX
Line 28	Keogh, SEP, SIMPLE & 401(k)	_____	Nonbusiness	XXXXXXXXXX	_____	_____
Line 29	SE health insurance	_____	Business	_____	XXXXXXXXXX	XXXXXXXXXX
Line 30	Penalty, early withdrawal	_____	Nonbusiness	XXXXXXXXXX	_____	_____
Line 31	Alimony	_____	Nonbusiness	XXXXXXXXXX	_____	_____
Line 32	IRA deduction	_____	Nonbusiness	XXXXXXXXXX	_____	_____
Line 33	Student loan interest	_____	Nonbusiness	XXXXXXXXXX	_____	_____
Line 34	Tuition/fees	_____	Nonbusiness	XXXXXXXXXX	_____	_____
Line 35	Domestic Prod. Activities	_____	Business	_____	XXXXXXXXXX	XXXXXXXXXX
Line 36	Other ³	_____	Allocate	_____	_____	_____
Line 40	Std. deduction (if claimed)	_____	Nonbusiness	XXXXXXXXXX	_____	XXXXXXXXXX ⁴
Sch. A (Form 1040) (Itemized Deductions, if claimed)						
Line 4	Medical	_____	Nonbusiness	XXXXXXXXXX	_____	_____ ⁵
Line 9	Taxes	_____	Allocate ⁶	_____	_____	XXXXXXXXXX ⁷
Line 15	Interest	_____	Nonbusiness	XXXXXXXXXX	_____	_____
Line 19	Contributions	_____	Nonbusiness	XXXXXXXXXX	_____	_____
Line 20	Casualty	_____	Business	_____	XXXXXXXXXX	XXXXXXXXXX
Line 27	Misc. (2% floor)	_____	Allocate ⁸	_____	_____	XXXXXXXXXX
Line 28	Other misc.	_____	Allocate ⁹	_____	_____	_____
TOTALS		_____		_____	_____	_____

³ Include only “other” items such as Archer MSA deduction, jury duty pay given to employer, etc. Do not include amounts reported on lines 23 through 35.

⁴ If the standard deduction was claimed for the regular tax, neither the standard deduction nor the itemized deductions can be claimed for the AMT.

⁵ The medical deduction floor is 10% of the adjusted gross income for AMT purposes.

⁶ The state and local income taxes paid are allocated between business and nonbusiness deductions according to the income of the year that created the taxes. For this allocation, salaries and wages are treated as business income. Taxes are not allowed as a deduction when calculating AMT.

⁷ The alternative minimum tax interest deduction is the same as the regular tax interest deduction except for the following adjustments: (1) if debt on a personal residence has been refinanced, interest on debt in excess of the debt before refinancing cannot be deducted for AMT purposes; and (2) the investment interest deduction must be recalculated to include income from private activity bonds in investment income and the expenses on those bonds in investment expenses.

⁸ Since the amount on line 27, Schedule A, is reduced by 2% of AGI, the amounts allocated to business and nonbusiness must be reduced on a pro rata basis. Therefore, the amount in the business column should be the amount from line 27, Schedule A, multiplied by the total business miscellaneous deductions subject to the 2% floor and divided by the total miscellaneous deductions subject to the 2% floor. The amount in the nonbusiness column should be the amount from line 27, Schedule A, multiplied by the total nonbusiness deductions subject to the 2% floor and divided by the total miscellaneous deductions subject to the 2% floor. Miscellaneous itemized deductions are not allowed as a deduction when calculating AMT.

⁹ Deductions allowable for impairment-related work expenses are business deductions. Other deductions reported on line 28, Schedule A, are nonbusiness deductions.

NAME (S) :	SSN/TIN:
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**ELECTION TO RELINQUISH
TWO (2) YEAR CARRYBACK PERIOD
WITH RESPECT TO NET OPERATING LOSS:
PURSUANT TO INTERNAL REVENUE CODE
§172 (b) (3)**

BE HEREBY ADVISED, that the taxpayer(s) incurred a net operating loss in the amount of \$_____ (see attached schedule for computation), for the current taxable year, and is/are entitled to a two (2) year carryback of said loss under the provisions of IRC §172(b)(1)(A).

BE FURTHER ADVISED, that pursuant to IRC §172(b)(3) the taxpayer(s) hereby elect(s) to relinquish the two (2) year general carryback period with respect to said net operating loss. The taxpayer(s) understand(s) that this election, once made, shall be irrevocable with respect to this net operating loss.

(Revised 11/13)

NAME (S) :	SSN/TIN:
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**ELECTION TO RELINQUISH FIVE (5) YEAR CARRYBACK
PERIOD WITH RESPECT TO FARM NET OPERATING LOSS:
PURSUANT TO INTERNAL REVENUE CODE
§172(i)(3)**

BE HEREBY ADVISED, that the taxpayer(s) incurred a net operating loss from farming operations in the amount of \$_____ (see attached schedule for computation), for the current taxable year, and is/are entitled to a five (5) year carryback of said loss under the provisions of IRC §172(b)(1)(G).

BE FURTHER ADVISED, that pursuant to IRC §172(i)(3) the taxpayer(s) hereby elect(s) to relinquish the five (5) year carryback period with respect to said net operating loss from farming operations. The taxpayer(s) understand(s) that this election, once made, shall be irrevocable with respect to this net operating loss.

BE FURTHER ADVISED, that the taxpayer(s) is/are **only** relinquishing his/her right to a five (5) year carryback of a loss from farming operations. The taxpayer(s) is/are **not** relinquishing the general two (2) year net operating loss carryback provided by IRC §172(b)(1)(A).

NAME (S) :	SSN/TIN:
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**ELECTION TO RELINQUISH BOTH
THE FIVE (5) YEAR CARRYBACK
AND
TWO (2) YEAR CARRYBACK
PERIOD WITH RESPECT TO FARM NET OPERATING LOSS:
PURSUANT TO INTERNAL REVENUE CODE
§172(i)(3) and §172(b)(3)**

BE HEREBY ADVISED, that the taxpayer(s) incurred a net operating loss from farming operations in the amount of \$_____ (see attached schedule for computation), for the current taxable year, and is/are entitled to a five (5) year carryback of said loss under the provisions of IRC §172(b)(1)(G). In the alternative, the taxpayers are entitled to a two (2) year carryback of said loss under the provisions of IRC §172(b)(1)(A).

BE FURTHER ADVISED, that pursuant to IRC §172(i)(3) and IRC §172(b)(3) the taxpayer(s) hereby elect(s) to relinquish both the five (5) year farming loss carryback and the two (2) year general carryback period with respect to said net operating loss from farming operations. The taxpayer(s) understand(s) that this election, once made, shall be irrevocable with respect to this net operating loss.

(Revised 11/13)

NAME (S) : _____ SSN: _____

Computation of NOL Carryback/Carryover when NOL is Not Fully Absorbed in Preceding Tax Year(s) --IRC §172(b) (2) ; Reg. §1.172-5(a)(2) & (3)
(For use if modified AGI is less than \$100,000)

	Tax year _____	Tax year _____	Year of NOL 201__
Net Operating Loss:			\$ _____
Amount of Carryback/Carryover:	\$ _____	\$ _____	
Adjusted Gross Inc. (per orig. return):	\$ _____	\$ _____	
ADD: 1) Capital losses in excess of capital gains (Sch. D)	\$ _____	\$ _____	
SUBTOTAL	\$ _____	\$ _____	
ADD ADJ: 1) Passive Loss (Rental RE)	\$ _____	\$ _____	
2) Tax. Social Security Benefits	\$ _____	\$ _____	
3) IRA Deduction	\$ _____	\$ _____	
4) Excl. Svgs Bond Interest	\$ _____	\$ _____	
5) Student loan int. deduct	\$ _____	\$ _____	
6) Tuition and fees deduction	\$ _____	\$ _____	
SUBTOTAL	\$ _____	\$ _____	
Modified Adjusted Gross Income:	\$ _____	\$ _____	
LESS: 1) Charit. Contrib. (Adj. to limit deduct. to 50%/30%/20% of original AGI)	\$ _____	\$ _____	
2) Medical Expenses (7.5% floor) Misc. Deduct. (2% floor-Post '86) Casualty/Theft Loss (10% floor) (Adj. to limit deduct. to reflect change due to modified AGI)	\$ _____	\$ _____	
3) Remaining Itemized Deductions or Std. Deduction (If did not itemize)	\$ _____	\$ _____	
Total*	\$ _____	\$ _____	
Recomputed Taxable Income	\$ _____	\$ _____	
NOL Remaining for Carryover	\$ _____	\$ _____	
*Deduct total itemized deductions without reducing by Std. Deduction. If you do not itemize, deduct Std. Deduction	(To _____)	(To _____)	
	Tax Yr	Tax Yr	

NOL WORKSHEET (ITEMIZED DEDUCTIONS)

SCHEDULE A (Form 1040)	Itemized Deductions	OMB No. 1545-0074 2013 Attachment Sequence No. 07
Department of the Treasury Internal Revenue Service (99)	▶ Information about Schedule A and its separate instructions is at www.irs.gov/schedulea . ▶ Attach to Form 1040.	
Name(s) shown on Form 1040		Your social security number
Medical and Dental Expenses	<p>Caution. Do not include expenses reimbursed or paid by others.</p> <p>1 Medical and dental expenses (see instructions) 1</p> <p>2 Enter amount from Form 1040, line 38 2</p> <p>3 Multiply line 2 by 10% (.10). But if either of you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead 3</p> <p>4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- 4</p>	
Taxes You Paid	<p>5 State and local (check only one box):</p> <p>a <input type="checkbox"/> Income taxes, or</p> <p>b <input type="checkbox"/> General sales taxes</p> <p>6 Real estate taxes (see instructions) 6</p> <p>7 Personal property taxes 7</p> <p>8 Other taxes. List type and amount ▶ 8</p> <p>9 Add lines 5 through 8 9</p>	
Interest You Paid	<p>10 Home mtg interest and points reported to you on Form 1098 10</p> <p>11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ▶ 11</p> <p>Note. Your mortgage interest deduction may be limited (see instructions).</p> <p>12 Points not reported to you on Form 1098. See instrs for spl rules 12</p> <p>13 Mortgage insurance premiums (see instructions) 13</p> <p>14 Investment interest. Attach Form 4952 if required. (See instrs.) 14</p> <p>15 Add lines 10 through 14 15</p>	
Gifts to Charity	<p>16 Gifts by cash or check. If you made any gift of \$250 or more, see instrs 16</p> <p>17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 17</p> <p>18 Carryover from prior year 18</p> <p>19 Add lines 16 through 18 19</p>	
Casualty and Theft Losses	<p>20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) 20</p>	
Job Expenses and Certain Miscellaneous Deductions	<p>21 Unreimbursed employee expenses — job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ 21</p> <p>22 Tax preparation fees 22</p> <p>23 Other expenses — investment, safe deposit box, etc. List type and amount ▶ 23</p> <p>24 Add lines 21 through 23 24</p> <p>25 Enter amount from Form 1040, line 38 25</p> <p>26 Multiply line 25 by 2% (.02) 26</p> <p>27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- 27</p>	
Other Miscellaneous Deductions	<p>28 Other — from list in instructions. List type and amount ▶ 28</p>	
Total Itemized Deductions	<p>29 Is Form 1040, line 38, over \$150,000?</p> <p><input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.</p> <p><input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.</p> <p>30 If you elect to itemize deductions even though they are less than your standard deduction, check here. <input type="checkbox"/> 29</p>	

BAA For Paperwork Reduction Act Notice, see Form 1040 instructions.

FD/A0301L 08/28/2013

Schedule A (Form 1040) 2013

Medical expense deduction: Floor is 7.5% of the after-carryback amount on line 11, Form 1045.

