

**MICHAEL KRAVATZ CPA & ASSOC. INC.**  
**121 S. 61st Terrace Suite B**  
**HOLLYWOOD, FL 33023**  
**(954) 987-6934**  
**mkrav11908@aol.com**

October 3, 2018

ALLEN J. BAUMGARTEN and GLADYS M. BLUMENSTINE  
21078 Brookshire Terrace  
Boca Raton , FL 33433

Dear ALLEN and GLADYS ,

Please find enclosed copies of your tax return(s) for the tax year ended December 31, 2017. Instructions for filing your return(s) are attached for your convenience. Retain the copies for your records.

The federal income tax return will be electronically filed, do not mail the enclosed copy, but retain it for your records.

Form 1040 Federal Individual Income Tax Return

We prepared your returns based on the information you provided us. Please review the returns carefully to ensure that there are no omissions or misstatements of material facts.

If you have any questions about your tax returns, please contact us. We appreciate this opportunity to serve you.

Sincerely,

MICHAEL KRAVATZ

Tax Summary and Instructions for Filing  
2017 Federal Individual Income Tax Return

You and each member of your household had either health coverage or an exemption for each month during 2017. Consequently, you do not owe an individual shared responsibility payment under the Affordable Care Act.

Your federal income tax return will be electronically filed, do not mail the enclosed copy, but retain it for your records.

Your federal refund of \$5,691.00 will be directly deposited in your bank account.

**MICHAEL KRAVATZ CPA & ASSOC. INC.**  
**121 S. 61st Terrace Suite B**  
**HOLLYWOOD, FL 33023**  
**(954) 987-6934**  
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October 3, 2018

ALLEN J. BAUMGARTEN and GLADYS M. BLUMENSTINE  
21078 Brookshire Terrace  
Boca Raton , FL 33433

**Statement of Charges for Services Rendered:**

**Tax Preparation Fees:**

Tax return preparation fee	\$	435.00
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<b>Total fee</b>	<b>\$</b>	<b>435.00</b>
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Department of the Treasury  
Internal Revenue Service

► **Return completed Form 8879 to your ERO. (Do not send to IRS.)**  
 ► **Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.**

**2017**

Submission Identification Number (SID) ►

Taxpayer's name <b>ALLEN J BAUMGARTEN</b>	Social security number <b>595-14-7461</b>
Spouse's name <b>GLADYS M BLUMENSTINE</b>	Spouse's social security number <b>590-21-1749</b>

**Part I Tax Return Information — Tax Year Ending December 31, 2017** (Whole dollars only)

<b>1</b>	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; Form 1040NR, line 37) . . . . .	<b>1</b>	116,880.
<b>2</b>	Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12; Form 1040NR, line 61) . . . . .	<b>2</b>	15,528.
<b>3</b>	Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7; Form 1040NR, line 62a) . . . . .	<b>3</b>	21,219.
<b>4</b>	Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a) . . . . .	<b>4</b>	5,691.
<b>5</b>	Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14; Form 1040NR, line 75) . . . . .	<b>5</b>	

**Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)**

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2017, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

☒ I authorize MICHAEL KRAVATZ CPA & ASSOC. INC. to enter or generate my PIN  
 ERO firm name

as my signature on my tax year 2017 electronically filed income tax return.

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Enter five digits, but  
don't enter all zeros

☐ I will enter my PIN as my signature on my tax year 2017 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► \_\_\_\_\_ Date ► \_\_\_\_\_

**Spouse's PIN: check one box only**

☒ I authorize MICHAEL KRAVATZ CPA & ASSOC. INC. to enter or generate my PIN  
 ERO firm name

as my signature on my tax year 2017 electronically filed income tax return.

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Enter five digits, but  
don't enter all zeros

☐ I will enter my PIN as my signature on my tax year 2017 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ► \_\_\_\_\_ Date ► \_\_\_\_\_

**Practitioner PIN Method Returns Only—continue below****Part III Certification and Authentication — Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

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Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2017 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ► \_\_\_\_\_ Date ► \_\_\_\_\_

**ERO Must Retain This Form — See Instructions**  
**Don't Submit This Form to the IRS Unless Requested To Do So**

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning		, 2017, ending	, 20	See separate instructions.
Your first name and initial		Last name		Your social security number
ALLEN J		BAUMGARTEN		595-14-7461
If a joint return, spouse's first name and initial		Last name		Spouse's social security number
GLADYS M		BLUMENSTINE		590-21-1749
Home address (number and street). If you have a P.O. box, see instructions.			Apt. no.	<div>▲ Make sure the SSN(s) above and on line 6c are correct.</div> <div> <div>Presidential Election Campaign</div> <div>Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.</div> <div> <input type="checkbox"/> You <input type="checkbox"/> Spouse </div> </div>
21078 Brookshire Terrace				
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).				
Boca Raton FL 33433				
Foreign country name		Foreign province/state/country	Foreign postal code	

Filing Status

1 ☐ Single

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

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

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

5 ☐ Qualifying widow(er) (see instructions)

Check only one box.

Exemptions

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

b ☒ Spouse . . . . .

c Dependents:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ if child under age 17 qualifying for child tax credit (see instructions)

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you

• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

If more than four dependents, see instructions and check here ▶ ☐

2

d Total number of exemptions claimed . . . . .

2

Income	7	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	7	103,441.
	8a	Taxable interest. Attach Schedule B if required . . . . .	8a	669.
	b	Tax-exempt interest. Do not include on line 8a . . . . .	8b	
	9a	Ordinary dividends. Attach Schedule B if required . . . . .	9a	
	b	Qualified dividends . . . . .	9b	
	10	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	10	
	11	Alimony received . . . . .	11	
	12	Business income or (loss). Attach Schedule C or C-EZ . . . . .	12	2,879.
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13	
	14	Other gains or (losses). Attach Form 4797 . . . . .	14	
<div>Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.</div> <div>If you did not get a W-2, see instructions.</div>	15a	IRA distributions . . . . .	15a	
	b	Taxable amount . . . . .	15b	
	16a	Pensions and annuities . . . . .	16a	
	b	Taxable amount . . . . .	16b	
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	10,095.
	18	Farm income or (loss). Attach Schedule F . . . . .	18	
	19	Unemployment compensation . . . . .	19	
	20a	Social security benefits . . . . .	20a	
b	Taxable amount . . . . .	20b		
21	Other income. List type and amount . . . . .	21		
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	117,084.	

