

Form <b>1040</b> Department of the Treasury — Internal Revenue Service (99) <b>U.S. Individual Income Tax Return</b>		<b>2014</b>		OMB No. 1545-0074	IRS Use Only — Do not write or staple in this space.
For the year Jan 1 - Dec 31, 2014, or other tax year beginning , 2014, ending , 20				See separate instructions.	
Your first name and initial <b>BILLY H TRAN</b>		Last name <b>TRAN</b>		Your social security number <b>618-41-3632</b>	
If a joint return, spouse's first name and initial		Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. <b>1722 SILVER MEADOW CT</b>				Apartment no.	
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>SAN JOSE, CA 95121</b>				<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse	
Foreign country name		Foreign province/state/county		Foreign postal code	
<b>Filing Status</b>					
1 <input checked="" type="checkbox"/> Single		4 <input type="checkbox"/> 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.			
2 <input type="checkbox"/> Married filing jointly (even if only one had income)		5 <input type="checkbox"/> Qualifying widow(er) with dependent child			
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above & full name here.					
Check only one box.					
<b>Exemptions</b>					
6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a.				Boxes checked on 6a and 6b <b>1</b>	
b <input type="checkbox"/> Spouse				No. of children on 6c who:	
c Dependents:				• lived with you.	
(1) First name		Last name		• did not live with you due to divorce or separation (see instrs).	
				Dependents on 6c not entered above.	
				Add numbers on lines above.	
				<b>1</b>	
d Total number of exemptions claimed.					
<b>Income</b>					
7 Wages, salaries, tips, etc. Attach Form(s) W-2.				7 61,917.	
8a Taxable interest. Attach Schedule B if required.				8a 29.	
b Tax-exempt interest. Do not include on line 8a.				8b	
9a Ordinary dividends. Attach Schedule B if required.				9a	
b Qualified dividends				9b	
10 Taxable refunds, credits, or offsets of state and local income taxes.				10 3,076.	
11 Alimony received.				11	
12 Business income or (loss). Attach Schedule C or C-EZ.				12 100,756.	
13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here.				13 -3,000.	
14 Other gains or (losses). Attach Form 4797.				14	
15a IRA distributions.		15a		b Taxable amount.	
16a Pensions and annuities.		16a		b Taxable amount.	
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E.				17 1,503.	
18 Farm income or (loss). Attach Schedule F.				18	
19 Unemployment compensation.				19	
20a Social security benefits.		20a		b Taxable amount.	
21 Other income				21	
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income.				22 164,281.	
<b>Adjusted Gross Income</b>					
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 4,392.	
28 Self-employed SEP, SIMPLE, and qualified plans.				28 29,526.	
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 33,918.	
37 Subtract line 36 from line 22. This is your adjusted gross income.				37 130,363.	

**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, \$6,200  
Married filing jointly or Qualifying widow(er), \$12,400  
Head of household, \$9,100

38	Amount from line 37 (adjusted gross income).....	38	130,363.
39a	Check <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind. <input type="checkbox"/> Total boxes checked <b>39a</b> <input type="checkbox"/>		
	if: <input type="checkbox"/> Spouse was born before January 2, 1950, <input type="checkbox"/> Blind. <input type="checkbox"/>		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <b>39b</b> <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin).....	40	39,253.
41	Subtract line 40 from line 38.....	41	91,110.
42	Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instrs. ....	42	3,950.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-.....	43	87,160.
44	Tax (see instrs). Check if any from: a <input type="checkbox"/> Form(s) 8814 c <input type="checkbox"/> b <input type="checkbox"/> Form 4972.....	44	17,650.
45	Alternative minimum tax (see instructions). Attach Form 6251.....	45	0.
46	Excess advance premium tax credit repayment. Attach Form 8962.....	46	
47	Add lines 44, 45 and 46.....	47	17,650.
48	Foreign tax credit. Attach Form 1116 if required.....	48	
49	Credit for child and dependent care expenses. Attach Form 2441.....	49	
50	Education credits from Form 8863, line 19.....	50	
51	Retirement savings contributions credit. Attach Form 8880.....	51	
52	Child tax credit. Attach Schedule 8812, if required.....	52	
53	Residential energy credits. Attach Form 5695.....	53	
54	Other crs from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your <b>total credits</b> .....	55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-.....	56	17,650.
57	Self-employment tax. Attach Schedule SE.....	57	8,783.
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919.....	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required.....	59	
60a	Household employment taxes from Schedule H.....	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required.....	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instrs; enter code(s).....	62	
63	Add lines 56-62. This is your <b>total tax</b> .....	63	26,433.