Contribution deduction limitation (50%, 30% or 20% of AGI): Calculated using the original adjusted gross income from line 11, Form 1045. IRC §170(b)(1)(F).

Casualty and theft losses: Calculated using the after-carryback amount on line 11, Form 1045 to determine the 10% of adjusted gross income floor.

Miscellaneous Deductions: Calculated using the after-carryback amount on line 11, Form 1045 to determine the 2% of adjusted gross income floor.

Schedule B – NOL Carryover (see instructions)

Complete one column before going to the next column. Start with the earliest carryback year.

	_____ preceding tax year ended ▶	_____ preceding tax year ended ▶	_____ preceding tax year ended ▶
1 NOL deduction (see instructions). Enter as a positive number			
2 Taxable income before 2012 NOL carryback (see instructions). Estates and trusts, increase this amount by the sum of the charitable deduction and income distribution deduction			
3 Net capital loss deduction (see instructions)			
4 Section 1202 exclusion. Enter as a positive number			
5 Domestic production activities deduction			
6 Adjustment to adjusted gross income (see instructions)			
7 Adjustment to itemized deductions (see instructions)			
8 Individuals, enter deduction for exemptions (minus any amount on Form 8914, line 6, for 2006 and 2009; line 2 for 2005 and 2008). Estates and trusts, enter exemption amount			
9 Modified taxable income. Combine lines 2 through 8. If zero or less, enter -0-			
10 NOL carryover (see instructions)			
Adjustment to Itemized Deductions (Individuals Only) Complete lines 11 through 38 for the carryback year(s) for which you itemized deductions only if line 3, 4, or 5 above is more than zero.			
11 Adjusted gross income before 2012 NOL carryback			
12 Add lines 3 through 6 above			
13 Modified adjusted gross income. Add lines 11 and 12			
14 Medical expenses from Sch. A (Form 1040), line 4 (or as previously adjusted)			
15 Medical expenses from Sch. A (Form 1040), line 1 (or as previously adjusted)			
16 Multiply line 13 by 7.5% (.075)			
17 Subtract line 16 from line 15. If zero or less, enter -0-			
18 Subtract line 17 from line 14			
19 Mortgage insurance premiums from Sch. A (Form 1040), line 13 (or as previously adjusted)			
20 Refigured mortgage insurance premiums (see instructions)			
21 Subtract line 20 from line 19			

Schedule B—NOL Carryover (Continued)

Complete one column before going to the next column. Start with the earliest carryback year.

	_____ preceding tax year ended ►	_____ preceding tax year ended ►	_____ preceding tax year ended ►
22 Modified adjusted gross income from line 13 on page 3 of the form			
23 Enter as a positive number any NOL carryback from a year before 2012 that was deducted to figure line 11 on page 3 of the form			
24 Add lines 22 and 23			
25 Charitable contributions from Sch. A (Form 1040), line 19 (line 18 for 2002 through 2006), or Sch. A (Form 1040NR), line 7 (or as previously adjusted)			
26 Refigured charitable contributions (see instructions)			
27 Subtract line 26 from line 25			
28 Casualty and theft losses from Form 4684, line 18 (line 23 for 2008; line 21 for 2009; line 20 for 2005, 2006, and 2010)			
29 Casualty and theft losses from Form 4684, line 16 (line 21 for 2008; line 18 for 2005, 2006, and 2010; line 19 for 2009)			
30 Multiply line 22 by 10% (.10)			
31 Subtract line 30 from line 29. If zero or less, enter -0-			
32 Subtract line 31 from line 28			
33 Miscellaneous itemized deductions from Sch. A (Form 1040), line 27 (line 26 for 2002 through 2006), or Sch. A (Form 1040NR), line 15 (or as previously adjusted)			
34 Miscellaneous itemized deductions from Sch. A (Form 1040), line 24 (line 23 for 2002 through 2006), or Sch. A (Form 1040NR), line 12 (or as previously adjusted)			
35 Multiply line 22 by 2% (.02)			
36 Subtract line 35 from line 34. If zero or less, enter -0-			
37 Subtract line 36 from line 33			
38 Complete the worksheet in the instructions if line 22 is more than the applicable amount shown below (more than one-half that amount if married filing separately for that year). <ul style="list-style-type: none"> • \$137,300 for 2002. • \$139,500 for 2003. • \$142,700 for 2004. • \$145,950 for 2005. • \$150,500 for 2006. • \$156,400 for 2007. • \$159,950 for 2008. • \$166,800 for 2009. Otherwise, combine lines 18, 21, 27, 32, and 37; enter the result here and on line 7 (page 3)			

Itemized Deductions Limitation Worksheet—See the instructions for line 38 (keep for your records)



Enter applicable carryback year, ▶					
1. Add the amounts from Form 1045, Schedule B, lines 17, 20, 26, 31, and 36; plus the amounts from Schedule A (Form 1040), lines 9, 14, and 27 (lines 9, 10, 11, 12, 14, and 28 for 2007, 2008, and 2009), or the amounts from Schedule A (Form 1040NR), lines 3 and 16 (or as previously adjusted)					
2. Add the amounts from Form 1045, Schedule B, lines 17 and 31; plus the amounts from Schedule A (Form 1040), line 13 (line 14 for 2007, 2008, and 2009), line 15b for 2005, and any gambling and casualty or theft losses included on line 27 (line 28 for 2007, 2008, and 2009), or the amounts from Schedule A (Form 1040NR), line 4b for 2005 and any casualty or theft losses included on line 16 (or as previously adjusted). Also include in the total any amount included on Form 1045, Schedule B, line 26, that you elected to treat as qualified contributions for relief efforts in a Midwestern disaster area					
3. Subtract line 2 from line 1. If the result is zero or less, stop here ; combine the amounts from Form 1045, Schedule B, lines 18, 21, 27, 32, and 37, and enter the result on line 38 and line 7 of Form 1045, Schedule B					
4. Multiply line 3 by 80% (.80).					
5. Enter the amount from Form 1045, Schedule B, line 22					
6. Enter:					
<ul style="list-style-type: none"> • \$139,500 for 2003 (\$69,750 if married filing separately); • \$142,700 for 2004 (\$71,350 if married filing separately); • \$145,950 for 2005 (\$72,975 if married filing separately); • \$150,500 for 2006 (\$75,250 if married filing separately); • \$156,400 for 2007 (\$78,200 if married filing separately); • \$159,950 for 2008 (\$79,975 if married filing separately); • \$166,800 for 2009 (\$83,400 if married filing separately). 					
7. Subtract line 6 from line 5					
8. Multiply line 7 by 3% (.03)					
9. Enter the smaller of line 4 or line 8					
10. Enter the amount for your carryback year as follows:					
<ul style="list-style-type: none"> • For 2008 and 2009, divide line 9 by 1.5; • For 2006 and 2007, divide line 9 by 3.0; or • For all other carryback years, enter -0-. 					
11. Subtract line 10 from line 9					
12. Total itemized deductions from Schedule A (Form 1040), line 28 (line 29 for 2007, 2008, and 2009), or Schedule A (Form 1040NR), line 17 (or as previously adjusted)					
13. Subtract line 11 from line 12					
14. Subtract line 13 from line 12. Enter the difference here and on line 7 of Form 1045, Schedule B					

NAME (S) :	TIN:
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NET OPERATING LOSS (NOL) CALCULATION (FIDUCIARY)
Fiscal Year Ended: _____
(Pursuant to IRC Reg. §1.172-3)

1)	Taxable income	\$	(_____)
2)	NOL carryover or carryback from another year (enter as a positive number)	\$	_____
3)	Exemption	\$	_____
4)	Excess nonbusiness capital gains ^a	\$	_____
5)	Excess nonbusiness capital losses ^b (enter as a positive number)	\$	_____
6)	Nonbusiness income (interest, dividends, annuities, etc.)	\$	_____
7)	Nonbusiness deductions (not allocable to T/B income) (SEE ATTACHED COMPUTATION)	\$	_____
8)	Line 4 plus line 6	\$	_____
9)	Line 7 minus line 8 (if negative, enter zero) ..	\$	_____
10)	Line 8 minus line 7 (if negative, enter zero)	\$	_____
11)	Business capital gains	\$	_____
12)	Business capital losses (enter as a positive number)	\$	_____
13)	Line 10 plus line 11	\$	_____
14)	Line 12 minus line 13 (if negative, enter zero)	\$	_____
15)	Line 5 plus line 14 (not to exceed \$3,000)	\$	_____
16)	Charitable contribution deduction allowed under IRC §642(c)	\$	_____
17)	Income distribution deduction	\$	_____
18)	NOL for year^c	\$	=====

^a Excess of nonbusiness capital gains over nonbusiness capital losses.

^b Excess of nonbusiness capital losses over nonbusiness capital gains (enter as a positive number, before any limitation).

^c Carryback 2 years; carryover 20 years; unless election to forego carryback pursuant to IRC §172(b)(3)(C). **NOTE: Eligible for 5 year carryback if qualified disaster loss from federally declared disaster area after 12/31/07; or an NOL attributable to qualified disaster recovery assistance losses, or eligible storm losses, arising from the 2008 Midwestern disaster area.**

NAME(S) :	TIN:
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NOL COMPUTATION (PAGE 2) -- BUSINESS VS. NON-BUSINESS DEDUCTIONS

Gross Estate (Form 706)		\$ _____	
LESS: Non-business assets:			
_____	\$	_____	
_____	\$	_____	
_____	\$	_____	
_____	\$	_____	
_____	\$	_____	
_____	\$	_____	(_____)
Business Assets		\$ _____	

Estate Percentage of Business Assets:

<u>Business Assets</u>	=	\$ _____	=	_____ %
<u>Gross Estate</u>		\$ _____		

Allocation of Business and Non-business deductions:

Deductions:	Total from <u>Form 1041</u>	Amt. Allocated to Business (Total x Bus %)	Amt. Allocated to Non-business
Real estate taxes	\$ _____	\$ _____	\$ _____
Interest expense	\$ _____	\$ _____	\$ _____
Legal fees	\$ _____	\$ _____	\$ _____
Court costs	\$ _____	\$ _____	\$ _____
TOTAL	\$ _____	\$ _____	\$ _____

<u>Business Deductions</u>	\$ _____	=	_____ %
<u>Total Deductions</u>	\$ _____		

NAME(S) :	SSN:
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**COMPUTATION OF INTERNAL REVENUE CODE §179(b)(3) DOLLAR
LIMITATION ON ELECTION TO EXPENSE CERTAIN
DEPRECIABLE ASSETS
In compliance with IRC §179(c) and IRC Reg. §1.179-2(c)**

1. Section 179 -- Election to Expense \$ _____

2. Taxable Income Limitation Computation
(§179(b)(3) Derived From Active Conduct
of Trade or Business)

W-2 Wage Income	\$
Sch. C -- Net Income (Loss)	\$
Sch. F -- Net Income (Loss)	\$

OTHER:

Sch. B -- Interest Income from business working capital (e.g. accts. rec., pass through entity interest where active conduct, etc.)	\$
Sch. E -- Rental activities (active participation -- Net Income (Loss))	\$
Sch. E -- Partnership -- Net Income (Loss)	\$
Sch. E -- "S" Corporation -- Net Income (Loss)	\$
Form 4797 -- §1231 Property -- Net Income (Loss)	\$ _____

SUBTOTAL \$

ADD: §179 Deduction (taken on Sch C/F) \$

Trade or Business Income \$ _____

3. **Eligible Section 179 Deduction** \$ _____
(Lesser of (1) or (2))

NOTE: Active conduct of T or B is based on facts and circumstances.
Requires meaningful participation in management or operations.