Adjusted Gross Income	23	Educator expenses . . . . .	23	
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
	25	Health savings account deduction. Attach Form 8889 . . . . .	25	
	26	Moving expenses. Attach Form 3903 . . . . .	26	
	27	Deductible part of self-employment tax. Attach Schedule SE . . . . .	27	204.
	28	Self-employed SEP, SIMPLE, and qualified plans . . . . .	28	
	29	Self-employed health insurance deduction . . . . .	29	
	30	Penalty on early withdrawal of savings . . . . .	30	
	31a	Alimony paid b Recipient's SSN ▶	31a	
	32	IRA deduction . . . . .	32	
33	Student loan interest deduction . . . . .	33		
34	Tuition and fees. Attach Form 8917 . . . . .	34		
35	Domestic production activities deduction. Attach Form 8903	35		
36	Add lines 23 through 35 . . . . .	36	204.	
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	116,880.	

**Tax and Credits****Standard Deduction for—**

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

• All others:  
Single or Married filing separately, \$6,350

Married filing jointly or Qualifying widow(er), \$12,700

Head of household, \$9,350

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	116,880.
<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1953, <input type="checkbox"/> <b>Blind.</b> <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1953, <input type="checkbox"/> <b>Blind.</b> <b>Total boxes checked ▶ 39a</b> <input type="checkbox"/>		
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ <b>39b</b> <input type="checkbox"/>		
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)	<b>40</b>	14,220.
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	102,660.
<b>42</b>	<b>Exemptions.</b> If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions	<b>42</b>	8,100.
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	94,560.
<b>44</b>	<b>Tax</b> (see instructions). Check if any from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/>	<b>44</b>	15,121.
<b>45</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	<b>45</b>	
<b>46</b>	Excess advance premium tax credit repayment. Attach Form 8962	<b>46</b>	
<b>47</b>	Add lines 44, 45, and 46	<b>47</b>	15,121.
<b>48</b>	Foreign tax credit. Attach Form 1116 if required	<b>48</b>	
<b>49</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>49</b>	
<b>50</b>	Education credits from Form 8863, line 19	<b>50</b>	
<b>51</b>	Retirement savings contributions credit. Attach Form 8880	<b>51</b>	
<b>52</b>	Child tax credit. Attach Schedule 8812, if required	<b>52</b>	
<b>53</b>	Residential energy credits. Attach Form 5695	<b>53</b>	
<b>54</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>54</b>	
<b>55</b>	Add lines 48 through 54. These are your <b>total credits</b>	<b>55</b>	
<b>56</b>	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	<b>56</b>	15,121.

**Other Taxes**

<b>57</b>	Self-employment tax. Attach Schedule SE	<b>57</b>	407.
<b>58</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>58</b>	
<b>59</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>59</b>	
<b>60a</b>	Household employment taxes from Schedule H	<b>60a</b>	
<b>b</b>	First-time homebuyer credit repayment. Attach Form 5405 if required	<b>60b</b>	
<b>61</b>	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	<b>61</b>	
<b>62</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s)	<b>62</b>	
<b>63</b>	Add lines 56 through 62. This is your <b>total tax</b>	<b>63</b>	15,528.

**Payments**

If you have a qualifying child, attach Schedule EIC.

<b>64</b>	Federal income tax withheld from Forms W-2 and 1099	<b>64</b>	21,219.
<b>65</b>	2017 estimated tax payments and amount applied from 2016 return	<b>65</b>	
<b>66a</b>	<b>Earned income credit (EIC)</b>	<b>66a</b>	
<b>b</b>	Nontaxable combat pay election <b>66b</b>	<b>66b</b>	
<b>67</b>	Additional child tax credit. Attach Schedule 8812	<b>67</b>	
<b>68</b>	American opportunity credit from Form 8863, line 8	<b>68</b>	
<b>69</b>	Net premium tax credit. Attach Form 8962	<b>69</b>	
<b>70</b>	Amount paid with request for extension to file	<b>70</b>	
<b>71</b>	Excess social security and tier 1 RRTA tax withheld	<b>71</b>	
<b>72</b>	Credit for federal tax on fuels. Attach Form 4136	<b>72</b>	
<b>73</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input checked="" type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> 8885 <b>d</b> <input type="checkbox"/>	<b>73</b>	
<b>74</b>	Add lines 64, 65, 66a, and 67 through 73. These are your <b>total payments</b>	<b>74</b>	21,219.

**Refund**

Direct deposit? See instructions.

<b>75</b>	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you <b>overpaid</b>	<b>75</b>	5,691.
<b>76a</b>	Amount of line 75 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>76a</b>	5,691.
<b>b</b>	Routing number 2 6 7 0 8 4 1 3 1 ▶ <b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>d</b>	Account number 2 7 8 6 9 1 1 1 5		
<b>77</b>	Amount of line 75 you want <b>applied to your 2018 estimated tax</b> ▶	<b>77</b>	

**Amount You Owe**

<b>78</b>	<b>Amount you owe.</b> Subtract line 74 from line 63. For details on how to pay, see instructions ▶	<b>78</b>	
<b>79</b>	Estimated tax penalty (see instructions)	<b>79</b>	

**Third Party Designee**

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

Designee's name ▶ <b>MICHAEL KRAVATZ</b>	Phone no. ▶ <b>(954) 987-6934</b>	Personal identification number (PIN) ▶ <b>09446</b>
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**Sign Here**

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

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

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

**Paid Preparer Use Only**

Print/Type preparer's name <b>MICHAEL KRAVATZ</b>	Preparer's signature	Date <b>10/03/2018</b>	Check <input type="checkbox"/> if self-employed PTIN <b>P01432828</b>
Firm's name ▶ <b>MICHAEL KRAVATZ CPA &amp; ASSOC. INC.</b>	Firm's EIN ▶ <b>65-0132833</b>		
Firm's address ▶ <b>121 S. 61st Terrace Suite B HOLLYWOOD FL 33023</b>	Phone no. <b>(954) 987-6934</b>		

**SCHEDULE A  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Itemized Deductions**► Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.