**Payments**

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099.....	64	11,490.
65	2014 estimated tax payments and amount applied from 2013 return.....	65	
66a	Earned income credit (EIC).....	66a	
b	Nontaxable combat pay election..... <b>66b</b>		
67	Additional child tax credit. Attach Schedule 8812.....	67	
68	American opportunity credit from Form 8863, line 8.....	68	
69	Net premium tax credit. Attach Form 8962.....	69	
70	Amount paid with request for extension to file.....	70	11,500.
71	Excess social security and tier 1 RRTA tax withheld.....	71	
72	Credit for federal tax on fuels. Attach Form 4136.....	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> Reserved d <input type="checkbox"/>	73	
74	Add lns 64, 65, 66a, & 67-73. These are your <b>total pmts.</b> .....	74	22,990.

**Refund**

Direct deposit?  
See instructions.

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you <b>overpaid</b> .....	75	
76a	Amount of line 75 you want <b>refunded to you</b> . If Form 8888 is attached, check here. <input type="checkbox"/>	76a	
b	Routing number..... <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number.....		
77	Amount of line 75 you want <b>applied to your 2015 estimated tax</b> .....	77	
78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions.....	78	3,663.
79	Estimated tax penalty (see instructions).....	79	220.

**Third Party Designee**

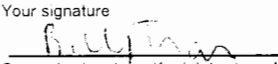
Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ **Yes**. Complete below. ☐ **No**

Designee's name <b>SON NGUYEN, CPA</b>	Phone no. <b>(408) 292-8888</b>	Personal identification number (PIN) <b>95112</b>
--	---------------------------------	---

**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 complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature 	Date <b>02/05</b>	Your occupation <b>FINANCIAL ANALYST</b>	Daytime phone number <b>(650) 757-7799</b>
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see instrs)

**Paid Preparer Use Only**

Print/Type preparer's name <b>SON NGUYEN, CPA</b>	Preparer's signature <b>SON NGUYEN, CPA</b>	Date	Check <input type="checkbox"/> if self-employed	PTIN <b>P00291258</b>
Firm's name <b>PROFESSIONAL TAX SERVICE CENTER</b>	Firm's EIN <b>71-0884562</b>			
Firm's address <b>969 STORY RD STE 6021</b>	Phone no. <b>(408) 292-8888</b>			
<b>SAN JOSE, CA 95122</b>				

**SCHEDULE A**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Itemized Deductions**► Information about Schedule A and its separate instructions is at [www.irs.gov/schedulea](http://www.irs.gov/schedulea).  
► Attach to Form 1040.

OMB No. 1545-0074

**2014**Attachment  
Sequence No. **07**

Name(s) shown on Form 1040

**BILLY H TRAN**

Your social security number

**618-41-3632****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 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead | 3 |  |    |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-  | 4 |  | 0. |

**Taxes You  
Paid**

- |   |   |   |        |         |
|---|---|---|--------|---------|
| 5 | State and local (check only one box):<br>a <input checked="" type="checkbox"/> Income taxes, or<br>b <input type="checkbox"/> General sales taxes | 5 | 4,264. |         |
| 6 | Real estate taxes (see instructions) .....  | 6 | 8,463. |         |
| 7 | Personal property taxes .....   | 7 | 546.   |         |
| 8 | Other taxes. List type and amount ►   | 8 |        |         |
| 9 | Add lines 5 through 8 .....   | 9 |        | 13,273. |