NOTE: Husband and wife who file a joint return are treated as one
taxpayer. Aggregate income to determine §179 expense limitation.

NOTE: Not required to reduce taxable income by 50% self-employment
social security tax deduction, any NOL carryback/carryover or any
suspended deduction/losses (e.g. suspended passive losses).

NAME(S) :	TIN:
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**COMPUTATION OF INTERNAL REVENUE CODE §179(b)(3) DOLLAR
LIMITATION ON ELECTION TO EXPENSE CERTAIN
DEPRECIABLE ASSETS
IRC §179(c), IRC §179(d)(8) and IRC Reg. §1.179-2(c)(2)(iv)**

1. Section 179 -- Election to Expense	\$ _____
2. Taxable Income Limitation Computation (§179(b)(3) Derived From Active Conduct of Trade or Business)	
Form 1065 (Sch. K) -- Net Income (Loss)	\$
ADD: Guaranteed Payments to Partners	\$
§179 Deduction	\$ _____
Trade or Business Income	\$ _____
3. Eligible Section 179 Deduction (Lesser of (1) or (2))	\$ _____

NAME (S) :	TIN:
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**COMPUTATION OF INTERNAL REVENUE CODE §179(b) (3) DOLLAR
LIMITATION ON ELECTION TO EXPENSE CERTAIN
DEPRECIABLE ASSETS
IRC §179(c), IRC §179(d) (8) and IRC Reg. §1.179-2(c) (3) (ii)**

- | | |
|---|----------|
| 1. Section 179 -- Election to Expense | \$ _____ |
| 2. Taxable Income Limitation Computation
(§179(b) (3) Derived From Active Conduct
of Trade or Business) | |
| Form 1120S (Sch. K), Line 18 -- Income (Loss) | \$ |
| ADD: Compensation of Shareholder/Officers | \$ |
| §179 Deduction | \$ _____ |
| Trade or Business Income | \$ _____ |
| 3. Eligible Section 179 Deduction
(Lesser of (1) or (2)) | \$ _____ |

NAME (S) :	SSN:
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**STATEMENT OF INFORMATION SUBSTANTIATING
ELECTION TO CAPITALIZE START-UP EXPENSES
PURSUANT TO IRC §195(b)(1) & REG. §1.195-1(b)
(After August 16, 2011)**

The taxpayer commenced the active conduct of a new trade or business on the _____ day of _____, 201____. A description of the nature of said new trade or business is as follows: _____

Prior to the commencement of said trade or business, the taxpayer incurred certain start-up expenses (whether or not paid) which the taxpayer hereby elects to **capitalize** for the taxable year in which active conduct of the trade or business began.

Taxpayer's start-up expenditures are as follows:

<u>DATE INCURRED</u>	<u>EXPENSE ITEM</u>	<u>AMOUNT</u>
----------------------	---------------------	---------------

Total start-up expenses: _____*

* Taxpayers may directly expense eligible organizational expenditures without a formal written election under a "deemed" election presumption. Direct expensing cannot exceed \$5,000 in total. The \$5,000 expense limit is reduced dollar for dollar by the amount by which the cumulative cost of organizational expenditures exceeds \$50,000. Accordingly, if cumulative organizational expenditures exceed \$55,000, no amount is eligible for current expensing.

NOTE: Any organizational expenditures not eligible for the \$5,000 expensing election must be capitalized and amortized over 15 years.

NOTE: This affirmation election to capitalize organizational expenses **must be made on a timely filed return (including extensions) for the taxable year in which the active business began.** The election results in a complete capitalization of organizational expenses and is **irrevocable once made.** However, this election may be made on the taxpayer's return for any tax year **preceding** the year in which active business begins.

NOTE: If the taxpayer has filed a timely election for a business, the taxpayer may submit a **revised statement with a subsequent tax return,** to include any **additional start-up expenditures** not included in the original election, as long as those expenditures have not been treated inconsistently with treatment as capitalized costs.

NOTE: Eligible expenses consist of investigatory costs incurred prior to reaching a final decision to acquire or enter a business (general search as to **whether** to enter a new business and **which** new business to enter).

NOTE: Taxpayer can apply these regulations to expenditures paid or incurred after **October 22, 2004** for tax years within the 3-year statute of limitations.

NAME (S) :	SSN:
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**ELECTION TO CLAIM MEDICAL EXPENSES PAID BY ESTATE
AS AN INCOME TAX DEDUCTION
AND
WAIVER OF FEDERAL ESTATE TAX DEDUCTION
PURSUANT TO INTERNAL REVENUE CODE §213(c)
AND REG. §1.213-1(d) (2)**

The undersigned, Executors(s)/Administrator(s) of the above-referenced Estate, do hereby certify that the medical expenses claimed in this decedent's income tax return (Form 1040) have not and will not be claimed as deductions for Federal Estate Tax purposes on Form 706. Said medical expenses were rendered during the tax period for which this decedent's income tax return is being filed. All medical expenses deducted in this return were paid by the Estate within one year after the decedent's death.

The undersigned expressly waive the right to claim said expenses as deductions under §2053 of the Internal Revenue Code of 1986, as amended.

Executor (Administrator)

Executor (Administrator)

FILING: Federal - Duplicate
State - Single Copy

(Revised 11/13)

NAME(S) :	TIN:
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**STATEMENT OF INFORMATION SUBSTANTIATING
ELECTION TO CAPITALIZE CORPORATE ORGANIZATIONAL EXPENDITURES
PURSUANT TO IRC §248(a) & REG. §1.248-1(c)
(After August 16, 2011)**

The taxpayer began its business on the _____ day of _____, 201____, and hereby elects to **capitalize** the following organizational expenditures for the taxable year in which the business began. Taxpayer's organizational expenditures are as follows:

<u>TYPE OF EXPENDITURE</u>	<u>AMOUNT</u>	<u>DATE INCURRED</u>
Filing Fees:		
Secretary of State		
County Recorder		
Legal Fees:		
Other: _____		

Total Organizational Expenditures: _____	_____	* =====

* Taxpayers may directly expense eligible organizational expenditures without a formal written election under a "deemed" election presumption. Direct expensing cannot exceed \$5,000 in total. The \$5,000 expense limit is reduced dollar for dollar by the amount by which the cumulative cost of organizational expenditures exceeds \$50,000. Accordingly, if cumulative organizational expenditures exceed \$55,000, no amount is eligible for current expensing.

NOTE: Any organizational expenditures not eligible for the \$5,000 expensing election must be capitalized and amortized over 15 years.

NOTE: This affirmation election to capitalize organizational expenses must be made on a timely filed return (including extensions) for the taxable year in which the active business began. The election results in a complete capitalization of organizational expenses and is irrevocable once made.

NOTE: Taxpayer can apply these regulations to expenditures paid or incurred after October 22, 2004 for tax years within the 3-year statute of limitations.

NAME(S) :	SSN:
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**AGREEMENT TO NOTIFY IRS OF POST-REDEMPTION STOCK ACQUISITION
(Waiver of Attribution Rules)
(Pursuant to IRC §302(c)(2)(A)(iii) and IRC Reg. §1.302-4)**

On _____, 201____, the taxpayer entered into a complete redemption of his/her stock in _____, an Iowa corporation, in a transaction pursuant to IRC §302(b)(3). As a result, the taxpayer has completely terminated his/her interest in the corporation, such that he/she has no interest in the corporation (including an interest as a shareholder, director, officer, or employee) other than as a creditor; and has **not** acquired any such interest in the corporation since the redemption distribution (other than by bequest or inheritance).

Pursuant to IRC §302(c)(2)(A)(iii) and IRC Reg. §1.302-4, the taxpayer hereby agrees to notify the District Director of the IRS district in which the taxpayer resides of any acquisition (other than by bequest or inheritance) of such an interest in the corporation within 30 days of any such acquisition, if the acquisition occurs within 10 years from the date of the redemption distribution.

Taxpayer agrees to retain copies of income tax returns and other records indicating the amount of tax that would have been payable had the redemption been treated as a distribution subject to IRC §301.

NOTE: Attach to first return filed by distributee for tax year in which distribution occurred.

NOTE: If the distributee acquires such an interest within **10 years** other than by bequest or inheritance, the statute of limitations (IRC § 6501 and 6502) for any deficiency resulting from the acquisition is extended to one (1) year after the distributee notifies the IRS of the acquisition. IRC §302(c)(2)(A).

(Revised 11/13)

NAME(S) :	SSN:
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CORPORATE TRANSFERORS STATEMENT
(In compliance with IRC Regs. §1.351-3(a))

1. On _____, 201____, the above-referenced taxpayer(s) transferred the following property to _____ (TIN: _____), an Iowa Corporation:

<u>Transferor</u> <u>Address/SSN</u>	<u>Property</u>	<u>Tax Basis</u>	<u>FMV</u>
---	-----------------	------------------	------------

2. The taxpayer(s) received _____ shares of \$ _____ par value common stock (out of a total of _____ shares issued and outstanding), with an estimated fair market value approximating \$ _____ per share, in exchange for the taxpayer(s) interest in the transferred property. There were no stock preferences relating to this issue. These shares of common stock were issued to the taxpayer(s) in proportion to their interests in the property transferred as follows:

<u>Name</u>	<u>Number of Shares</u>
-------------	-------------------------

3. No securities were received in this exchange.

4. No money passed to the taxpayer(s) in connection with this exchange.

5. No other property passed to the taxpayer(s) in connection with this exchange.

6(A). The transferee corporation did not assume any liabilities of the taxpayer(s) in connection with this exchange.

6(B). The transferee corporation assumed liabilities of the taxpayer(s) for loans and other indebtedness which had arisen in the ordinary course of transferor's business in the aggregate amount of \$ _____, thereby terminating the transferor's primary liability for such amounts. The corporate business reason for assumption of these liabilities by the corporate transferee is that they arose in and are associated with the normal operations of the transferred business.

7. No private letter rulings were issued by IRS in connection with this exchange.

(Revised 11/13)

NAME(S) :	TIN:
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**TRANSFeree CORPORATION'S STATEMENT
(In Compliance with IRC Regs. §1.351-3(b))**

1. On _____, 201____, the above-referenced corporation received the following property from the following individual(s) in exchange solely for stock and securities of the taxpayer, as follows:

<u>Transferor Address/SSN</u>	<u>Property</u>	<u>Tax Basis</u>	<u>FMV</u>
-----------------------------------	-----------------	------------------	------------

2. The taxpayer was newly organized on the date of the exchange, and immediately thereafter its only class of issued and outstanding capital stock consisted of _____ shares of voting common stock, par value \$_____, with a fair market value of approximately \$_____ per share, which was issued to the following individuals in proportion to their interest in the property transferred, as follows:

<u>Name</u>	<u>Number of Shares</u>
-------------	-------------------------

3. No securities were issued in this exchange.

4. No money passed to the transferor(s) in connection with this exchange.

5. No other property passed to the transferor(s) in connection with this exchange.

6(A). The taxpayer did not assume any liabilities of the transferor(s) in connection with this exchange.

6(B). The taxpayer assumed liabilities of the transferor(s) for loans and other indebtedness which had arisen in the ordinary course of the transferor's business in the aggregate amount of \$_____, thereby terminating the transferor's primary liability for such amounts. The corporate business reason for assumption of these liabilities by the transferee corporation is that they arose in and are associated with the normal operations of the transferred business.

