

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

Your first name and Initial: **Angel E** Last name: **Diaz Ramirez** See separate instructions.  
 If a joint return, spouse's first name and Initial: **Maria E** Last name: **Diaz** Your social security number: **058-90-2344**  
 Home address (number and street): **99 Linwood Avenue** Apt. no.: **2** Spouse's social security number: **591-68-1279**  
 City, town or post office, state, and ZIP code: **Pawtucket RI 02860** Make sure the SSN(s) above and on line 6c are correct.  
 Foreign country name: Foreign province/state/county: Foreign postal code: Presidential Election Campaign  
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

**Filing Status**

1 ☐ Single  
 2 ☒ Married filing jointly (even if only one had income)  
 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here.  
 5 ☐ Qualifying widow(er) with dependent child

**Exemptions**

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a  
 b ☒ Spouse  
 c Dependents:  
 (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) Ckt if child under age 17 qualifying for child tax credit (see instructions)  
**Michael Diaz Ramirez 035-74-6065 Son** ☒  
 If more than four dependents, see instructions and check here ☐  
 d Total number of exemptions claimed **3**

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2  
 8a Taxable interest. Attach Schedule B if required  
 b Tax-exempt interest. Do not include on line 8a  
 8b  
 9a Ordinary dividends. Attach Schedule B if required  
 b Qualified dividends  
 9b  
 10 Taxable refunds, credits, or offsets of state and local income taxes  
 11 Alimony received  
 12 Business income or (loss). Attach Schedule C or C-EZ **31,262**  
 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐  
 14 Other gains or (losses). Attach Form 4797  
 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 **(6,897)**  
 18 Farm income or (loss). Attach Schedule F  
 19 Unemployment compensation  
 20a Social security benefits 20a b Taxable amount 20b  
 21 Other income  
 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income **24,365**

**Adjusted Gross Income**

23 Educator expenses  
 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ  
 25 Health savings account deduction. Attach Form 8889  
 26 Moving expenses. Attach Form 3903  
 27 Deductible part of self-employment tax. Attach Schedule SE **2,209**  
 28 Self-employed SEP, SIMPLE, and qualified plans  
 29 Self-employed health insurance deduction  
 30 Penalty on early withdrawal of savings  
 31a Alimony paid b Recipient's SSN  
 31a  
 32 IRA deduction  
 33 Student loan interest deduction  
 34 Tuition and fees. Attach Form 8917  
 35 Domestic production activities deduction. Attach Form 8903  
 36 Add lines 23 through 35 **2,209**  
 37 Subtract line 36 from line 22. This is your adjusted gross income **22,156**

**Tax and Credits**

38 Amount from line 37 (adjusted gross income) 38 22,156

39a Check ☐ You were born before January 2, 1949, ☐ Blind. Total boxes  
if: ☐ Spouse was born before January 2, 1949, ☐ Blind. checked 39a

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

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 12,200

41 Subtract line 40 from line 38 41 9,956

42 Exemptions. If line 38 is \$150,000 or less, multiply \$3,000 by the number on line 6d. Otherwise, see instructions 42 11,700

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

44 Tax (see instructions). Check if any from: a ☐ Form(s) 9814 b ☐ Form 4972 c ☐ 44 0

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

46 Add lines 44 and 45 46

47 Foreign tax credit. Attach Form 1116 if required 47

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

49 Education credits from Form 8863, line 19 49

50 Retirement savings contributions credit. Attach Form 8880 50

51 Child tax credit. Attach Schedule 8812, if required 51

52 Residential energy credits. Attach Form 5695 52

53 Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ 53

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

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

**Other Taxes**

56 Self-employment tax. Attach Schedule SE 56 4,417

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

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

59 a Household employment taxes from Schedule H 59a

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

60 Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s) 60

61 Add lines 55 through 60. This is your total tax 61 4,417

**Payments**

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

63 2013 estimated tax payments and amount applied from 2012 return 63

64a Earned income credit (EIC) 64a 2,259

b Nontaxable combat pay election 64b

65 Additional child tax credit. Attach Schedule 8812 65 1,000

66 American opportunity credit from Form 8863, line 8 66

67 Reserved 67

68 Amount paid with request for extension to file 68

69 Excess social security and tier 1 RRTA tax withheld 69

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

71 Credits from Form: a ☐ 2439 b ☒ Reserved c ☐ 8885 d ☐ 71

72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments 72 3,259

**Refund**

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

74a Amount of line 73 you want refunded to you. If Form 8878 is attached, check here 74a

b Routing number ☐ Type: ☐ Checking ☐ Savings

d Account number

75 Amount of line 73 you want applied to your 2014 estimated tax 75

**Amount You Owe**

76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions 76 1,179

77 Estimated tax penalty (see instructions) 77 21

**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 Lucio Taranco

Phone no. 617-363-0400 Personal identification number (PIN) 67890

**Sign Here**

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

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

Your signature

02344

Date

04-07-2014 Meat Shop Manager

Your occupation

Daytime phone number

401-617-5279

Spouse's signature. If a joint return, both must sign.