► Attach to Form 1040.

**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 28.

OMB No. 1545-0074

**2017**Attachment  
Sequence No. **07**

Name(s) shown on Form 1040

ALLEN J BAUMGARTEN &amp; GLADYS M BLUMENSTINE

Your social security number

595-14-7461

**Medical  
and  
Dental  
Expenses****Caution:** Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see instructions) . . . . . **1**
- 2 Enter amount from Form 1040, line 38 **2**
- 3 Multiply line 2 by 7.5% (0.075). . . . . **3**
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . . **4**

**Taxes You  
Paid**5 State and local (**check only one box**):

- a ☐ Income taxes, or } . . . . . **5** 1,096.
- b ☒ General sales taxes }

- 6 Real estate taxes (see instructions) . . . . . **6** 4,369.
- 7 Personal property taxes . . . . . **7**
- 8 Other taxes. List type and amount ► . . . . . **8**

9 Add lines 5 through 8 . . . . . **9** 5,465.**Interest  
You Paid**

- 10 Home mortgage interest and points reported to you on Form 1098 **10** 7,980.
- 11 Home mortgage interest not reported to you on Form 1098. If paid  
to the person from whom you bought the home, see instructions  
and show that person's name, identifying no., and address ► . . . . . **11**

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

- 12 Points not reported to you on Form 1098. See instructions for  
special rules . . . . . **12**
- 13 Mortgage insurance premiums (see instructions) . . . . . **13**
- 14 Investment interest. Attach Form 4952 if required. See instructions **14**
- 15 Add lines 10 through 14 . . . . . **15** 7,980.

**Gifts to  
Charity**If you made a  
gift and got a  
benefit for it,  
see instructions.

- 16 Gifts by cash or check. If you made any gift of \$250 or more,  
see instructions. . . . . **16** 275.
- 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** 500.
- 18 Carryover from prior year . . . . . **18**
- 19 Add lines 16 through 18 . . . . . **19** 775.

**Casualty and  
Theft Losses**

- 20 Casualty or theft loss(es) other than net qualified disaster losses. Attach Form 4684 and  
enter the amount from line 18 of that form. See instructions . . . . . **20**

**Job Expenses  
and Certain  
Miscellaneous  
Deductions**

- 21 Unreimbursed employee expenses—job travel, union dues,  
job education, etc. Attach Form 2106 or 2106-EZ if required.  
See instructions. ► . . . . . **21**
- 22 Tax preparation fees . . . . . **22**
- 23 Other expenses—investment, safe deposit box, etc. List type  
and amount ► . . . . . **23**
- 24 Add lines 21 through 23 . . . . . **24**
- 25 Enter amount from Form 1040, line 38 **25**
- 26 Multiply line 25 by 2% (0.02) . . . . . **26**
- 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- . . . . . **27**

**Other  
Miscellaneous  
Deductions**

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

**Total  
Itemized  
Deductions**

- 29 Is Form 1040, line 38, over \$156,900?
- ☒ **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. } . . . . . **29** 14,220.
- ☐ **Yes.** Your deduction may be limited. See the Itemized Deductions  
Worksheet in the instructions to figure the amount to enter.
- 30 If you elect to itemize deductions even though they are less than your standard  
deduction, check here . . . . . ☐



**SCHEDULE C**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**  
(Sole Proprietorship)

► Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2017**  
Attachment  
Sequence No. **09**

Name of proprietor <b>GLADYS M BLUMENSTINE</b>		Social security number (SSN) <b>590-21-1749</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>PSYCHOLOGIST</b>	<b>B</b> Enter code from instructions ► <b>6 2 1 1 1 2</b>	
<b>C</b> Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN) (see instr.) <b>0 1 0 9 6 3 5 6 2</b>	
<b>E</b> Business address (including suite or room no.) ► <b>21078 Brookshire Terrace</b> City, town or post office, state, and ZIP code <b>Boca Raton , FL 33433</b>		
<b>F</b> Accounting method: <b>(1) <input checked="" type="checkbox"/> Cash</b> <b>(2) <input type="checkbox"/> Accrual</b> <b>(3) <input type="checkbox"/> Other (specify) ►</b>		
<b>G</b> Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on losses . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>H</b> If you started or acquired this business during 2017, check here . . . . . <input type="checkbox"/>		
<b>I</b> Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) . . . . . <input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>		
<b>J</b> If "Yes," did you or will you file required Forms 1099? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . <input type="checkbox"/>	<b>1</b>	<b>7,736.</b>
<b>2</b> Returns and allowances . . . . .	<b>2</b>	
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>	<b>7,736.</b>
<b>4</b> Cost of goods sold (from line 42) . . . . .	<b>4</b>	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	<b>7,736.</b>
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . .	<b>7</b>	<b>7,736.</b>

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

<b>8</b> Advertising . . . . .	<b>8</b>	<b>18</b> Office expense (see instructions)	<b>18</b>	<b>30.</b>
<b>9</b> Car and truck expenses (see instructions). . . . .	<b>9</b>	<b>19</b> Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>	<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions)	<b>11</b>	<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b> Depletion . . . . .	<b>12</b>	<b>b</b> Other business property . . . . .	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions). . . . .	<b>13</b>	<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	
		<b>22</b> Supplies (not included in Part III) . . . . .	<b>22</b>	
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>	<b>23</b> Taxes and licenses . . . . .	<b>23</b>	
<b>15</b> Insurance (other than health)	<b>15</b>	<b>24</b> Travel, meals, and entertainment:		
<b>16</b> Interest:		<b>a</b> Travel . . . . .	<b>24a</b>	<b>1,500.</b>
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>	<b>b</b> Deductible meals and entertainment (see instructions) . . . . .	<b>24b</b>	
<b>b</b> Other . . . . .	<b>16b</b>	<b>25</b> Utilities . . . . .	<b>25</b>	
<b>17</b> Legal and professional services	<b>17</b>	<b>26</b> Wages (less employment credits) . . . . .	<b>26</b>	
		<b>27a</b> Other expenses (from line 48) . . . . .	<b>27a</b>	<b>825.</b>
		<b>b</b> <b>Reserved for future use</b> . . . . .	<b>27b</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . .		<b>28</b>	<b>28</b>	<b>2,478.</b>
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .		<b>29</b>	<b>29</b>	<b>5,258.</b>
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .		<b>30</b>	<b>30</b>	<b>2,379.</b>
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.		<b>31</b>	<b>31</b>	<b>2,879.</b>
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.		<b>32a</b> <input type="checkbox"/> All investment is at risk. <b>32b</b> <input type="checkbox"/> Some investment is not at risk.		