7. No private letter rulings were issued by IRS in connection with this exchange.

NAME(S) :	TIN:
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**TRANSFeree CORPORATION'S STATEMENT
(Transfer of Assets Subsequent to Incorporation)
(In Compliance with IRC Regs. §1.351-3(b))**

1. On _____, 201____, the above-referenced corporation received the following property from the following individual(s) in exchange solely for stock and securities of the taxpayer(s), as follows:

<u>Transferor</u>			
<u>Address/SSN</u>	<u>Property</u>	<u>Tax Basis</u>	<u>FMV</u>

2(A). The taxpayer(s) owned 100% of the issued and outstanding stock of the corporation both before and after the date of this exchange; and, thus, were in control of the corporation as defined by IRC §368(c). Corporate stock issued to the taxpayer(s) in conjunction with this exchange consisted of _____ shares of voting common stock, par value \$_____, with a fair market value of approximately \$_____ per share, which was issued to the following individuals in proportion to their interest in the property transferred, as follows:

2(B). Immediately before the date of exchange the taxpayer's only class of issued and outstanding capital stock consisted of _____ shares of voting common stock, par value \$_____, with a fair market value of approximately \$_____ per share. Of the total issued and outstanding capital stock, the transferor owned _____ shares (_____% of the issued and outstanding capital stock).

Immediately after the date of exchange the taxpayer's only class of issued and outstanding capital stock consisted of _____ shares of voting common stock, par value \$_____, with a fair market value of approximately \$_____ per share. Of the total issued and outstanding capital stock, the transferor owned _____ shares (_____% of the issued and outstanding capital stock). In conjunction with the exchange, shares were issued to the following individuals in proportion to their interest in the property transferred, as follows:

<u>Name</u>	<u>Number of Shares</u>
-------------	-------------------------

3. No securities were issued in this exchange.

4. No money passed to the transferor(s) in connection with this exchange.

5. No other property passed to the transferor(s) in connection with this exchange.

6(A). The taxpayer(s) did not assume any liabilities of the transferor(s) in connection with this exchange.

6(B). The taxpayer(s) assumed liabilities of the transferor(s) for loans and other indebtedness which had arisen in the ordinary course of the transferor's business in the aggregate amount of \$_____, thereby terminating the transferor's primary liability for such amounts. The corporate business reason for assumption of these liabilities by the transferee corporation is that they arose in and are associated with the normal operations of the transferred business.

7. No private letter rulings were issued by IRS in connection with this exchange.

NOTE: Transferee shareholders are required to be in "control" of the corporation immediately after the exchange. IRC §368(c) defines "control" as ownership of stock possessing at least 80% of total combined voting power of all classes of stock entitled to vote and at least 80% of the total number of shares of all other classes of stock.

CAUTION: IRC §318 family attribution rules do not apply for this purpose.

(Revised 11/13)

NAME (S) :	SSN:
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**ROLLOVER OF LUMP-SUM PAYOUT OF
QUALIFIED RETIREMENT PLAN**

During the current tax year, the above taxpayer received a lump-sum distribution of a qualified retirement plan account, as follows:

<u>Payer</u>	<u>Type of Plan/Account</u>	<u>Amount</u>
--------------	-----------------------------	---------------

\$ _____ of this distribution was "rolled over" as follows:

- (Strike one) a. To an individual retirement account
b. To a Keogh/HR-10 account

<u>Bank/Financial Institution</u>	<u>Type of Plan/Account -- Account No.</u>	<u>Amount</u>
---------------------------------------	--	---------------

Said "rollover" was completed within the prescribed sixty (60) day time limitation from the date of distribution pursuant to IRC §402(c)(3), §403(b)(8), or §408(d)(3), as applicable. Therefore, \$ _____ of said lump-sum distribution is not currently taxable on Form 1040, Line 15b/16b.

(Attach copy of 1099-R here)

NAME(S) :	SSN:
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**CALCULATION OF ANNUALIZED INCOME PURSUANT TO
INTERNAL REVENUE CODE §443(b) & Reg §1.443-1(b)**

Step 1: Modified Taxable Income

a.	Adjusted gross income	\$	
	Less: Itemized deductions	(_____)	
			\$ _____
b.	LESS:		
	Personal exemptions x $\frac{\text{no. mos. in short yr.}}{12}$		
	\$ _____ x _____	=	\$ (_____)
			\$ _____
	Modified Taxable Income		\$ _____

Step 2: Annualized Income

a.	Modified tax. income x $\frac{12}{\text{no. mos. in short yr.}}$		
	(\$ _____ x _____)	= Annualized Income	\$ _____

Step 3: Tax Liability

	Tax liab. on annualized inc. x $\frac{\text{no. mos. in short yr.}}{12}$		
	\$ _____ x _____	= Tax Liability	\$ _____

NOTE: The taxpayer must itemize deductions when filing a short tax year return and annualizing income.

NOTE: Self-employment tax is calculated on actual self-employment income.

(Revised 11/13)

NAME(S) :	SSN/TIN:
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**ELECTION OF CASH BASIS TAXPAYER TO DEFER REPORTING
OF HAIL INSURANCE PROCEEDS:
(PURSUANT TO INTERNAL REVENUE CODE §451(d) AND REG. §1.451-6)**

The taxpayer(s) do hereby elect to defer the reporting of hail insurance proceeds received during the tax year as income until the following year during which the crop damaged would ordinarily have been marketed. In support thereof, the following statement is made:

1. The crops damaged or destroyed were:

Corn Soybeans

2. Under the normal business practice of the taxpayer(s), the income derived from the crops destroyed or damaged would have been reported in the taxable year following the taxable year of the damage.

3. The damage was caused by wind and hail storms on the following dates:

Corn _____	Soybeans _____
_____	_____
_____	_____

4. Payments were received from the following insurance companies in the following amounts:

	<u>Insurance Company</u>	<u>Date Paid</u>	<u>Amount</u>
Corn:	_____	_____	\$ _____
	_____	_____	_____
	_____	_____	_____
Soybeans:	_____	_____	\$ _____
	_____	_____	_____
	_____	_____	_____

NAME (S) :	SSN/TIN:
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**ELECTION OF CASH BASIS TAXPAYER TO DEFER REPORTING OF CROP INSURANCE
PROCEEDS AND/OR GOVERNMENTAL PAYMENTS RESULTING FROM DROUGHT, FLOOD,
OTHER NATURAL DISASTER, OR THE INABILITY TO PLANT CROPS
DUE TO NATURAL DISASTER
(PURSUANT TO INTERNAL REVENUE CODE §451(d) AND REG. §1.451-6)**

The taxpayer(s) do hereby elect to defer the reporting of crop insurance proceeds and/or governmental payments received during the tax year as income until the following year during which the crop damaged would ordinarily have been marketed. In support thereof, the following statement is made:

1. The crops damaged or destroyed were:

Corn Soybeans

2. Under the normal business practice of the taxpayer(s), the income derived from the crops destroyed or damaged would have been reported in the taxable year following the taxable year of the damage.

3. The damage was caused by:

- (a) flood
- (b) inability to plant crops due to unseasonably heavy rainfall during current planting season
- (c) severe drought conditions experienced by the taxpayer(s) throughout current crop growing season.

4. Payments were received from governmental agencies or insurance companies in the following amounts:

	<u>Governmental Agency/ Insurance Company</u>	<u>Date Paid</u>	<u>Amount</u>
Corn:	_____	_____	\$ _____
	_____	_____	_____
Soybeans:	_____	_____	\$ _____
	_____	_____	_____

NOTE: If this election is filed and the taxpayer also receives crop hail insurance proceeds in the same tax year, an election must be filed for deferral of hail insurance proceeds, pursuant to IRC §451(d).

NAME (S) :	SSN/TIN:
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**ELECTION TO DEFER REPORTING OF PROCEEDS FROM LIVESTOCK SOLD
ON ACCOUNT OF DROUGHT, FLOOD, OR WEATHER-RELATED CONDITIONS
IN AN AREA DESIGNATED AS ELIGIBLE FOR
FEDERAL DISASTER ASSISTANCE
(PURSUANT TO INTERNAL REVENUE CODE §451(e) AND REG. §1.451-7)**

The taxpayer(s) do hereby elect to defer the reporting of proceeds from excess livestock sold during the tax year as income until the following year during which said livestock would ordinarily have been marketed. In support thereof, the following statements are made:

1. The taxpayer's principal business is farming and income is reported using the cash method of accounting.

2. The excess livestock required to be sold were:

Hogs Cattle _____

3. The livestock required to be sold were raised, fed and/or held for market at the following location: _____

4. Said location is in or near an area declared to be a disaster area eligible for federal assistance on the _____ day of _____, 201____.

5. The livestock were required to be sold due to:

- _____ (a) drought
- _____ (b) flood or unseasonably heavy rainfall
- _____ (c) the following adverse weather-related conditions

6. Said livestock were required to be sold for the following reasons: _____

7. Under the normal business practice of the taxpayer(s), the income derived from said livestock would have been reported in the taxable year following the current taxable year.

8. Sale proceeds pertaining to the number of head of livestock that would normally be sold by the taxpayer(s) during the current tax year have been reported on Form 1040, Schedule F herein.

9. The following information details taxpayer(s) prior and current years' livestock sales:

Number of animals sold in each of the three (3) previous tax years:	Number of animals normally sold in current year:
Year	Total sold _____ head
_____: _____ head	LESS: normal hd. _____
_____: _____ head	sold (_____) head
_____: _____ head	Excess sold _____ head
	(current year) _____ head

10. Deferral amount:

Total income current yr. sales x Excess hd. sold = Deferral amt.
Total head sold

_____ x _____ (excess hd. = \$ _____
sold)

TAX PLANNING NOTE: For sales of draft, breeding or dairy livestock, taxpayers can elect to take advantage of the one (1) year deferral provisions of IRC §451(e) during any of the four (4) years after the close of the first taxable year in which any part of the gain or conversion from livestock sales are realized. IRC §451(e) (3) & 1033(e) (2). This provision is effective for tax returns whose due date (without extensions) is after 12/31/02.

DROUGHT SITUATIONS: For tax years ending after 9/25/06, the four (4) year replacement period is **extended** until the end of the taxpayer's first taxable year ending **after** the first drought-free year for the applicable region. IRS Notice 2006-82. **NOTE: The IRS now provides yearly guidance listing the counties where these extended severe drought conditions have existed. For 2013, see IRS Notice 2013-62.**

NOTE: A **separate election** is required for each broad generic classification of animals sold (e.g. cattle, hogs sheep, etc.).

NOTE: The election to defer reporting of proceeds from livestock sales herein pertains to **all livestock**, including resale-inventory livestock and productive use draft, breeding or dairy stock.

NOTE: The weather-related condition that caused the area to be declared a disaster area must have caused the sale of livestock. However, it is **not** necessary that livestock be raised or sold in the declared disaster area.

NOTE: Sale of livestock can take place **before or after** an area is declared a disaster area as long as the same disaster caused the sale.

NOTE: Before 1997, only sales of livestock due to drought were eligible for deferral. Sales related to other weather-related conditions (tornadoes, floods, etc.) were added for tax years beginning in 1997 and thereafter.

(Revised 11/13)

NAME (S) :	SSN:
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**ELECTION TO ACCRUE U.S. SERIES E BOND INCOME
(RECOGNITION ON TAXPAYER'S INDIVIDUAL INCOME TAX RETURN)
PURSUANT TO INTERNAL REVENUE CODE §454(a)
AND REG. §1.454-1(a)**

The taxpayer hereby elects under Internal Revenue Code §454(a) to recognize all previously unreported U.S. Series E Bond interest income in this U.S. individual income tax return (Form 1040).

NOTE: This election must be made on a timely filed return (due date including extensions) or on an amended return. Rev. Rul. 55-655, 1955-2 CB 253. However, the election cannot be made on an amended return filed after the expiration of the statutory period for filing the original return.