**Interest  
You Paid**

- |    |   |    |         |         |
|----|---|----|---------|---------|
| 10 | Home mtg interest and points reported to you on Form 1098. ....   | 10 | 20,694. |         |
| 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 |         |         |
| 12 | Points not reported to you on Form 1098. See instrs for spcl rules .....  | 12 |         |         |
| 13 | Mortgage insurance premiums (see instructions) .....  | 13 |         |         |
| 14 | Investment interest. Attach Form 4952 if required.<br>(See instrs.) .....   | 14 |         |         |
| 15 | Add lines 10 through 14 .....   | 15 |         | 20,694. |

**Note.**  
Your mortgage  
interest  
deduction may  
be limited (see  
instructions).**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 instrs. ....   | 16 | 4,800. |        |
| 17 | Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500. .... | 17 | 486.   |        |
| 18 | Carryover from prior year .....   | 18 |        |        |
| 19 | Add lines 16 through 18 .....   | 19 |        | 5,286. |

**Casualty and  
Theft Losses**

- |    |   |    |  |    |
|----|---|----|--|----|
| 20 | Casualty or theft loss(es). Attach Form 4684. (See instructions.) ..... | 20 |  | 0. |
|----|---|----|--|----|

**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% (.02) .....  | 26 |  |    |
| 27 | Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- .....   | 27 |  | 0. |

**Other  
Miscellaneous  
Deductions**

- |    |   |    |  |    |
|----|---|----|--|----|
| 28 | Other — from list in instructions. List type and amount ► | 28 |  | 0. |
|----|---|----|--|----|

**Total  
Itemized  
Deductions**

- |    |  |    |  |         |
|----|--|----|--|---------|
| 29 | Is Form 1040, line 38, over \$152,525?<br><input checked="" type="checkbox"/> <b>No.</b> 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.<br><input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter. | 29 |  | 39,253. |
| 30 | If you elect to itemize deductions even though they are less than your standard deduction, check here. ....  |    |  |         |

**SCHEDULE C**  
(Form 1040)

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

OMB No. 1545-0074

**2014**

Department of the Treasury  
Internal Revenue Service (99)

► **Information about Schedule C and its separate instructions is at [www.irs.gov/schedulec](http://www.irs.gov/schedulec).**  
► **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

Attachment  
Sequence No. **09**

Name of proprietor <b>BILLY H TRAN</b>		Social security number (SSN) <b>618-41-3632</b>
A Principal business or profession, including product or service (see instructions) <b>FINANCIAL SERVICES</b>		B Enter code from instructions ► <b>999999</b>
C Business name. If no separate business name, leave blank. <b>BERKELEY CAPITAL LLC</b>		D Employer ID number (EIN), (see instrs) <b>46-3255868</b>
E Business address (including suite or room no.) ► <b>1722 SILVER MEADOW CT</b> City, town or post office, state, and ZIP code <b>SAN JOSE CA 95121</b>		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you 'materially participate' in the operation of this business during 2014? If 'No,' see instructions for limit on losses. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2014, check here <input type="checkbox"/>		
I Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions)..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
J If 'Yes,' did you or will you file required Forms 1099?..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

**Part I Income**

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked <input type="checkbox"/>	1	117,899.
2 Returns and allowances.....	2	
3 Subtract line 2 from line 1.....	3	117,899.
4 Cost of goods sold (from line 42).....	4	
5 <b>Gross profit.</b> Subtract line 4 from line 3.....	5	117,899.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions).....	6	
7 <b>Gross income.</b> Add lines 5 and 6.....	7	117,899.

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

8 Advertising.....	8		18 Office expense (see instructions).....	18	
9 Car and truck expenses (see instructions).....	9		19 Pension and profit-sharing plans.....	19	
10 Commissions and fees.....	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions).....	11		a Vehicles, machinery, and equipment....	20 a	
12 Depletion.....	12		b Other business property.....	20 b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).....	13		21 Repairs and maintenance.....	21	
14 Employee benefit programs (other than on line 19).....	14		22 Supplies (not included in Part III).....	22	
15 Insurance (other than health).....	15		23 Taxes and licenses.....	23	800.
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.).....	16 a		a Travel.....	24 a	3,378.
b Other.....	16 b	6,841.	b Deductible meals and entertainment (see instructions).....	24 b	
17 Legal & professional services.....	17	3,723.	25 Utilities.....	25	
			26 Wages (less employment credits).....	26	
			27 a Other expenses (from line 48).....	27 a	2,401.
			b Reserved for future use.....	27 b	
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a.....	28	17,143.			
29 Tentative profit or (loss). Subtract line 28 from line 7.....	29	100,756.			
30 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.....	30				
31 <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.	31	100,756.			
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <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.			32 a <input type="checkbox"/> All investment is at risk.		
			32 b <input type="checkbox"/> Some investment is not at risk.		