**Part III Cost of Goods Sold** (see instructions)

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

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

<b>43</b>	When did you place your vehicle in service for business purposes? (month, day, year) ▶ .....
<b>44</b>	Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used your vehicle for:
<b>a</b>	Business .....
<b>b</b>	Commuting (see instructions) .....
<b>c</b>	Other .....
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>47a</b>	Do you have evidence to support your deduction? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>b</b>	If "Yes," is the evidence written? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>

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

PHONE FOR BUSINESS .....	375.
EDUCATION .....	450.
.....	
.....	
.....	
.....	
.....	
<b>48 Total other expenses.</b> Enter here and on line 27a . . . . .	<b>48</b> 825.

**SCHEDULE E  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return**Supplemental Income and Loss**

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

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

▶ Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

OMB No. 1545-0074

**2017**Attachment  
Sequence No. **13**

ALLEN J BAUMGARTEN &amp; GLADYS M BLUMENSTINE

Your social security number

595-14-7461

**Part I Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.**A** Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) . . . . . ☐ Yes ☒ No**B** If "Yes," did you or will you file required Forms 1099? . . . . . ☐ Yes ☐ No

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)				
<b>A</b>	614 GARDENS DR #104 POMPANO BCH ' FL 33069				
<b>B</b>	20401 NE 30TH AVE #216 AVENTURA FL 33180				
<b>C</b>	3421 N. HILLS DRIVE HOLLYWOOD FL 33021				
<b>1b</b>	Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	<b>Fair Rental Days</b>	<b>Personal Use Days</b>	<b>QJV</b>
<b>A</b>	1		<b>A</b> 365	0	<input type="checkbox"/>
<b>B</b>	1		<b>B</b> 365	0	<input type="checkbox"/>
<b>C</b>	1		<b>C</b> 330	0	<input type="checkbox"/>

**Type of Property:**

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

<b>Income:</b>	<b>Properties:</b>	<b>A</b>	<b>B</b>	<b>C</b>
<b>3</b> Rents received . . . . .	<b>3</b>	15,600.	9,600.	33,600.
<b>4</b> Royalties received . . . . .	<b>4</b>			
<b>Expenses:</b>				
<b>5</b> Advertising . . . . .	<b>5</b>			
<b>6</b> Auto and travel (see instructions) . . . . .	<b>6</b>	187.		
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b>			
<b>8</b> Commissions. . . . .	<b>8</b>			
<b>9</b> Insurance . . . . .	<b>9</b>			1,238.
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>	75.	75.	75.
<b>11</b> Management fees . . . . .	<b>11</b>			
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>	5,101.		
<b>13</b> Other interest. . . . .	<b>13</b>			
<b>14</b> Repairs. . . . .	<b>14</b>	44.	6,995.	5,472.
<b>15</b> Supplies . . . . .	<b>15</b>			
<b>16</b> Taxes . . . . .	<b>16</b>	1,847.	2,720.	7,276.
<b>17</b> Utilities. . . . .	<b>17</b>			
<b>18</b> Depreciation expense or depletion . . . . .	<b>18</b>	3,745.	5,091.	11,541.
<b>19</b> Other (list) ▶ See Line 19 Other Expenses	<b>19</b>	3,294.	4,452.	1,330.
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>	14,293.	19,333.	26,932.
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 . . . . .	<b>21</b>	1,307.	-9,733.	6,668.
<b>22</b> Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) . . . . .	<b>22</b>	( )	( -9,733. )	( )
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>	88,500.		
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>			
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>	5,101.		
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>	27,264.		
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>	78,405.		
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. Do not include any losses . . . . .	<b>24</b>			19,828.
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b>		( 9,733. )	
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	<b>26</b>			10,095.

For Paperwork Reduction Act Notice, see the separate instructions.

BAA REV 02/13/18 PRO

Schedule E (Form 1040) 2017

**SCHEDULE E  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return**Supplemental Income and Loss**

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

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

▶ Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

OMB No. 1545-0074

**2017**  
Attachment  
Sequence No. **13**

ALLEN J BAUMGARTEN &amp; GLADYS M BLUMENSTINE

Your social security number  
595-14-7461**Part I** **Income or Loss From Rental Real Estate and Royalties** **Note:** If you are in the business of renting personal property, use **Schedule C or C-EZ** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.**A** Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) . . . . . ☐ **Yes** ☐ **No**  
**B** If "Yes," did you or will you file required Forms 1099? . . . . . ☐ **Yes** ☐ **No**

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)				
<b>A</b>	3101NW 3RD AVE POMPANO BCH FL 33069				
<b>B</b>	3105 NW 2 TERR POMPANO BCH FL 33069				
<b>C</b>	3111 NW 4TH AVE POMPANO FL 33030				
<b>1b</b>	Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	<b>Fair Rental Days</b>	<b>Personal Use Days</b>	<b>QJV</b>
<b>A</b>	1		<b>A</b> 365	0	<input type="checkbox"/>
<b>B</b>	1		<b>B</b> 150	0	<input type="checkbox"/>
<b>C</b>	1		<b>C</b> 365	0	<input type="checkbox"/>