(Revised 11/13)

NAME (S) :	SSN:
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**ELECTION TO ACCRUE U.S. SERIES E BOND INCOME
(RECOGNITION ON DECEDENT'S FINAL INCOME TAX RETURN)
PURSUANT TO INTERNAL REVENUE CODE §454(a)
AND REG. §1.454-1(a)**

The undersigned, Executor(s)/Administrator(s) of the above-referenced Estate, hereby elects under Internal Revenue Code §454(a) to recognize all previously unreported U.S. Series E Bond interest income in this decedent's final income tax return (Form 1040).

NOTE: This election must be made on a timely filed return (due date including extensions) or on an amended return. Rev. Rul. 55-655, 1955-2 CB 253. However, the election cannot be made on an amended return filed after the expiration of the statutory period for filing the original return.

(Revised 11/13)

NAME (S) :	SSN/TIN:
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**ELECTION TO GROUP ACTIVITIES
PURSUANT TO INTERNAL REVENUE CODE REG. §1.469-4(c)
(Rental of Farm Real Estate By Taxpayer's Subchapter S Corporation)**

The taxpayer hereby elects to group the following activities together so that the grouped activities are treated as a single activity for the tax year ended _____, and all years thereafter. The taxpayer represents that the grouped activities constitute an appropriate economic unit for the measurement of gain or loss for the purposes of IRC §469.

Accordingly, the taxpayer hereby elects to group the following activities together so that the grouped activities are treated as a single activity under IRC §469(c)(7)(A) for the current tax year and all years thereafter. The following activities are to be grouped together and treated as one activity:

ACTIVITY	DESCRIPTION
	Name: _____ Address: _____ _____ _____ TIN (if applicable): _____
	Name: _____ Address: _____ _____ _____ TIN (if applicable): _____

NOTE: The above grouping election does not result in income or loss being grouped for self-employment tax purposes.

(Revised 11/13)

NAME (S) :	SSN/TIN:
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**ELECTION TO GROUP ACTIVITIES
PURSUANT TO INTERNAL REVENUE CODE REG. §1.469-4(c)
(Rental Real Estate)**

The taxpayer hereby elects to group the following activities together so that the grouped activities are treated as a single activity for the tax year ended _____, and all years thereafter. The taxpayer represents that the grouped activities constitute an appropriate economic unit for the measurement of gain or loss for the purposes of IRC §469.

Accordingly, the taxpayer hereby elects to group the following activities together so that the grouped activities are treated as a single activity under IRC §469(c)(7)(A) for the current tax year and all years thereafter. The following activities are to be grouped together and treated as one activity:

ACTIVITY	DESCRIPTION
	Name: _____ Address: _____ _____ _____ TIN (if applicable): _____
	Name: _____ Address: _____ _____ _____ TIN (if applicable): _____

NOTE: The above grouping election does not result in income or loss being grouped for self-employment tax purposes.

(Revised 11/13)

NAME (S) :	SSN/TIN:
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**ELECTION TO GROUP ACTIVITIES
PURSUANT TO INTERNAL REVENUE CODE REG. §1.469-4(c)
(Grain Storage Facility)**

During the tax year, the taxpayer acquired an interest as a limited LLC member in _____ (TIN: _____). This entity supplements the taxpayers' sole proprietorship grain farming operation by providing grain storage facilities for the taxpayers' crops.

Accordingly, the taxpayer hereby elects to group the following activities together so that the grouped activities are treated as a single activity for the current tax year and all years thereafter. The following activities are to be grouped together and treated as one activity:

Schedule F	Sole Proprietorship Grain Farming Operation
Schedule E	Limited LLC Member Name: _____ TIN: _____

NOTE: The above grouping election does not result in income or loss being grouped for self-employment tax purposes.

(Revised 11/13)

NAME (S) :	SSN/TIN:
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**ELECTION TO GROUP ACTIVITIES
PURSUANT TO INTERNAL REVENUE CODE REG. §1.469-4(c)
(Hog Breeding Facility)**

During the tax year, the taxpayer acquired an interest as a limited LLC member in _____ (TIN: _____). This entity supplements the taxpayers' sole proprietorship livestock farming operation by providing breeding stock for the taxpayers' hog production business.

Accordingly, the taxpayer hereby elects to group the following activities together so that the grouped activities are treated as a single activity for the current tax year and all years thereafter. The following activities are to be grouped together and treated as one activity:

Schedule F	Sole Proprietorship Livestock Farming Operation
Schedule E	Limited LLC Member Name: _____ TIN: _____

NOTE: The above grouping election does not result in income or loss being grouped for self-employment tax purposes.

(Revised 11/13)

NAME (S) :	SSN/TIN:
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**ELECTION TO GROUP ACTIVITIES
PURSUANT TO INTERNAL REVENUE CODE REG. §1.469-4(c)
(Grain Ethanol Production Facility)**

The taxpayer presently owns an interest as a limited LLC member in _____ (TIN: _____). This entity supplements the taxpayers' sole proprietorship grain farming operation by providing a local facility through which the taxpayer can market his grain.

Accordingly, the taxpayer hereby elects to group the following activities together so that the grouped activities are treated as a single activity for the current tax year and all years thereafter. The following activities are to be grouped together and treated as one activity:

Schedule F	Sole Proprietorship Grain Farming Operation
Schedule E	Limited LLC Member Name: _____ TIN: _____

NOTE: The above grouping election does not result in income or loss being grouped for self-employment tax purposes.

(Revised 11/13)

NAME(S):	SSN:
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**MARK-TO-MARKET ELECTION
TRADER IN SECURITIES
PURSUANT TO INTERNAL REVENUE CODE §475(f)**

The taxpayer is currently in the trade or business of securities trading. The taxpayer hereby elects under IRC §475(f) to use the mark-to-market method of accounting for his securities trading business in future years. Accordingly, this election will first be effective for the taxpayer's 201__ calendar year (January 1, 201__ through December 31, 201__).

NOTE: This election may **only** be **made** for the **taxpayer's succeeding tax year**. The election must be filed with the preceding year's timely filed return or with a timely filed extension for the preceding year's tax return.

NOTE – FORM 3115: The change to mark to market accounting is an accounting change which requires the filing of Form 3115 with the taxpayer's return for the year of the change. Follow the automatic IRS consent procedures described in Rev. Proc. 2011-14 (Section 23). A copy of Form 3115 should also be filed with the IRS National Office no later than when the original Form 3115 is filed.

NOTE: This election, once made, shall apply to the taxable year for which made and for all subsequent taxable years unless revoked with the consent of the Internal Revenue Service.

NOTE: Once this election is made, taxpayers must recognize gain or loss on any security held in connection with the trade or business at the close of any taxable year as if such security were sold for its fair market value on the last business day of such taxable year. Any gain or loss shall be taken into account for such taxable year.

NOTE: The election does not apply to any securities that (1) are established to the satisfaction of the IRS as having no connection with the taxpayer's activities as a trader and (2) are clearly identified in the taxpayer's records as such before the close of the day on which it is acquired, originated, or entered into.

(Revised 11/13)

NAME (S) :	TIN:
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**ELECTION TO TREAT CHARITABLE CONTRIBUTIONS
AS PAID IN PRECEDING TAX YEAR
INTERNAL REVENUE CODE §642(c)
AND REG. §1.642(c)-1(b)**

The fiduciary herein elects, pursuant to IRC §642(c)(1), to treat the charitable contributions listed below (which were paid after the close of the current tax year but before the close of the next succeeding tax year), as paid during the current taxable year. Said fiduciary hereby certifies that these contributions will not be claimed as deductions on any subsequent income tax returns filed for the Trust (Estate).

Information concerning each charitable organization to which charitable contributions were paid is as follows:

<u>CHARITABLE ORGANIZATION</u>	<u>PAYMENT DATE</u>	<u>AMOUNT</u>
NAME: _____ ADDRESS: _____ _____ _____		
NAME: _____ ADDRESS: _____ _____ _____		
NAME: _____ ADDRESS: _____ _____ _____		

NOTE: This election, once made, shall become irrevocable upon the day following the due date of this return, including extensions. Once the election is filed, a revocation can only be obtained with the consent of the Commissioner of the Internal Revenue Service as provided in IRC Reg. §1.642(c)-1(b)(4).

NOTE: Charitable contributions are reported on Form 1041, Schedule A.

NAME (S) :	TIN:
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**WAIVER OF FEDERAL ESTATE TAX DEDUCTION
PURSUANT TO INTERNAL REVENUE CODE §642(g)
AND REG. §1.642(g)-1.**

The Executor(s)/Administrator(s) of the above-referenced Estate, do hereby certify that the administration expense and other deductions claimed in the attached fiduciary income tax return have not and will not be claimed as deductions for Federal Estate Tax purposes on Form 706. The undersigned expressly waive the right to claim said expenses as deductions under §2053(a)(2) and §2054 of the Internal Revenue Code of 1986, as amended, except insofar as they may be allowable under §691.

Note: Federal--File in Duplicate.
Iowa--Single Copy

(Revised 11/13)

NAME(S) :	TIN:
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**ELECTION TO TREAT ESTATE DISTRIBUTIONS
AS MADE IN PRECEDING TAX YEAR
PURSUANT TO IRC §663(b) and REG. §1.663(b)-1(a) & 2(a)
(For taxable years beginning after August 5, 1997)**

The fiduciary herein made cash/property distributions to Estate beneficiaries within sixty-five (65) days following the close of the taxable year for which this return is being filed. Said fiduciary hereby elects to treat the following distributions as paid or credited on the last day of this tax year.

Beneficiary	Date of Distribution
1) _____ SSN: _____	_____ _____
2) _____ SSN: _____	_____ _____
3) _____ SSN: _____	_____ _____
4) _____ SSN: _____	_____ _____

CASH/PROPERTY DISTRIBUTIONS:

Description	Adjusted Basis	Fair Market Value

- NOTE:** This election, once made, is irrevocable.
- NOTE:** Attach a copy of this election to Schedule K-1 for beneficiary's records.
- NOTE:** This election is only effective for the taxable year for which the election is made.
- NOTE:** The amount to which this election applies shall not exceed the amount of income of the Estate for the taxable year (as defined in Reg. §1.643(b)-1).

(Revised 11/13)

NAME(S) :	TIN:
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**ELECTION TO TREAT TRUST DISTRIBUTIONS
AS MADE IN PRECEDING TAX YEAR
PURSUANT TO IRC §663(b) and REG. §1.663(b)-1(a) & 2(a)**

The fiduciary herein made cash/property distributions to Trust beneficiaries within sixty-five (65) days following the close of the taxable year for which this return is being filed. Said fiduciary hereby elects to treat the following distributions as paid or credited on the last day of this tax year.

<u>Beneficiary</u>	<u>Date of Distribution</u>
1) _____ SSN: _____	_____
2) _____ SSN: _____	_____
3) _____ SSN: _____	_____
4) _____ SSN: _____	_____

CASH/PROPERTY DISTRIBUTIONS:

<u>Description</u>	<u>Adjusted Basis</u>	<u>Fair Market Value</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

NOTE: This election, once made, is irrevocable.

NOTE: Attach a copy of this election to Schedule K-1 for beneficiary's records.

NOTE: This election is only effective for the taxable year for which the election is made.

NOTE: The amount to which this election applies shall not exceed the amount of income of the Trust for the taxable year (as defined in Reg. §1.643(b)-1).