**Part III Cost of Goods Sold** (see instructions)33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?

If 'Yes,' attach explanation ☐ Yes ☐ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation.

35

36 Purchases less cost of items withdrawn for personal use.

36

37 Cost of labor. Do not include any amounts paid to yourself.

37

38 Materials and supplies.

38

39 Other costs.

39

40 Add lines 35 through 39.

40

41 Inventory at end of year.

41

42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4.

42

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

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

44 Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for:

a Business b Commuting (see instructions) c Other

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No47a Do you have evidence to support your deduction? ☐ Yes ☐ Nob If 'Yes,' is the evidence written? ☐ Yes ☐ No**Part V Other Expenses.** List below business expenses not included on lines 8-26 or line 30.

TELEPHONE

2,401.

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

48

2,401.

**SCHEDULE D**

(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)**Capital Gains and Losses**

▶ Attach to Form 1040 or Form 1040NR.

- ▶ Information about Schedule D and its separate instructions is at [www.irs.gov/scheduled](http://www.irs.gov/scheduled).  
 ▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

**2014**Attachment  
Sequence No. **12**

Name(s) shown on return

**BILLY H TRAN**

Your social security number

**618-41-3632****Part I Short-Term Capital Gains and Losses — Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked.	6,873.	6,751.		122.
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked.				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked.				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824.				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions.				<b>6</b> -1,748.
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gain or losses, go to Part II below. Otherwise, go to Part III on page 2.				<b>7</b> -1,626.

**Part II Long-Term Capital Gains and Losses — Assets Held More Than One Year**

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked.				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked.				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked.				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824.				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.				<b>12</b>
<b>13</b> Capital gain distributions. See instrs.				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions.				<b>14</b> -1,539.
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on page 2.				<b>15</b> -1,539.

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

Schedule D (Form 1040) 2014

**Part III Summary**

16 Combine lines 7 and 15 and enter the result. ....	<b>16</b>	<b>-3,165.</b>
<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>		
17 Are lines 15 and 16 <b>both</b> gains?		
<input type="checkbox"/> <b>Yes.</b> Go to line 18.		
<input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
18 Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions. .... ▶	<b>18</b>	
19 Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions. .... ▶	<b>19</b>	
20 Are lines 18 and 19 <b>both</b> zero or blank?		
<input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below.		
<input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</b> complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:		
<ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) ] .....</li> </ul>	<b>21</b>	<b>-3,000.</b>
<b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
<input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).		
<input checked="" type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.		

**Sales and Other Dispositions of Capital Assets**Department of the Treasury  
Internal Revenue Service► Information about Form 8949 and its separate instructions is at [www.irs.gov/form8949](http://www.irs.gov/form8949).

► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

**2014**Attachment  
Sequence No. **12A**

Name(s) shown on return

BILLY H TRAN

SSN or taxpayer identification no.

618-41-3632

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

**Part I** **Short-Term.** Transactions involving capital assets you held 1 year or less are short term. For long-term transactions, see page 2.

**Note.** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 1a; you are not required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☒ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS

☐ (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold or disposed (Mo, day, yr)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	129.802 FRANKLIN	1/31/14	2/25/14	6,873.	6,751.			122.
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) ►				6,873.	6,751.		0.	122.

**Note.** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.



**SCHEDULE E**  
**(Form 1040)**

**Supplemental Income and Loss**

OMB No. 1545-0074

**2014**

Attachment  
Sequence No. **13**

Department of the Treasury  
Internal Revenue Service (99)

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)  
▶ Attach to Form 1040, 1040NR, or Form 1041.  
▶ Information about Schedule E and its separate instructions is at [www.irs.gov/schedulee](http://www.irs.gov/schedulee).