81279

Date

04-07-2014 General Helper

Spouse's occupation

Identify Protection PIN (see inst.)

Preparer's signature

Date 04-09-2014

Check ☐ if self-employed

PTIN P00295010

**Paid Preparer Use Only**

Print/Type preparer's name Lucio Taranco

Firm's name Copley Tax Executive Group Inc

Firm's EIN 27-0512865

Firm's address 4291 Washington Street  
Roslindale, MA 02131

Phone no. 617-363-0400

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**

(Sole Proprietorship)

► For information on Schedule C and its instructions, go to [www.irs.gov/schedulec](http://www.irs.gov/schedulec).  
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2013**

Attachment  
Sequence No. **09**

Name of proprietor

Angel E Diaz Ramirez

Social security number (SSN)

058-90-2344

**A** Principal business or profession, including product or service (see instructions)

Meat shop

**B** Enter code from instructions

445210

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

Angel Meat Market

**D** Employer ID number (EIN), (see instr.)

27-4833728

**E** Business address (including suite or room no.) 503 Washington Street

City, town or post office, state, and ZIP code Dorchester Center MA 02124

**F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)           

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

☒ Yes ☐ No

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

☐ Yes ☐ No

**I** Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions)

☐ Yes ☐ No

**J** If "Yes," did you or will you file required Forms 1099?

☐ Yes ☐ No

**Part I Income**

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	872,809
2	Returns and allowances		2	0
3	Subtract line 2 from line 1		3	872,809
4	Cost of goods sold (from line 42)		4	753,565
5	Gross profit. Subtract line 4 from line 3		5	119,244
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	
7	Gross income. Add lines 5 and 6		7	119,244

**Part II Expenses**

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

8	Advertising	8	572	18	Office expense (see instructions)	18	845
9	Car and truck expenses (see instructions)	9	6,714	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	820
12	Depletion	12		b	Other business property	20b	15,600
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	4,886	21	Repairs and maintenance	21	4,764
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	383
15	Insurance (other than health)	15	3,593	23	Taxes and licenses	23	1,622
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b	6,976	b	Deductible meals and entertainment (see instructions)	24b	
17	Legal and professional services	17	3,317	25	Utilities	25	9,674
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28		26	Wages (less employment credits)	26	13,000
29	Tentative profit or (loss). Subtract line 28 from line 7	29		27a	Other expenses (from line 48)	27a	15,216
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		b	Reserved for future use	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	31,262				
32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.			32a	<input type="checkbox"/> All investment is at risk.		
				32b	<input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2013

Name(s)

Angel E Diaz Ramirez

SSN

058-90-2344

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

33	Method(s) used to value closing inventory: a <input checked="" type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36 753,565
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	40 753,565
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	42 753,565

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

43	When did you place your vehicle in service for business purposes? (month, day, year)	
44	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for:	
a	Business	b Commuting (see instructions)
c	Other	
45	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
47 a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

Bank Charges	1,565
Merchant Charges	2,719
Trash Removal	1,775
Phone Service	2,758
Cable	660
Alarm Service	937
Small equipment	3,244
Donations	325
AMORTIZATION	1,233
48 Total other expenses. Enter here and on line 27a	48 15,216

**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.

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

OMB No. 1545-0074

**2013**

Attachment  
Sequence No. **13**

Angel E Diaz Ramirez & Maria E Diaz

Your social security number  
**058-90-2344**

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

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

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

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

**A** 99 Linwood Avenue Pawtucket RI 02860

**B**

**C**

<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 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>		<b>B</b>		
<b>A</b>			<b>A</b>	200		0	<input type="checkbox"/>
<b>B</b>			<b>B</b>				<input type="checkbox"/>
<b>C</b>			<b>C</b>				<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) **A-2/3 Rental Property**

<b>Income:</b>		<b>Properties:</b>		<b>A</b>	<b>B</b>	<b>C</b>
<b>3</b>	Rents received	<b>3</b>		16,000		
<b>4</b>	Royalties received	<b>4</b>				