(Revised 11/13)

NAME(S) :	TIN:
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**DEDUCTION FOR ESTATE TAX ATTRIBUTABLE TO
INCOME IN RESPECT OF DECEDENT
PURSUANT TO INTERNAL REVENUE CODE §691(c)
AND REG. §1.691(c)-1 and §1.691(c)-2**

1. Income in respect of decedent from Form 706: \$ _____

Income:	<u>Item</u>	<u>Amount</u>
	_____	\$ _____
	_____	_____
	_____	_____

LESS: Deductions:	<u>Item</u>	<u>Amount</u>
	_____	\$ _____
	_____	_____

2. Estate tax on Form 706: \$ _____

3. Estate tax without income
in respect of decedent: \$ _____

4. Tax attributable to income in respect of decedent:
(Line 2 above minus Line 3 above) \$ _____

5. Income in respect of decedent on this return. \$ _____

Income:	<u>Item</u>	<u>Amount</u>
	_____	\$ _____
	_____	_____
	_____	_____

LESS: Deductions:	<u>Item</u>	<u>Amount</u>
	_____	\$ _____
	_____	_____

6. Ratio of Line 5 to Line 1 (percentage): _____ %

7. Deduction allowable:
(Line 6 above x Line 4 above) \$ _____

NAME (S) :	TIN:
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**STATEMENT OF INFORMATION SUBSTANTIATING
ELECTION TO CAPITALIZE PARTNERSHIP ORGANIZATIONAL EXPENDITURES
PURSUANT TO IRC §709(b) & REG. 1.709-1(c)
(After August 16, 2011)**

The taxpayer began its business on the _____ day of _____, 201____, and hereby elects to **capitalize** the following organizational expenditures for the taxable year in which the business began. Taxpayer's organizational expenditures are as follows:

<u>TYPE OF EXPENDITURE</u>	<u>AMOUNT</u>	<u>DATE INCURRED</u>	<u>AMOUNT PAID DURING TAX YEAR</u>
Legal Fees:			
Other: _____			

Total Organizational Expenditures:	_____	_____	_____*

* Taxpayers may directly expense eligible organizational expenditures without a formal written election under a "deemed" election presumption. Direct expensing cannot exceed \$5,000 in total. The \$5,000 expense limit is reduced dollar for dollar by the amount by which the cumulative cost of organizational expenditures exceeds \$50,000. Accordingly, if cumulative organizational expenditures exceed \$55,000, no amount is eligible for current expensing.

NOTE: Any organizational expenditures not eligible for the \$5,000 expensing election must be capitalized and amortized over 15 years.

NOTE: This affirmation election to capitalize organizational expenses must be made on a timely filed return (including extensions) for the taxable year in which the active business began. The election results in a complete capitalization of organizational expenses and is irrevocable once made.

NOTE: Taxpayer can apply these regulations to expenditures paid or incurred after October 22, 2004 for tax years within the 3-year statute of limitations.

NAME(S) :	SSN:
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TRANSFeree PARTNER STATEMENT
(In compliance with IRC §743 and Reg. 1.743-1(b))

For its tax year ended _____,
(TIN: _____) made an election under IRC §754 to adjust the
basis of partnership property.

The taxpayer acquired a _____% interest in the above named partnership
on the _____ day of _____, 201____.

As a result of its IRC §754 election, the partnership adjusted the basis
of property pursuant to IRC §734(b) and §743(b). The basis adjustment
and allocation to properties are as follows:

Total increase (decrease) in basis of partnership property as computed under IRC Reg. §1.743-1	\$ _____
--	----------

Allocation of basis adjustment
to partnership properties:

(1) Inventory		\$ _____
(2) Equipment		\$ _____
(3) Land		\$ _____
(4) Building		\$ _____
(5) Other		\$ _____
(6) Goodwill		\$ _____

Total	\$ _____
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NAME (S) :	TIN:
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**ELECTION TO ADJUST BASIS OF PARTNERSHIP
PROPERTY PURSUANT TO INTERNAL REVENUE CODE §754
AND REG. §1.754-1(b)(1)**

The partnership hereby elects, pursuant to IRC §754 and Reg. §1.754-1(b)(1), to adjust the basis of partnership property as a result of a distribution of property or a transfer of a partnership interest as provided in IRC §734(b) and §743(b). This election is made in conjunction with the partnership's Form 1065, U.S. Partnership Income Tax Return.

The partnership understands that this election, once made, shall be irrevocable unless a revocation of said election, showing reasonable cause, is approved by the District Director of the IRS district in which the partnership's Form 1065 is required to be filed.

Dated this _____ day of _____, 201__.

, General Partner

NAME (S) :	TIN:
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**ELECTION REGARDING EXCLUSION FROM THE PROVISIONS
OF SUBCHAPTER K OF THE INTERNAL REVENUE CODE
AND EXEMPTION FROM FILING PARTNERSHIP INCOME TAX RETURNS
PURSUANT TO INTERNAL REVENUE CODE §761(a)
AND REG. 1.761-2(a) & (b)**

The name, address, and identification number of all of the members of the above organization are as follows:

NAME: _____
ADDRESS: _____

SSN: _____

NAME: _____
ADDRESS: _____

SSN: _____

NAME: _____
ADDRESS: _____

SSN: _____

NAME: _____
ADDRESS: _____

SSN: _____

This organization qualifies as an eligible unincorporated organization under IRC Reg. §1.761-2(a)(1) **and** Reg. §1.761-2(a)(2) or (3) and is therefore exempt from the requirement of filing Form 1065, U.S. Partnership Income Tax Return.

All of the members of the organization hereby elect that the organization be excluded from all provisions of Subchapter K of the Internal Revenue Code of 1986, as amended. A copy of any written agreement, or provisions of any oral agreement, under which this organization operates is available from the individual denoted below.

NAME: _____
ADDRESS: _____

SSN: _____

NAME(S) :	SSN/TIN:
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**ELECTION PURSUANT TO INTERNAL
REVENUE CODE §1033(a)(2)(A)&(B) and Reg. §1.1033(a)-2**

Deferral of Recognition of Gain Realized on Involuntary Conversion
of Business Assets.

* * * * *

Date of Damage/Destruction: _____
 Type of Casualty: _____

 Location of Property: _____

With the filing of this election, taxpayers hereby declare their intent to replace the assets listed below **within two years after** the end of this calendar (fiscal year).

Item/Description	Insurance Recovery	LESS: Cost or Adj. Basis	Gain Realized
------------------	-----------------------	--------------------------------	------------------

PROPERTY REPLACEMENT

Description (Date Acquired)	_____	_____	_____
Cost	\$	\$	\$
Less: Gain not recognized	(_____)	(_____)	(_____)
New Basis	\$	\$	\$
	<u> </u>	<u> </u>	<u> </u>

NOTE: If involuntary conversion occurs as a result of a federally declared disaster after 12/31/94, any tangible replacement property acquired and held for productive use in a trade or business will be treated as similar or related in service or use to involuntarily converted property that had been held for investment or productive use in a trade or business.

(Revised 11/13)

NAME (S) :	SSN/TIN:
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**ELECTION PURSUANT TO INTERNAL
REVENUE CODE §1033(a)(2)(A)&(B) and Reg. §1.1033(a)-2**

Deferral of Recognition of Gain Realized on Involuntary
Conversion of Farm Assets.

* * * * *

PROPERTY REPLACEMENT

Description (Date Acquired)			
Cost	\$	\$	\$
Less: Gain not recognized	(_____)	(_____)	(_____)
New Basis	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>

NAME(S) :	SSN:
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**ELECTION PURSUANT TO INTERNAL REVENUE CODE §1033(a)(2) and
Reg. §1.1033(a)-3**

Deferral of Recognition of Gain Realized on Involuntary Conversion
of Personal Residence.

* * * * *

Date of Damage/Destruction: _____
 Type of Casualty: _____
 Location of Property: _____

With the filing of this election, taxpayers hereby declare their intent to replace their personal residence **within two years after** the end of this calendar (fiscal year).

Basis of Old Residence:

Cost	\$ _____
Add: Improvements	_____
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total	\$ _____

Gain Realized:

Insurance Proceeds Received	\$ _____
LESS: Basis of Old	\$ (_____)
Subtotal	\$ _____
ADD: Loss Recognized	\$ _____
Gain Realized	\$ _____

Basis of New Residence:

Cost	\$ _____
LESS: Gain Not Recognized	\$ (_____)
New Basis	\$ _____

NAME (S) :	SSN:
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**ELECTION PURSUANT TO INTERNAL REVENUE CODE §1033(h) and
Reg. §1.1033(a)-3**

Deferral of Recognition of Gain Realized on Involuntary Conversion
of Personal Residence Damaged by Federally Declared Disasters
After December 31, 2007.

* * * * *

Date of Damage/Destruction: _____
Type of Casualty: _____
Location of Property: _____

With the filing of this election, taxpayers hereby declare their intent to replace their personal residence **within four years after** the end of this calendar (fiscal year). **NOTE: Taxpayers have a five year replacement period if the involuntary conversion occurred within the 2008 Midwestern disaster area due to the relevant storms.**

Basis of Old Residence:

Cost	\$ _____
Add: Improvements	
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total	\$ _____

Gain Realized:

Insurance Proceeds Received	\$ _____
LESS: Basis of Old	\$ (_____)
Subtotal	\$ _____
ADD: Loss Recognized	\$ _____
Gain Realized	\$ _____

Basis of New Residence:

Cost	\$ _____
LESS: Gain Not Recognized	\$ (_____)
New Basis	\$ _____

NOTE: Personal residence as described above **includes the residence and any personal property contents separately scheduled for insurance purposes** ("scheduled contents") pursuant to IRC §1033(h).

NOTE: No gain is recognized on insurance proceeds received for personal property contents **not** separately scheduled for insurance purposes. IRC §1033(h) (1) (A) (i).

NOTE: Principal residence **includes rental residences** for purposes of deferred gain herein. IRC §1033(h) (4).

NAME (S) :	SSN:
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ALLOCATION OF BUSINESS/PERSONAL INCOME (LOSS)
ON SALE OF RESIDENCE/ACREAGE -- IRC §121

		Personal (____%)	Schedule C/F Business (____%)
	<u>TOTAL</u>		<u>Form 4797</u>
Selling Price:	\$ _____	\$ _____	\$ _____
LESS: Expense of Sale:	_____	_____	_____
Amount Realized:	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
BASIS	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>

NOTE -- (POST 5-6-97 OFFICE-IN HOME DEPRECIATION): Upon the sale of a residence, depreciation taken after May 6, 1997, with respect to office-in-home use will be treated as unrecaptured IRC §1250 gain and be subjected to the potential maximum twenty-five percent (25%) IRC §1250 recapture rate on the depreciation taken.

NOTE -- COMBINED RESIDENTIAL/BUSINESS PREMISES: The regulations for IRC §121 provide that when both the residential and business portions of the residential property are contained within the same dwelling/acreage unit (i.e. office-in-home), no allocation of the IRC §121 principal residence exclusion is required, other than for gain attributable to depreciation taken after May 6, 1997. IRC Reg. §1.121-1(e)(1).

The IRC §121 principal residence exclusion does **not** apply to any gain allocable to a portion of the residential property, used for business purposes, that is **separate or detached from the dwelling unit** (e.g. detached garage, out-buildings, pasture, etc.), **and** which was **not** utilized solely for residential purposes for two (2) out of the last five (5) years prior to the date of sale.

EXAMPLE: If a residential acreage is being sold, and certain out-buildings on the acreage were being rented to a farm tenant, the portion of the sale price allocable to the out-buildings would **not** qualify for the IRC §121 principal residence exclusion. The remainder of the sales price being paid for the residential acreage would qualify.

(Revised 11/13)

NAME (S) :	SSN:
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STATEMENT RE -- IRC §1035(a) EXCHANGE OF LIFE INSURANCE POLICY

During the tax year, the above taxpayer exchanged the following life insurance policy/contract for a policy/contract with another life insurance company:

<u>Company</u>	<u>Policy No.</u>	<u>Amount</u>
----------------	-------------------	---------------

The above policy/contract was exchanged for a policy/contract with the following life insurance company:

<u>Company</u>	<u>Policy No.</u>	<u>Amount</u>
----------------	-------------------	---------------

Pursuant IRC §1035(a)(1) no gain or loss shall be recognized on this exchange. No gain or loss shall be reported on Form 1040, Line 16b.