Name(s) shown on return

Your social security number

**BILLY H TRAN**

**618-41-3632**

**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 2014 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

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

**A** 6201 39TH ST, SACRAMENTO, CA 95824

**B** 2574 OAKMONT ST, SACRAMENTO, CA 95815

**C** 4205 ROOSEVELT AVE, SACRAMENTO, CA 95820

**1 b** Type of Property  
(from list below)

**2** For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.

Fair Rental Days

Personal Use Days

QJV

**A** 2

**A** 213

**B** 1

**B** 213

**C** 1

**C** 60

**Type of Property:**

1 Single Family Residence

3 Vacation/Short-Term Rental

5 Land

7 Self-Rental

2 Multi-Family Residence

4 Commercial

6 Royalties

8 Other (describe)

Income:	Properties:	A	B	C
<b>3</b> Rents received	<b>3</b>	10,000.	7,378.	2,600.
<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>			
<b>7</b> Cleaning and maintenance	<b>7</b>			100.
<b>8</b> Commissions	<b>8</b>			
<b>9</b> Insurance	<b>9</b>	683.	299.	251.
<b>10</b> Legal and other professional fees	<b>10</b>			
<b>11</b> Management fees	<b>11</b>	799.	589.	239.
<b>12</b> Mortgage interest paid to banks, etc (see instructions)	<b>12</b>	3,150.	1,547.	
<b>13</b> Other interest	<b>13</b>			
<b>14</b> Repairs	<b>14</b>	715.	650.	150.
<b>15</b> Supplies	<b>15</b>			
<b>16</b> Taxes	<b>16</b>	655.	1,142.	531.
<b>17</b> Utilities	<b>17</b>	1,023.	515.	318.
<b>18</b> Depreciation expense or depletion	<b>18</b>	1,572.	1,151.	334.
<b>19</b> Other (list) ▶	<b>19</b>			
<b>20</b> Total expenses. Add lines 5 through 19	<b>20</b>	8,597.	5,893.	1,923.
<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>	1,403.	1,485.	677.
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions)	<b>22</b>			
<b>23 a</b> Total of all amounts reported on line 3 for all rental properties	<b>23 a</b>	31,344.		
<b>b</b> Total of all amounts reported on line 4 for all royalty properties	<b>23 b</b>			
<b>c</b> Total of all amounts reported on line 12 for all properties	<b>23 c</b>	11,344.		
<b>d</b> Total of all amounts reported on line 18 for all properties	<b>23 d</b>	4,701.		
<b>e</b> Total of all amounts reported on line 20 for all properties	<b>23 e</b>	29,841.		
<b>24</b> Income. Add positive amounts shown on line 21. Do not include any losses	<b>24</b>		3,565.	
<b>25</b> Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	<b>25</b>		-2,062.	
<b>26</b> Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.	<b>26</b>		1,503.	

**BAA** For Paperwork Reduction Act Notice, see the separate instructions.

FDIZ2301L 10/30/14

Schedule E (Form 1040) 2014

# SCHEDULE E

(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

## Supplemental Income and Loss

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

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

▶ Information about Schedule E and its separate instructions is at [www.irs.gov/schedulee](http://www.irs.gov/schedulee).

OMB No. 1545-0074

**2014**

Attachment  
Sequence No. **13**

Name(s) shown on return

**BILLY H TRAN**

Your social security number

**618-41-3632**

### 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 2014 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

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

**A** 322 SILVER EAGLE RD, SACRAMENTO, CA 95838

**B** 3020 MELINDA WAY, SACRAMENTO, CA 95822

**C**

1 b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
<b>A</b> 2		<b>A</b> 150		
<b>B</b> 1		<b>B</b> 30		
<b>C</b>		<b>C</b>		