**Type of Property:**

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

<b>Income:</b>	<b>Properties:</b>	<b>A</b>	<b>B</b>	<b>C</b>
<b>3</b> Rents received . . . . .	<b>3</b>	12,000.	4,500.	13,200.
<b>4</b> Royalties received . . . . .	<b>4</b>			
<b>Expenses:</b>				
<b>5</b> Advertising . . . . .	<b>5</b>			
<b>6</b> Auto and travel (see instructions) . . . . .	<b>6</b>			
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b>			
<b>8</b> Commissions. . . . .	<b>8</b>			
<b>9</b> Insurance . . . . .	<b>9</b>			
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>	75.	75.	
<b>11</b> Management fees . . . . .	<b>11</b>			
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>			
<b>13</b> Other interest. . . . .	<b>13</b>			
<b>14</b> Repairs. . . . .	<b>14</b>	1,078.	229.	518.
<b>15</b> Supplies . . . . .	<b>15</b>			
<b>16</b> Taxes . . . . .	<b>16</b>	1,012.	1,464.	1,012.
<b>17</b> Utilities. . . . .	<b>17</b>			
<b>18</b> Depreciation expense or depletion . . . . .	<b>18</b>	2,727.	2,545.	1,615.
<b>19</b> Other (list) ▶ HOA . . . . .	<b>19</b>	2,694.	109.	2,694.
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>	7,586.	4,422.	5,839.
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .	<b>21</b>	4,414.	78.	7,361.
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b>	( )	( )	( )
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>			
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>			
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>			
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>			
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>			
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>			
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b>	( )		
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	<b>26</b>			

For Paperwork Reduction Act Notice, see the separate instructions.

BAA REV 02/13/18 PRO

Schedule E (Form 1040) 2017

**SCHEDULE SE**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

► Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.  
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2017**  
Attachment  
Sequence No. **17**

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

GLADYS M BLUMENSTINE

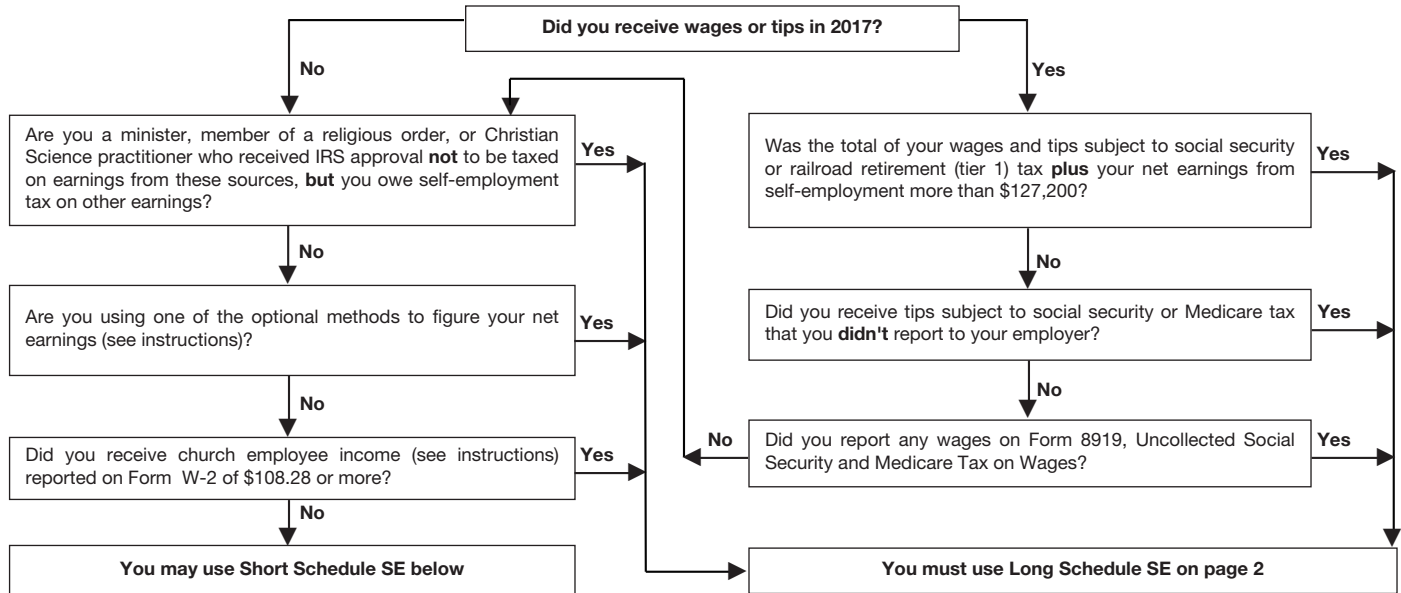
Social security number of person  
with **self-employment** income ►

590-21-1749

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

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

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



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

<b>1a</b>	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>	
<b>b</b>	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z . . . . .	<b>1b</b>	( )
<b>2</b>	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report . . . . .	<b>2</b>	2,879.
<b>3</b>	Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>	2,879.
<b>4</b>	Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; <b>don't</b> file this schedule unless you have an amount on line 1b. . . . . ►	<b>4</b>	2,659.
<b>5</b>	<b>Self-employment tax.</b> If the amount on line 4 is: • \$127,200 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on <b>Form 1040, line 57, or Form 1040NR, line 55</b> • More than \$127,200, multiply line 4 by 2.9% (0.029). Then, add \$15,772.80 to the result. Enter the total here and on <b>Form 1040, line 57, or Form 1040NR, line 55</b> . . . . .	<b>5</b>	407.
<b>6</b>	<b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (0.50). Enter the result here and on <b>Form 1040, line 27, or Form 1040NR, line 27</b> . . . . .	<b>6</b>	204.

**Health Savings Accounts (HSAs)**

▶ Attach to Form 1040 or Form 1040NR.

▶ Go to [www.irs.gov/Form8889](http://www.irs.gov/Form8889) for instructions and the latest information.