(Attach copy of 1099-R here)

NAME (S) :	SSN:
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STATEMENT RE -- IRC §1035(a)(3) EXCHANGE OF ANNUITY CONTRACT

During the tax year, the above taxpayer exchanged the following annuity contract for an annuity contract with another company:

<u>Company</u>	<u>Contract No.</u>	<u>Amount</u>
----------------	---------------------	---------------

The above annuity contract was exchanged for an annuity contract with the following company:

<u>Company</u>	<u>Contract No.</u>	<u>Amount</u>
----------------	---------------------	---------------

Pursuant IRC §1035(a)(3) no gain or loss shall be recognized on this exchange. No gain or loss shall be reported on Form 1040, Line 16b.

(Attach copy of 1099-R here)

NOTE: The tax-free exchange of an annuity contract for another annuity contract under IRC §1035(a)(3) is limited to cases in which the same person(s) are obligee(s) under the original contract and the contract received in the exchange.

(Revised 11/13)

**COMPUTATION OF GAIN AND BASIS OF REACQUIRED
REAL PROPERTY UNDER IRC §1038**

A. Untaxed Principal Previously Received

1.	Total amount received before reacquisition	\$ _____	
2.	Less:		
	Gain already reported (GP% x #1)	(_____)	
	Maximum Gain Reportable		(A) \$ _____

B. Limitation of Gain:

1.	Total gain realized on original sale	\$ _____	
2.	Less:		
	Gain reported to date (Previously taxed, excluded, or deferred)	\$ (_____)	
	Reacquisition expenses	(_____)	
		(_____)	
	Gain Limitation		(B) \$ _____

NOTE: Gain to be recognized is lesser of A or B

C. Basis of Property Reacquired:

1.	Adj. basis of indebtedness owed by Buyer to Seller as of date of reacquisition		
a.	Original contract price	\$ _____	
b.	Less:		
	Payments received to-date	(_____)	
c.	Balance Due	\$ _____	
d.	Less:		
	Unrealized Gain (GP% x Line 1(c))	(_____)	
e.	Seller's adj. basis in debt		\$ _____
f.	Less:		
	Deferred gain - sale of residence		(_____)
g.	Total		(1) \$ _____
2.	Taxable gain on reacquisition (lesser of A or B above)		(2) \$ _____
3.	Costs & expenses of reacquisition		(3) \$ _____

NEW ADJ. BASIS OF PROPERTY - SUM OF #1(g), 2 & 3 \$ _____

(Revised 11/13)

**REACQUISITION & RESALE OF PERSONAL
RESIDENCE W/IN ONE YEAR
IRC §1038(e)**

A. Application of IRC §121:

1. Adjusted Sales Price - Original Sale
(Amount Realized less Expenses) -

a.	Cash received	\$ _____	
	Contract balance	_____	
	Amount realized		\$ _____
b.	Less:		
	Sale expense	(_____)	
	Fix up expense	(_____)	
	Adjusted sales price		\$ _____
c.	Less: Adj. basis @ Sale	(_____)	
d.	Gain on Sale		\$ _____
e.	\$121 Limitation	(_____)	
f.	Taxable Gain - Original Sale		\$ _____

2. Adjusted Sales Price - Resale

a.	Cash received -		
	Orig. Sale	\$ _____	
	Cash received -		
	Resale	_____	
	Contract balance	_____	
	Resale	_____	
	Amount realized		\$ _____
b.	Less:		
	Sales expense -		
	Resale	(_____)	
	Fix up expense -		
	Resale	(_____)	
c.	Adj. Sales Price		\$ _____
d.	Less:		
	Adj. basis on original sale	(_____)	
	Capital expenditures (Post-Reacq.)	(_____)	
e.	Gain on Sale		\$ _____
f.	\$121 Limitation	(_____)	
g.	Taxable Gain - Resale		\$ _____

NAME(S) :	SSN:
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**STATEMENT OF INFORMATION
SUBSTANTIATING IRC §1244 ORDINARY LOSS ON STOCK
(In compliance with IRC Regs. §1.1244(e)-1(b))**

Taxpayer(s) are claiming an ordinary loss deduction for a loss on IRC §1244 stock. In support of this deduction, the following information is provided:

1. Name and address of corporation that issued stock:

2. Manner by which said stock was acquired by the taxpayer(s), nature and amount of consideration paid for said stock:

<u>DESCRIPTION</u>	<u>AMT. PAID/BASIS</u>
_____	\$

3. Basis adjustments after acquisition, if any:

Basis at acquisition	\$
LESS: Adjustments _____	

CURRENT BASIS	\$ _____

NOTE: Pursuant to IRS Notice 94-89, this information is no longer required to be filed with the taxpayer's income tax return to obtain the IRC §1244 loss. However, the information contained herein must still be retained with taxpayer's records. Also, the taxpayer(s) must maintain records sufficient to distinguish IRC §1244 stock from any other stock owned in said corporation.

NOTE: If the stock was acquired in a nontaxable transaction in exchange for property other than money, disclose the type of property, its fair market value on the date of transfer to the corporation, and its adjusted basis on such date.

ELIGIBILITY REQUIREMENTS FOR IRC §1244 ELECTION:

- (1) The issuing corporation must have been a U.S. small business corporation when the stock was issued (no more than \$1,000,000 of property received in exchange for stock, or as a contribution to capital). IRC §1244(c)(3)(A).
- (2) The stock must have been issued directly to an individual or partnership in exchange for property, not acquired by purchase or gift. IRC §1244(a)
- (3) The corporation's gross receipts from certain passive (non-investment) sources must not have exceeded 50% of its total receipts for a 5-year period ending with the corporation's taxable year immediately preceding the shareholder's loss.

TO: Internal Revenue Service
Ogden, Utah 84201-0013

RE: _____
TIN: _____

**ELECTION TO TREAT QUALIFIED SUBCHAPTER S TRUST (QSST) AS AN
ELIGIBLE SUBCHAPTER S SHAREHOLDER PURSUANT TO
INTERNAL REVENUE CODE §1361(d)(2) AND REG. §1.1361-1(j)(6)**

The undersigned hereby elects to have the _____
Trust treated as a Qualified Subchapter S Trust (QSST) for purposes of eligibility as a
Subchapter S Shareholder pursuant to IRC §1361(c)(2). The undersigned also elects to
be treated as the owner of the portion of said Trust that consists of the S corporation
stock for purposes of IRC §678.

The undersigned states that the Trust meets the definition of a qualified subchapter S
trust as the terms of the Trust provide that (1) during the life of the current income
beneficiary, there shall be only one income beneficiary of the trust; (2) any corpus
distributed during the life of the current income beneficiary may be distributed only
to such beneficiary; (3) the income interest of the current income beneficiary in the
trust shall terminate on the earlier of such beneficiary's death or the termination of
the trust; and (4) upon the termination of the trust during the life of the current
income beneficiary, the trust shall distribute all of its assets to such beneficiary.
The undersigned is a citizen and/or resident of the United States.

In addition, the undersigned states that (1) the Trust is required to distribute (or
the Trustee agrees to distribute) all of its income currently to the current income
beneficiary; and (2) that no distributions of income or corpus will be in satisfaction
of the grantor's legal obligations to support and maintain the income beneficiary.

The taxpayer understands that this election, once made, shall be irrevocable.

CURRENT INCOME BENEFICIARY INFORMATION

NAME	ADDRESS	SSN
_____	_____	_____
_____	_____	_____
_____	_____	_____

TRUST INFORMATION

NAME	ADDRESS	SSN
_____	_____	_____
_____	_____	_____
_____	_____	_____

SUBCHAPTER S CORPORATE INFORMATION

NAME	ADDRESS	SSN
_____	_____	_____
_____	_____	_____
_____	_____	_____

The effective date of this election is the _____ day of _____, 201____.

(Current Income Beneficiary)

Note: This election may not be filed any earlier than 2 months and 15 days before the
effective date of the "S" corporate election; and no later than 2 months and 16 days
from the date the stock is transferred to the Trust. This election form is mailed to
IRS by separate mail. For late elections, generally follow the procedures outlined in
Rev. Proc. 2003-43 and/or Rev. Proc. 2007-62.

Note: This election shall be effective for each successive beneficiary unless such
beneficiary affirmatively refuses to consent to such election by filing such refusal
with the Service Center with which the corporation files its income tax return pursuant
to IRC Reg. §1.1361-1(j)(9).

(Revised 11/13)

TO: Internal Revenue Service
Kansas City, MO 64999

RE: _____
TIN: _____

**REVOCATION OF S ELECTION PURSUANT TO
INTERNAL REVENUE CODE §1362(d) AND REG. §1.1362-6(a)(3)**

The above corporation hereby revokes the election made by it under Internal Revenue Code §1362(a). The number of shares issued and outstanding on this date (including nonvoting stock) is _____ shares. This revocation shall be effective the _____ day of _____, 201__.

Dated this _____ day of _____, 201__.

By: _____
President

**SHAREHOLDER INFORMATION
(ALL SHAREHOLDERS AT DATE OF REVOCATION)**

NAME	ADDRESS	VOTING SHARES	NON-VOTING SHARES	SHAREHOLDER'S S.S. NUMBER
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

CONSENT OF SHAREHOLDERS

We, the undersigned holders of more than one-half of the outstanding stock of the above corporation, do hereby consent to the revocation of the corporation's Subchapter S election made under IRC §1362(a).

SIGNATURES:

NUMBER OF SHARES HELD:

_____	_____ Voting and _____ Non-Voting
_____	_____ Voting and _____ Non-Voting
_____	_____ Voting and _____ Non-Voting

(Revised 11/13)

NAME (S) :	TIN:
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**DIVIDEND ELECTION -- ELECTION TO TREAT CURRENT TAX YEAR
DISTRIBUTIONS AS BEING FROM
ACCUMULATED "C" CORPORATION RETAINED EARNINGS
PURSUANT TO IRC §1368(e) (3) AND REG. §1.1368-1(f) (2) (i)**

The corporation hereby elects under IRC §1368(e) (3) and Reg. §1.1368-1(f) (2) (i) to treat all current tax year distributions as being from accumulated "C" corporation retained earnings and not from the accumulated adjustments account (AAA) of the corporation. It is understood that this election is irrevocable when made and is only effective for the current tax year.

CONSENT OF AFFECTED SHAREHOLDERS

The undersigned shareholders comprise all of the shareholders of the above corporation to whom a distribution was made during the current taxable year. The undersigned hereby consent to the corporation election under IRC §1368(e) (3) and Reg. §1.1368-1(f) (2) (i) to treat all current tax year distributions as being from accumulated "C" corporation retained earnings and not from the accumulated adjustments account (AAA) of the corporation.

The undersigned hereby certify, under penalties of perjury, that to the best of their knowledge and belief the statements contained herein are true and correct.

<u>SIGNATURE</u>	<u>ADDRESS</u>	<u>SSN</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

NOTE: "S" corporation distributions are normally taxed to the shareholders as an ordinary income dividends to the extent of accumulated earnings and profits (AE&P) after the accumulated adjustments account (AAA) and previously taxed income (PTI -- pre-1983 "S" corporation undistributed earnings) have been distributed. **If the corporation became a "S" corporation prior to 1983, a separate election will need to be made to avoid having the distributions herein treated as first coming from previously taxed income (PTI) to the extent thereof.**

FILING: File with original Form 1120S for the year during which distributions were made.