#### Type of Property:

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

Income:	Properties:	A	B	C
<b>3</b> Rents received	<b>3</b>	9,920.	1,446.	
<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>	441.	249.	
<b>10</b> Legal and other professional fees	<b>10</b>			
<b>11</b> Management fees	<b>11</b>	799.	169.	
<b>12</b> Mortgage interest paid to banks, etc (see instructions)	<b>12</b>	5,840.	807.	
<b>13</b> Other interest	<b>13</b>			
<b>14</b> Repairs	<b>14</b>	739.	50.	
<b>15</b> Supplies	<b>15</b>			
<b>16</b> Taxes	<b>16</b>	1,173.	661.	
<b>17</b> Utilities	<b>17</b>	709.	147.	
<b>18</b> Depreciation expense or depletion	<b>18</b>	1,523.	121.	
<b>19</b> Other (list) ▶	<b>19</b>			
<b>20</b> Total expenses. Add lines 5 through 19	<b>20</b>	11,224.	2,204.	
<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>	-1,304.	-758.	
<b>22</b> Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	<b>22</b>	-1,304.	-758.	
<b>23 a</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> Income. Add positive amounts shown on line 21. Do not include any losses	<b>24</b>			
<b>25</b> Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	<b>25</b>			
<b>26</b> Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	<b>26</b>			

BAA For Paperwork Reduction Act Notice, see the separate instructions.

FD-22301L 10/30/14

Schedule E (Form 1040) 2014

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

Social security number of person  
with self-employment income ▶

618-41-3632

BILLY H TRAN

**Section B – Long Schedule SE****Part I Self-Employment Tax****Note.** If your only income subject to self-employment tax is **church employee income**, see instructions. Also see instructions for the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part I. <input type="checkbox"/>		
1 a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note.</b> Skip lines 1a and 1b if you use the farm optional method (see instructions).	1 a
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.	1 b
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see instructions).	2 100,756.
3	Combine lines 1a, 1b and 2.	3 100,756.
4 a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. <b>Note.</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4 a 93,048.
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here.	4 b
c	Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue.	4 c 93,048.
5 a	Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income.	5 a
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-.	5 b 0.
6	Add lines 4c and 5b.	6 93,048.
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2014.	7 117,000.
8 a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$117,000 or more, skip lines 8b through 10, and go to line 11.	8 a 67,931.
b	Unreported tips subject to social security tax (from Form 4137, line 10).	8 b
c	Wages subject to social security tax (from Form 8919, line 10).	8 c
d	Add lines 8a, 8b, and 8c.	8 d 67,931.
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11.	9 49,069.
10	Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (.124).	10 6,085.
11	Multiply line 6 by 2.9% (.029).	11 2,698.
12	<b>Self-employment tax.</b> Add lines 10 & 11. Enter here & on <b>Form 1040, line 57, or Form 1040NR, line 55</b> .	12 8,783.
13	<b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (.50). Enter the result here and on <b>Form 1040, line 27, or Form 1040NR, line 27</b> .	13 4,392.

**Part II Optional Methods To Figure Net Earnings** (see instructions)

<b>Farm Optional Method.</b> You may use this method <b>only</b> if (a) your gross farm income <sup>(1)</sup> was not more than \$7,200 or (b) your net farm profits <sup>(2)</sup> were less than \$5,198.		
14	Maximum income for optional methods.	14 4,800.
15	Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income <sup>(1)</sup> (not less than zero) or \$4,800. Also include this amount on line 4b above.	15
<b>Nonfarm Optional Method.</b> You may use this method <b>only</b> if (a) your net nonfarm profits <sup>(3)</sup> were less than \$5,198 and also less than 72.189% of your gross nonfarm income <sup>(4)</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. <b>Caution.</b> You may use this method no more than five times.		
16	Subtract line 15 from line 14.	16
17	Enter the <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income <sup>(4)</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above.	17

(1) From Schedule F, line 9, and Schedule K-1 (Form 1065), box 14, code B.

(2) From Schedule F, line 34, and Schedule K-1 (Form 1065), box 14, code A – minus the amount you would have entered on line 1b had you not used the optional method.

(3) From Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A; and Schedule K-1 (Form 1065-B), box 9, code J1.