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

ALLEN J BAUMGARTEN

Social security number of HSA  
beneficiary. If both spouses have  
HSAs, see instructions ▶

595-14-7461

**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2017 (see instructions) . . . . . ▶	<input checked="" type="checkbox"/> Self-only	<input type="checkbox"/> Family
2	HSA contributions you made for 2017 (or those made on your behalf), including those made from January 1, 2018, through April 17, 2018, that were for 2017. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions) . . . . .	2	0.
3	If you were under age 55 at the end of 2017, and on the first day of <b>every</b> month during 2017, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,400 (\$6,750 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	3	3,400.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2017 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2017, also include any amount contributed to your spouse's Archer MSAs . . . . .	4	0.
5	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	5	3,400.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2017, see the instructions for the amount to enter . . . . .	6	3,400.
7	If you were age 55 or older at the end of 2017, married, and you or your spouse had family coverage under an HDHP at any time during 2017, enter your additional contribution amount (see instructions) . . . . .	7	0.
8	Add lines 6 and 7 . . . . .	8	3,400.
9	Employer contributions made to your HSAs for 2017 . . . . .	9	1,000.
10	Qualified HSA funding distributions . . . . .	10	
11	Add lines 9 and 10 . . . . .	11	1,000.
12	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	12	2,400.
13	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25 . . . . .	13	0.

**Caution:** If line 2 is more than line 13, you may have to pay an additional tax (see instructions).**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2017 from all HSAs (see instructions) . . . . .	14a	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions) . . . . .	14b	
c	Subtract line 14b from line 14a . . . . .	14c	
15	Qualified medical expenses paid using HSA distributions (see instructions) . . . . .	15	
16	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount . . . . .	16	
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . ▶ <input type="checkbox"/>		
b	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "HSA" and the amount on the line next to the box . . . . .	17b	

**Part III** **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

<b>18</b>	Last-month rule . . . . .	<b>18</b>	
<b>19</b>	Qualified HSA funding distribution . . . . .	<b>19</b>	
<b>20</b>	<b>Total income.</b> Add lines 18 and 19. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount . . . . .	<b>20</b>	
<b>21</b>	<b>Additional tax.</b> Multiply line 20 by 10% (0.10). Include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "HDHP" and the amount on the line next to the box . . . . .	<b>21</b>	

**Health Savings Accounts (HSAs)**

▶ Attach to Form 1040 or Form 1040NR.

▶ Go to [www.irs.gov/Form8889](http://www.irs.gov/Form8889) for instructions and the latest information.

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

GLADYS M BLUMENSTINE

Social security number of HSA  
beneficiary. If both spouses have  
HSAs, see instructions ▶

590-21-1749

**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2017 (see instructions) . . . . . ▶	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family
2	HSA contributions you made for 2017 (or those made on your behalf), including those made from January 1, 2018, through April 17, 2018, that were for 2017. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions) . . . . .	2	0.
3	If you were under age 55 at the end of 2017, and on the first day of <b>every</b> month during 2017, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,400 (\$6,750 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	3	
4	Enter the amount you and your employer contributed to your Archer MSAs for 2017 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2017, also include any amount contributed to your spouse's Archer MSAs . . . . .	4	
5	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	5	
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2017, see the instructions for the amount to enter . . . . .	6	
7	If you were age 55 or older at the end of 2017, married, and you or your spouse had family coverage under an HDHP at any time during 2017, enter your additional contribution amount (see instructions) . . . . .	7	0.
8	Add lines 6 and 7 . . . . .	8	0.
9	Employer contributions made to your HSAs for 2017 . . . . .	9	
10	Qualified HSA funding distributions . . . . .	10	
11	Add lines 9 and 10 . . . . .	11	
12	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	12	0.
13	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25 . . . . .	13	0.
<b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax (see instructions).			

**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2017 from all HSAs (see instructions) . . . . .	14a	1,000.
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions) . . . . .	14b	
c	Subtract line 14b from line 14a . . . . .	14c	1,000.
15	Qualified medical expenses paid using HSA distributions (see instructions) . . . . .	15	1,000.
16	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount . . . . .	16	0.
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . ▶ <input type="checkbox"/>		
b	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "HSA" and the amount on the line next to the box . . . . .	17b	



**Part III** **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

<b>18</b>	Last-month rule . . . . .	<b>18</b>	
<b>19</b>	Qualified HSA funding distribution . . . . .	<b>19</b>	
<b>20</b>	<b>Total income.</b> Add lines 18 and 19. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount . . . . .	<b>20</b>	
<b>21</b>	<b>Additional tax.</b> Multiply line 20 by 10% (0.10). Include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "HDHP" and the amount on the line next to the box . . . . .	<b>21</b>	

**Paid Preparer's Due Diligence Checklist***Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC),  
and Additional Child Tax Credit (ACTC)*▶ **To be completed by preparer and filed with Form 1040, 1040A, 1040EZ, 1040NR, 1040SS, or 1040PR.**▶ **Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.**

Taxpayer name(s) shown on return

ALLEN J BAUMGARTEN &amp; GLADYS M BLUMENSTINE

Taxpayer identification number

595-14-7461

Enter preparer's name and PTIN

MICHAEL KRAVATZ

P01432828

**Part I Due Diligence Requirements**

Please check the appropriate box for the credit(s) claimed on this return and complete the related Parts I-IV for the credit(s) claimed (check all that apply).		EIC <input type="checkbox"/>	CTC/ACTC <input checked="" type="checkbox"/>	AOTC <input type="checkbox"/>
<b>1</b>	Did you complete the return based on information for tax year 2017 provided by the taxpayer or reasonably obtained by you? . . . . .	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>2</b>	Did you complete the applicable EIC and/or CTC/ACTC worksheets found in the Form 1040, 1040A, 1040EZ, 1040SS, 1040PR, or 1040NR instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? . . . . .	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>3</b>	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following: • Interview the taxpayer, ask questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) • Review information to determine that the taxpayer is eligible to claim the credit(s) and for what amount . . . . .	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>4</b>	Did any information provided by the taxpayer, a third party, or reasonably known to you, in connection with preparing the return, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) . . . . .	<input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>		
<b>a</b>	Did you make reasonable inquiries to determine the correct, complete, and consistent information? . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>b</b>	Did you document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>5</b>	Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of applicable worksheets, a record of how, when, and from whom the information used to prepare Form 8867 and worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility or to compute the amount for the credit(s) . . . . . List those documents, if any, that you relied on. <u>SCHOOL RECORDS</u> _____ _____ _____	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>6</b>	Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for and the amount of the credit(s) claimed on the return if his/her return is selected for audit? . . . . .	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>7</b>	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . . . (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>a</b>	Did you complete the required recertification Form 8862? . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> <input type="checkbox"/> <b>N/A</b>		
<b>8</b>	If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Form 1040, Schedule C? . . . . .	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> <input type="checkbox"/> <b>N/A</b>		

**Part II Due Diligence Questions for Returns Claiming EIC** (If the return does not claim EIC, go to Part III.)

	EIC	CTC/ACTC	AOTC
<b>9a</b> Have you determined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is claimed, or to claim EIC if the taxpayer has no qualifying child? (Skip 9b and 9c if the taxpayer is claiming EIC and does not have a qualifying child.) . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>b</b> Did you explain to the taxpayer that he/she may not claim the EIC if the taxpayer has not lived with the child for over half the year, even if the taxpayer has supported the child? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>c</b> Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tie-breaker rules)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		

**Part III Due Diligence Questions for Returns Claiming CTC and/or ACTC** (If the return does not claim CTC or ACTC, go to Part IV.)