**Expenses:**

<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>		1,626		
<b>10</b>	Legal and other professional fees	<b>10</b>				
<b>11</b>	Management fees	<b>11</b>				
<b>12</b>	Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>		3,821		
<b>13</b>	Other interest	<b>13</b>				
<b>14</b>	Repairs	<b>14</b>		3,124		
<b>15</b>	Supplies	<b>15</b>				
<b>16</b>	Taxes	<b>16</b>		2,472		
<b>17</b>	Utilities	<b>17</b>		568		
<b>18</b>	Depreciation expense or depletion	<b>18</b>		9,336		
<b>19</b>	Other (list) ▶ <b>Water and Sewer</b>	<b>19</b>		1,950		
<b>20</b>	Total expenses. Add lines 5 through 19	<b>20</b>		22,897		
<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>		(6,897)		
<b>22</b>	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	<b>22</b>		(6,897)	( )	( )

<b>23a</b>	Total of all amounts reported on line 3 for all rental properties	<b>23a</b>	16,000	
<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>	3,821	
<b>d</b>	Total of all amounts reported on line 18 for all properties	<b>23d</b>	9,336	
<b>e</b>	Total of all amounts reported on line 20 for all properties	<b>23e</b>	22,897	

<b>24</b>	<b>Income.</b> Add positive amounts shown on line 21. Do not include any losses	<b>24</b>	0
<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>	(6,897)
<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>	(6,897)

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2013

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

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

► Information about Schedule SE and its separate instructions is at [www.irs.gov/schedulese](http://www.irs.gov/schedulese).

► **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

**2013**

Attachment  
Sequence No. **17**

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

**Angel E Diaz Ramirez**

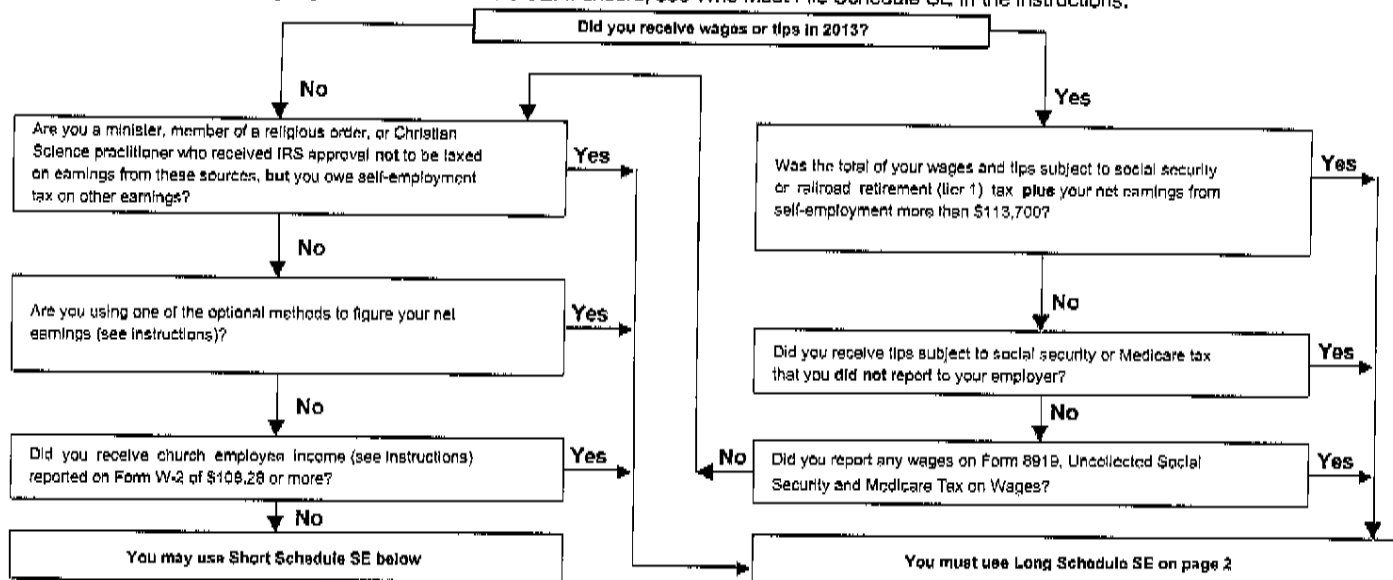
Social security number of person  
with self-employment income ►