NAME (S) :	TIN:
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**DEEMED DIVIDEND ELECTION -- ELECTION TO TREAT PART OR ALL OF
ACCUMULATED "C" CORPORATION RETAINED EARNINGS
AS DISTRIBUTED DURING THE CURRENT TAX YEAR
PURSUANT TO IRC §1368(e) (3) AND REG. §1.1368-1(f) (3)**

The corporation hereby elects under IRC §1368(e) (3) and Reg. §1.1368-1(f) (3) to treat part or all of accumulated "C" corporation retained earnings as deemed distributed during the current tax year. It is understood that under this election the deemed dividend is considered to have been distributed in cash to the shareholders, in proportion to their stock ownership, on the last day of the tax year. Upon receipt, the shareholders are deemed to have immediately contributed the cash back to the corporation in a manner that increases stock basis. It is understood that this election is irrevocable when made.

CONSENT OF AFFECTED SHAREHOLDERS

The undersigned shareholders comprise all of the shareholders of the above corporation to whom a distribution was deemed made during the current taxable year. The undersigned hereby consent to the corporation election under IRC §1368(e) (3) and Reg. §1.1368-1(f) (3) to treat part or all of accumulated "C" corporation retained earnings as deemed distributed during the current tax year.

The undersigned hereby certify, under penalties of perjury, that to the best of their knowledge and belief the statements contained herein are true and correct.

<u>SIGNATURE</u>	<u>ADDRESS</u>	<u>SSN</u>	<u>DIVIDEND AMOUNT</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

NOTE: "S" corporation distributions are normally taxed to the shareholders as an ordinary income dividends to the extent of accumulated earnings and profits (AE&P) after the accumulated adjustments account (AAA) and previously taxed income (PTI -- pre-1983 "S" corporation undistributed earnings) have been distributed. **If the corporation became a "S" corporation prior to 1983, a separate election will need to be made to avoid having the distributions herein treated as first coming from previously taxed income (PTI) to the extent thereof.**

FILING: File with original Form 1120S for the year during which distributions were made.

(Revised 11/13)

NAME (S) :	TIN:
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**ELECTION TO APPLY SPECIFIC ACCOUNTING RULES
IN CONNECTION WITH TERMINATION OF A SHAREHOLDER'S
ENTIRE INTEREST
PURSUANT TO IRC §1377(a)(2) AND REG. 1.1377-1(b)**

The corporation hereby elects under IRC §1377(a)(2) to have the rules provided in IRC §1377(a)(1) regarding allocation of income, expense, etc. applied as if the corporate tax year consisted of two tax years. This election is made with respect to the termination of the entire interest of the following shareholder(s) during the tax year:

<u>NAME</u>	<u>TERMINATION DATE</u>	<u>MANNER OF TERMINATION</u>

CONSENT OF AFFECTED SHAREHOLDERS

The undersigned shareholders comprise all of the shareholders of the above corporation whose interest(s) were terminated on the above date and/or to whom corporate stock was transferred as a result of said termination. The undersigned hereby consent to the corporation's election under IRC §1377(a)(2). The undersigned hereby certify, under penalties of perjury, that to the best of their knowledge and belief the statements contained herein are true and correct.

<u>SIGNATURE</u>	<u>ADDRESS</u>	<u>SSN</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

NOTE: Unless this election is made, the per-share, per-day method of allocating income and expense is required to be utilized. Income and expense allocations may differ depending on the allocation rule the corporation and its shareholders choose to have applied.

NAME (S) :	SSN:
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**ELECTION OF INDIVIDUAL TAXPAYER TO TERMINATE TAXABLE YEAR
UPON COMMENCEMENT OF CHAPTER 7 BANKRUPTCY PROCEEDING
(PURSUANT TO INTERNAL REVENUE CODE §1398(d)(2))**

BE HEREBY ADVISED, that the taxpayer(s) has/have filed for protection under Chapter 7 of Title 11 of the United States Code (bankruptcy liquidation); and hereby elect(s) to close his/her/their tax year effective the day before commencement of said bankruptcy proceeding, the _____ day of _____, 201____. It is understood that this election shall act to split the taxpayer's calendar year into two short taxable years pursuant to the provisions of Internal Revenue Code §1398(d)(2)(A). Taxable income for each short tax year shall be computed on an annualized basis under the provisions of Internal Revenue Code §443(b).

The taxpayer(s) understand(s) that this election, once made, is irrevocable.

(Revised 11/13)

NAME (S) :	SSN:
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**ELECTION OF INDIVIDUAL TAXPAYER TO TERMINATE TAXABLE YEAR
UPON COMMENCEMENT OF CHAPTER 11 BANKRUPTCY PROCEEDING
(PURSUANT TO INTERNAL REVENUE CODE §1398(d)(2))**

BE HEREBY ADVISED, that the taxpayer(s) have filed for protection under Chapter 11 of Title 11 of the United States Code (bankruptcy liquidation); and hereby elect(s) to close his/her/their tax year effective the day before commencement of said bankruptcy proceeding, the _____ day of _____, 201____. It is understood that this election shall act to split the taxpayer's calendar year into two short taxable years pursuant to the provisions of Internal Revenue Code §1398(d)(2)(A). Taxable income for each short tax year shall be computed on an annualized basis under the provisions of Internal Revenue Code §443(b).

The taxpayer(s) understand(s) that this election, once made, is irrevocable.

NAME (S) :	SSN:
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**STATEMENT REGARDING FORM W-2
PURSUANT TO INTERNAL REVENUE CODE §3121(d) (3)**

The taxpayer hereby states that he/she is a full time _____, working as a self-employed independent contractor. Pursuant to Internal Revenue Code §3121(d) (3), the taxpayer is categorized as an "employee" for social security purposes only. Accordingly, the taxpayer's statutory employer reports commissions on Form W-2 subject to social security tax, but withholds no federal or state income tax due to the independent contractor relationship. The statutory employee designation has been denoted on the taxpayer's Form W-2 to document this relationship.

As the taxpayer has an independent contractor relationship with his/her statutory employer, gross commissions on Form W-2 are properly included as gross income on Schedule C and not reported on Form 1040, line 7. All expenses related to the taxpayer's trade or business are also reported on Schedule C. As gross earnings have already been subjected to social security withholding (FICA), the taxpayer is not liable for additional self-employment social security tax on Schedule SE.

(Revised 11/13)

NAME (S) :	SSN:
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**STATEMENT RE: FILING OF PRIOR YEARS
INDIVIDUAL INCOME TAX RETURNS
PURSUANT TO INTERNAL REVENUE CODE §6012(a)(1)**

Pursuant to IRC §6012(a)(1) the taxpayer(s) gross income did not exceed the sum of the exemption amount plus the basic standard deduction and therefore was insufficient to require the filing of an individual income tax return (Form 1040) for the following tax years:

Tax Year Ended: _____

NAME (S) :	TIN:
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**STATEMENT RE: FILING OF PRIOR YEARS
INDIVIDUAL INCOME TAX RETURNS
PURSUANT TO INTERNAL REVENUE CODE §6012(a)(1)**

Pursuant to IRC §6012(a)(1) the decedent's gross income did not exceed the sum of the exemption amount plus the basic standard deduction and therefore was insufficient to require the filing of an individual income tax return (Form 1040) for the following tax years:

Tax Year Ended: _____

QUALIFIED FARMER DETERMINATION - IRC §6654(i)
(For Form 2210F Estimated Tax Exception)
(Farmers Tax Guide - Pub. 225)

Client Name: _____

Date: _____
Tax Year: _____

1 - Determination of Total Gross Income:

Form 1040 - All wages	- Line 7	\$ _____
Form 1040 - Taxable interest income	- Line 8a	\$ _____
Form 1040 - Ordinary dividend income	- Line 9a	\$ _____
Form 1040 - Taxable state tax refund	- Line 10	\$ _____
Form 1040 - Alimony received	- Line 11	\$ _____
Form 1040 - Ordinary gain and losses	- Line 14	\$ _____
Form 1040 - Taxable IRAs	- Line 15b	\$ _____
Form 1040 - Taxable pensions/annuities	- Line 16b	\$ _____
Form 1040 - Taxable unemployment compensation	- Line 19	\$ _____
Form 1040 - Taxable social security benefits	- Line 20b	\$ _____
Form 1040 - Other income	- Line 21	\$ _____
Sch. C - Gross income	- Line 7	\$ _____
Sch. C-EZ - Gross receipts	- Line 1	\$ _____
Sch. D - Capital gains (Note 2)		\$ _____
Sch. E - Gross rental income	- Line 3/23a	\$ _____
Sch. E - Gross royalties	- Line 4/23b	\$ _____
Sch. E - Share of p'ship and S corp. income (See Note 1)	- Line 32	\$ _____
Sch. E - Estates and trusts (see Note 1)	- Line 37	\$ _____
Sch. F - Gross farm income	- Line 9/50	\$ _____
Form 4835 - Gross farm rental income	- Line 7	\$ _____

TOTAL GROSS INCOME \$ _____

2 - Determination of Gross Farm Income:

Sch. E Included gross farm income from pass-thru entities (Part II & III) and crop-share arrangements (via Form 4835). It does not include cash rent received on farmland.	- Line 42	\$ _____
Sch. F Gross farm income	- Line 9/50	\$ _____
Form 4797 Portion of gains attributable to the sale of draft, dairy, or breeding stock (see Note 3)	Various	\$ _____

TOTAL GROSS FARM INCOME \$ _____

3 - Determination of Gross Income Ratio: Percentage of gross income attributable to farming = (total gross farm income ÷ total gross income).

Must be at least two-thirds (66.67%) to qualify for special estimated tax exclusion rules for farmers.

NOTES:

- (1) See Sch. K-1 for pass-through entity owner's share of total gross income or gross farm income.
- (2) IRS Pub. 225 specifies only capital gains are to be considered. **Capital losses cannot be netted against capital gains.** Capital gain distributions from Sch. D, line 13 are also included.
- (3) **Farm income does not include gains or losses from the sale of farmland and depreciable farm equipment; income of custom farm operators; or wages earned as a farm employee.**

(Revised 11/13)

NAME (S) :	SSN:
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CERTIFICATE OF CHRONICALLY ILL INDIVIDUAL
Long-Term Care Expense
(Pursuant to IRC §7702B)

This statement is provided to certify that the above-named individual is chronically ill as defined by IRC § 7702B and requires long-term care services. This individual is chronically ill due to the following:

- Has been unable to perform without substantial assistance in the following activities of daily living (at least two) for at least 90 days due to a loss of function capacity:
 - Eating
 - Bathing
 - Toileting
 - Dressing
 - Transferring
 - Continence
- Has a level of disability similar to the level of disability that would make a person unable to perform without substantial assistance at least two activities of daily living for at least 90 days due to a loss of functional capacity; or
- Requires substantial supervision to protect him/her from threats to health and safety due to severe cognitive impairment

This level of disability has been continuous since: _____ [insert date]

Signature of licensed health care practitioner

Date signed

NOTE: The entire room and ancillary cost (including rent, food, services, etc.) related to nursing care may be deductible as a medical expense, if the main reason for being in the facility is to receive nursing care/hands on personal care. According to the IRS, residents will be deemed to be in a facility for nursing care, if they have been certified by a licensed health care practitioner as unable to perform (without substantial assistance) at least two activities of daily living "ADL" (i.e. eating, bathing, dressing, toileting, continence, transferring, etc.), or if they require substantial supervision to protect them from harming themselves because of severe cognitive impairment.

However, if a resident needs assistance with one or fewer activities of daily living and does not suffer from severe cognitive impairment, then only the amount of services related to nursing care/hands on personal care may be deemed by the IRS to qualify as medical deductions.

(Revised 11/13)