<b>10a</b> Did all children for whom the taxpayer is claiming the CTC/ACTC reside with the taxpayer? (If "Yes," go to question 10c; if "No," go to question 10b.) . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>b</b> Did you ask if there is an active Form 8332, Release/Revocation of Claim to Exemption for Child by Custodial Parent, or a similar statement in place and, if applicable, did you attach it to the return? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
<b>c</b> Have you determined that the taxpayer has not released the claim to another person? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

**Part IV Due Diligence Questions for Returns Claiming AOTC** (If the return does not claim AOTC, go to Part V.)

<b>11</b> Did the taxpayer provide substantiation such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input type="checkbox"/> Yes <input type="checkbox"/> No
--	--

**Part V Credit Eligibility Certification****► You have complied with all due diligence requirements with respect to the credits claimed on the return of the taxpayer identified above if you:**

- A. Interview the taxpayer, ask adequate questions, document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and in what amount(s);
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for all credits claimed;
- C. Submit Form 8867 in the manner required; **and**
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
  1. A copy of Form 8867,
  2. The applicable worksheet(s) or your own worksheet(s) for any credits claimed,
  3. Copies of any taxpayer documents you may have relied upon to determine eligibility for and the amount of the credit(s),
  4. A record of how, when, and from whom the information used to prepare this form and worksheet(s) was obtained, and
  5. A record of any additional questions you may have asked to determine eligibility for and amount of the credits, and the taxpayer's answers.

**► If you have not complied with all due diligence requirements for all credits claimed, you may have to pay a \$510 penalty for each credit for which you have failed to comply.**

<b>12</b> Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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**Depreciation and Amortization**  
**(Including Information on Listed Property)**

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2017**Attachment  
Sequence No. **179**

Name(s) shown on return

ALLEN J BAUMGARTEN &amp; GLADYS M BLUMENSTINE

Business or activity to which this form relates

Sch E 614 GARDENS DR #104

Identifying number

595-14-7461

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	510,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,030,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12 ▶	13	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Don't include listed property.) (See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2017	17	3,745.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2017 Tax Year Using the General Depreciation System**

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

**Section C—Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System**

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

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	3,745.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		<b>24b</b> If "Yes," is the evidence written? <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
AUTO	01/02/2015	2.33 %				S/L -		
		%				S/L -		
		%				S/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							<b>28</b>	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							<b>29</b>	

**Section B—Information on Use of Vehicles**

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

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
<b>30</b> Total business/investment miles driven during the year ( <b>don't</b> include commuting miles) .	350					
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven . . . . .	14,650					
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .	15,000					
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
	X					
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . .	X					
<b>36</b> Is another vehicle available for personal use?	X					

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons (see instructions).

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . .		
<b>Note:</b> If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2017 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2017 tax year . . . . .					<b>43</b>
<b>44 Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b>

**Depreciation and Amortization**  
**(Including Information on Listed Property)**

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2017**Attachment  
Sequence No. **179**

Name(s) shown on return

ALLEN J BAUMGARTEN &amp; GLADYS M BLUMENSTINE

Business or activity to which this form relates

Sch E 3111 NW 4TH AVE

Identifying number

595-14-7461

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	510,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,030,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12 ▶	13	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Don't include listed property.) (See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2017	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2017 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	06/17	82,000.	27.5 yrs.	MM	S/L	1,615.
i Nonresidential real property			39 yrs.	MM	S/L	

**Section C—Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System**

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

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,615.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Passive Activity Loss Limitations**

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

Name(s) shown on return

ALLEN J BAUMGARTEN &amp; GLADYS M BLUMENSTINE

Identifying number

595-14-7461

**Part I 2017 Passive Activity Loss****Caution:** Complete Worksheets 1, 2, and 3 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

<b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a)) . . . . .	<b>1a</b>	19,828.	
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b)) . . . . .	<b>1b</b>	( 9,733. )	
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 1, column (c)) . . . . .	<b>1c</b>	( )	
<b>d</b> Combine lines 1a, 1b, and 1c . . . . .	<b>1d</b>		10,095.

**Commercial Revitalization Deductions From Rental Real Estate Activities**

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

**All Other Passive Activities**

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

<b>4</b> Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used . . . . .	<b>4</b>		10,095.
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If line 4 is a loss and:

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

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4 . . . . .	<b>5</b>	
<b>6</b> Enter \$150,000. If married filing separately, see instructions . . . . .	<b>6</b>	
<b>7</b> Enter modified adjusted gross income, but not less than zero (see instructions)	<b>7</b>	
<b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
<b>8</b> Subtract line 7 from line 6 . . . . .	<b>8</b>	
<b>9</b> Multiply line 8 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions	<b>9</b>	
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9 . . . . .	<b>10</b>	0.

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

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities****Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

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

**Part IV Total Losses Allowed**

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total . . . . .	<b>15</b>	
<b>16</b> <b>Total losses allowed from all passive activities for 2017.</b> Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return . . . . .	<b>16</b>	



**Caution:** The worksheets must be filed with your tax return. Keep a copy for your records.**Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c** (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
614 GARDENS DR #104	1,307.	0.		1,307.	
20401 NE 30TH AVE #216	0.	9,733.			9,733.
3421 N. HILLS DRIVE	6,668.	0.		6,668.	
3101NW 3RD AVE	4,414.	0.		4,414.	
See Passive Wkst 1	7,439.	0.			
<b>Total. Enter on Form 8582, lines 1a, 1b, and 1c . . . . . ▶</b>	19,828.	9,733.			