(4) From Schedule C, line 7; Schedule C-EZ, line 1; Schedule K-1 (Form 1065), box 14, code C; and Schedule K-1 (Form 1065-B), box 9, code J2.

**Passive Activity Loss Limitations**

OMB No. 1545-1008

Department of the Treasury  
Internal Revenue Service (99)▶ See separate instructions.  
▶ Attach to Form 1040 or Form 1041.▶ Information about Form 8582 and its instructions is available at [www.irs.gov/form8582](http://www.irs.gov/form8582).**2014**Attachment  
Sequence No. **88**

Name(s) shown on return

**BILLY H TRAN**

Identifying number

**618-41-3632****Part I 2014 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>1 a</b> Activities with net income (enter the amount from Worksheet 1, column (a)) . . . . .	<b>1 a</b>	<b>3,565.</b>		
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b)) . . . . .	<b>1 b</b>	<b>-2,062.</b>		
<b>c</b> Prior years unallowed losses (enter the amount from Worksheet 1, column (c)) . . . . .	<b>1 c</b>			
<b>d</b> Combine lines 1a, 1b, and 1c. . . . .			<b>1 d</b>	<b>1,503.</b>

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

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

**All Other Passive Activities**

<b>3 a</b> Activities with net income (enter the amount from Worksheet 3, column (a)) . . . . .	<b>3 a</b>			
<b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b)) . . . . .	<b>3 b</b>			
<b>c</b> Prior years unallowed losses (enter the amount from Worksheet 3, column (c)) . . . . .	<b>3 c</b>			
<b>d</b> Combine lines 3a, 3b, and 3c. . . . .			<b>3 d</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>			<b>1,503.</b>
--	----------	--	--	---------------

- 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 instrs) . . . . .	<b>7</b>	<b>133,252.</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% (.5). <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>			<b>0.</b>
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> Total losses allowed from all passive activities for 2014. 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
DUPLEX - 6201 39TH ST	1,403.			1,403.	
SFH - 2574 OAKMONT ST	1,485.			1,485.	
SFH - 4205 ROOSEVELT AVE	677.			677.	
DUPLEX - 322 SILVER EAGLE		1,304.			1,304.
SFH - 3020 MELINDA WAY		758.			758.
Total. Enter on Form 8582, lines 1a, 1b, and 1c	3,565.	2,062.			

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

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

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

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

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

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

**Worksheet 6 – Allowed Losses** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total.....	▶			0.

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

Name of activity . . .	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule. . . . . ▶					
b Net income from form or schedule . . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . . ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule. . . . . ▶					
b Net income from form or schedule . . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . . ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule. . . . . ▶					
b Net income from form or schedule . . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . . ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule. . . . . ▶					
b Net income from form or schedule . . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . . ▶					
Total.....	▶	0.	1.00	0.	0.

Name of activity . . .					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule. . . . . ▶					
b Net income from form or schedule . . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . . ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule. . . . . ▶					
b Net income from form or schedule . . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . . ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule. . . . . ▶					
b Net income from form or schedule . . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . . ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule. . . . . ▶					
b Net income from form or schedule . . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . . ▶					
Total.....	▶	0.	1.00	0.	0.



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

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).

OMB No. 1545-0172

**2014**Attachment  
Sequence No. **179**

Name(s) shown on return

**BILLY H TRAN**

Identifying number

**618-41-3632**

Business or activity to which this form relates

**SCHEDULE E (RENTAL) - DUPLEX - 6201 39TH ST****Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions).....	1	500,000.
2	Total cost of section 179 property placed in service (see instructions).....	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions).....	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29.....	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.....	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	9	
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562.....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs).....	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.....	12	
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12.....	13	

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

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2014.....	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 2014 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property.....						
b 5-year property.....						
c 7-year property.....						
d 10-year property.....						
e 15-year property.....						
f 20-year property.....						
g 25-year property.....			25 yrs		S/L	
h Residential rental property.....	6/01/14	52,000.	27.5 yrs	MM	S/L	1,024.
	6/01/14	27,841.	27.5 yrs	MM	S/L	548.
i Nonresidential real property.....			39 yrs	MM	S/L	
				MM	S/L	