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

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

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

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

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
<b>Total . . . . . ▶</b>			1.00		

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
<b>Total . . . . . ▶</b>			1.00	

**Expenses for Business Use of Your Home**► **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**► **Go to [www.irs.gov/Form8829](http://www.irs.gov/Form8829) for instructions and the latest information.**

Name(s) of proprietor(s)

GLADYS M BLUMENSTINE

Your social security number

590-21-1749

**Part I Part of Your Home Used for Business**

PSYCHOLOGIST

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	450
2	Total area of home	2	2,786
3	Divide line 1 by line 2. Enter the result as a percentage	3	16.15 %
<b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b>			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	Total hours available for use during the year (365 days x 24 hours) (see instructions)	5	8,760 hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	16.15 %

**Part II Figure Your Allowable Deduction**

8	Enter the amount from Schedule C, line 29, <b>plus</b> any gain derived from the business use of your home, <b>minus</b> any loss from the trade or business not derived from the business use of your home (see instructions)	8	-931.
<b>See instructions for columns (a) and (b) before completing lines 9-21.</b>			
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	9,517.
12	Add lines 9, 10, and 11	12	5,211.
13	Multiply line 12, column (b), by line 7.	13	14,728.
14	Add line 12, column (a), and line 13	14	2,379.
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	2,379.
16	Excess mortgage interest (see instructions)	16	0.
17	Insurance	17	
18	Rent	18	
19	Repairs and maintenance	19	
20	Utilities	20	2,700.
21	Other expenses (see instructions)	21	
22	Add lines 16 through 21	22	2,700.
23	Multiply line 22, column (b), by line 7.	23	436.
24	Carryover of prior year operating expenses (see instructions)	24	39.
25	Add line 22, column (a), line 23, and line 24	25	475.
26	Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 25	26	0.
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	0.
28	Excess casualty losses (see instructions)	28	
29	Depreciation of your home from line 41 below	29	1,237.
30	Carryover of prior year excess casualty losses and depreciation (see instructions)	30	52.
31	Add lines 28 through 30	31	1,289.
32	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 27 or line 31	32	0.
33	Add lines 14, 26, and 32.	33	2,379.
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to <b>Form 4684</b> (see instructions)	34	
35	<b>Allowable expenses for business use of your home.</b> Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	35	2,379.

**Part III Depreciation of Your Home**

36	Enter the <b>smaller</b> of your home's adjusted basis or its fair market value (see instructions)	36	348,795.
37	Value of land included on line 36	37	50,000.
38	Basis of building. Subtract line 37 from line 36	38	298,795.
39	Business basis of building. Multiply line 38 by line 7.	39	48,255.
40	Depreciation percentage (see instructions)	40	2.5641 %
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	1,237.

**Part IV Carryover of Unallowed Expenses to 2018**

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	475.
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	1,289.

Name(s) of Proprietor(s)

GLADYS M BLUMENSTINE

Your SSN

590-21-1749

Business name . . . . . PSYCHOLOGIST

**Part I – Calculation of Line 7**

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

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

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

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

1	Gross income from Schedule C, line 7. . . . .	1	7,736.
2	Percent of gross income from business use of home reported on Schedule C. . . . .	2	20.00 %
3	Gross income from business use of home. Multiply line 1 by line 2 . . . . .	3	1,547.
4	Gain from business use of your home shown on Schedule D or Form 4797 . . . . .	4	
5	Gross income from Schedules C, D, and Form 4797. Add lines 3 and 4 . . . . .	5	1,547.
6	Total expenses from Schedule C, line 28. . . . .	6	2,478.
7	If there is more than one home office for this business, enter the amount of expenses from line 6 allocable to this home office. Enter the expenses as a positive number . . . . .	7	
8	Any losses from this business shown on Schedule D or Form 4797. Enter the losses as a positive number . . . . .	8	
9	Line 5 less lines 6 or 7, and 8. Carries to Form 8829, ln 8, or Simple Wks, ln A . . .	9	-931.

**Part III – Calculation of Line 41**

1	Depreciation attributable to business use of home . . . . .	1	1,237.
2	Depreciation for additions and improvements attributable to business use of home . . . . .	2	
3	Total allowable depreciation. Add lines 1 and 2. Carries to Form 8829, line 41. . . . .	3	1,237.

## Additional information from your 2017 Federal Tax Return

### Schedule E: Supplemental Income and Loss -- Page 1 (Copy 1)

#### Line 19 Other Expenses: Property (1)

#### Continuation Statement

Expense Description	Amount
HOA	3,294.
<b>Total</b>	<b>3,294.</b>

### Schedule E: Supplemental Income and Loss -- Page 1 (Copy 1)

#### Line 19 Other Expenses: Property (2)

#### Continuation Statement

Expense Description	Amount
HOA	4,452.
<b>Total</b>	<b>4,452.</b>

### Schedule E: Supplemental Income and Loss -- Page 1 (Copy 1)

#### Line 19 Other Expenses: Property (3)

#### Continuation Statement

Expense Description	Amount
PEST CONTROL	0.
POOL SERVICE	840.
YARD SERVICE	490.
<b>Total</b>	<b>1,330.</b>

### Form 8582: Passive Activity Loss Limitations (Copy 1)

#### Passive Worksheet 1

#### Continuation Statement

Activity Name	Current Year Net Inc	Current Year Net Loss	Prior Year Unallowed Loss	Overall Gain	Overall Loss
3105 NW 2 TERR	78.	0.		78.	
3111 NW 4TH AVE	7,361.	0.		7,361.	
<b>Total</b>	<b>7,439.</b>	<b>0.</b>			

### Schedule C (PSYCHOLOGIST): Profit or Loss from Business -- Form 8829: Exp for Business Use of Home

#### Line 20b

#### Itemization Statement

Description	Amount
ELECTRIC	1,500.
WATER	1,200.
<b>Total</b>	<b>2,700.</b>