**Section C — Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System**

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

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

21	Listed property. Enter amount from line 28.....	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions.....	22	1,572.
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	

Depreciation and Amortization  
(Including Information on Listed Property)

OMB No. 1545-0172

2014

Department of the Treasury  
Internal Revenue Service (99)► Attach to your tax return.  
► Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).Attachment  
Sequence No. 179

Name(s) shown on return

BILLY H TRAN

Identifying number

618-41-3632

Business or activity to which this form relates

SCHEDULE E (RENTAL) - SFH - 2574 OAKMONT ST

**Part I Election To Expense Certain Property Under Section 179**

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

1	Maximum amount (see instructions).....	1	500,000.
2	Total cost of section 179 property placed in service (see instructions).....	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions).....	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29.....	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.....	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562.....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs).....	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.....	12	
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12.....	13	

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

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

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

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

## Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2014.....	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 2014 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.....	6/09/14	37,500.	27.5 yrs	MM	S/L	739.
i Nonresidential real property.....	6/09/14	20,900.	27.5 yrs	MM	S/L	412.
			39 yrs	MM	S/L	
				MM	S/L	

## Section C — Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

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

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

21	Listed property. Enter amount from line 28.....	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions.....	22	1,151.
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	



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

OMB No. 1545-0172

Department of the Treasury  
Internal Revenue Service (99)▶ Attach to your tax return.  
▶ Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).**2014**Attachment  
Sequence No. **179**

Name(s) shown on return

BILLY H TRAN

Identifying number

618-41-3632

Business or activity to which this form relates

SCHEDULE E (RENTAL) - SFH - 4205 ROOSEVELT AVE

**Part I Election To Expense Certain Property Under Section 179**

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

1	Maximum amount (see instructions).....	1	500,000.
2	Total cost of section 179 property placed in service (see instructions).....	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions).....	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29.....	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.....	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	9	
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562.....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs).....	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.....	12	
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12.....	13	

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

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

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2014.....	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.....		

**Section B — Assets Placed in Service During 2014 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.....	11/01/14	51,000.	27.5 yrs	MM	S/L	232.
i Nonresidential real property.....	11/01/14	22,513.	27.5 yrs	MM	S/L	102.
			39 yrs	MM	S/L	

**Section C — Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System**

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

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

21	Listed property. Enter amount from line 28.....	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions.....	22	334.
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	

Depreciation and Amortization  
(Including Information on Listed Property)

OMB No. 1545-0172

2014

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).Attachment  
Sequence No. 179

Name(s) shown on return

BILLY H TRAN

Identifying number

618-41-3632

Business or activity to which this form relates

SCHEDULE E (RENTAL) - DUPLEX - 322 SILVER EAGLE

**Part I Election To Expense Certain Property Under Section 179**

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

1	Maximum amount (see instructions).	1	500,000.
2	Total cost of section 179 property placed in service (see instructions).	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions).	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29.	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs.).	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12.	13	

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

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

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

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

## Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2014.	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 2014 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property	8/01/14	85,000.	27.5 yrs	MM	S/L	1,159.
	8/01/14	26,653.	27.5 yrs	MM	S/L	364.
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

## Section C — Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

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

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

21	Listed property. Enter amount from line 28.	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions.	22	1,523.
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	

Depreciation and Amortization  
(Including Information on Listed Property)

OMB No. 1545-0172

2014

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).Attachment  
Sequence No. 179

Name(s) shown on return

BILLY H TRAN

Identifying number

618-41-3632

Business or activity to which this form relates

SCHEDULE E (RENTAL) - SFH - 3020 MELINDA WAY

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

1	Maximum amount (see instructions).	1	500,000.
2	Total cost of section 179 property placed in service (see instructions).	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions).	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29.	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs.).	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12.	13	

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

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2014.	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 2014 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	12/01/14	55,000.	27.5 yrs	MM	S/L	84.
	12/01/14	24,441.	27.5 yrs	MM	S/L	37.
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

**Section C — Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System**

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

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

21	Listed property. Enter amount from line 28.	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions.	22	121.
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	