**058-90-2344**

**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>	31,262
<b>3</b> Combine lines 1a, 1b, and 2	<b>3</b>	31,262
<b>4</b> Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b <b>Note.</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	<b>4</b>	28,870
<b>5 Self-employment tax.</b> If the amount on line 4 is: • \$113,700 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54 • More than \$113,700, multiply line 4 by 2.9% (.029). Then, add \$14,098.80 to the result. Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54	<b>5</b>	4,417
<b>6 Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	<b>6</b>	2,209

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

Schedule SE (Form 1040) 2013

**SCHEDULE EIC**  
(Form 1040A or 1040)**Earned Income Credit**

## Qualifying Child Information

OMB No. 1545-0074

**2013**Department of the Treasury  
Internal Revenue Service (99)

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

Attachment  
Sequence No. **43**

Name(s) shown on return

Your social security number

Angel E Diaz Ramirez & Maria E Diaz058-90-2344**Before you begin:**

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

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

**CAUTION!**

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

**Qualifying Child Information****Child 1****Child 2****Child 3**

	First name	Last name	First name	Last name	First name	Last name
<b>1 Child's name</b> If you have more than three qualifying children, you only have to list three to get the maximum credit.	Michael	Diaz Ramirez				
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2013. If your child was born and died in 2013 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	035-74-6065					
<b>3 Child's year of birth</b>	Year <u>1997</u> <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	Year <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	Year <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>			
<b>4a</b> Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5.      Go to line 4b.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5.      Go to line 4b.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5.      Go to line 4b.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5.      Go to line 4b.		
<b>b</b> Was the child permanently and totally disabled during any part of 2013?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5.      The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5.      The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5.      The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5.      The child is not a qualifying child.		
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	SON					
<b>6 Number of months child lived with you in the United States during 2013</b> <ul style="list-style-type: none"><li>• If the child lived with you for more than half of 2013 but less than 7 months, enter "7."</li><li>• If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12."</li></ul>	<u>12</u> months Do not enter more than 12 months.	<u>      </u> months Do not enter more than 12 months.	<u>      </u> months Do not enter more than 12 months.	<u>      </u> months Do not enter more than 12 months.		

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

Schedule EIC (Form 1040A or 1040) 2013

**SCHEDULE 8812**  
**(Form 1040A****or 1040)**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**Child Tax Credit**▶ Attach to Form 1040, Form 1040A, or Form 1040NR.  
▶ Information about Schedule 8812 and its separate instructions is at  
[www.irs.gov/schedule8812](http://www.irs.gov/schedule8812).

OMB No. 1545-0074

**2013**Attachment  
Sequence No. **47**

Angel E Diaz Ramirez &amp; Maria E Diaz

Your social security number

058-90-2344

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

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

**CAUTION**

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

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

**A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.☐ Yes☐ No**B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.☐ Yes☐ No**C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.☐ Yes☐ No**D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.☐ Yes☐ No**Note:** If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here . . . . . ☐**Part II Additional Child Tax Credit Filers**

<b>1</b> <b>1040 filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).		
<b>1040A filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).		
<b>1040NR filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).		
If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.		
<b>2</b> Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48	<b>2</b>	
<b>3</b> Subtract line 2 from line 1. If zero, stop; you cannot take this credit	<b>3</b>	1,000
<b>4a</b> Earned income (see separate instructions)	<b>4a</b>	29,053
<b>b</b> Nontaxable combat pay (see separate Instructions)	<b>4b</b>	
<b>5</b> Is the amount on line 4a more than \$3,000?		
<input type="checkbox"/> <b>No.</b> Leave line 5 blank and enter -0- on line 6.		
<input checked="" type="checkbox"/> <b>Yes.</b> Subtract \$3,000 from the amount on line 4a. Enter the result	<b>5</b>	26,053
<b>6</b> Multiply the amount on line 5 by 15% (.15) and enter the result	<b>6</b>	3,908
<b>Next.</b> Do you have three or more qualifying children?		
<input checked="" type="checkbox"/> <b>No.</b> If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13.		
<input type="checkbox"/> <b>Yes.</b> If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.		

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

Schedule 8812 (Form 1040A or 1040) 2013



**Part III Certain Filers Who Have Three or More Qualifying Children**

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

**Part IV Additional Child Tax Credit**

13	This is your additional child tax credit . . . . .	13	1,000
		Enter this amount on Form 1040, line 65, Form 1040A, line 39, or Form 1040NR, line 63.	

**Paid Preparer's Earned Income Credit Checklist**

OMB No. 1545-1629

Department of the Treasury  
Internal Revenue Service

▶ To be completed by preparer and filed with Form 1040, 1040A, or 1040EZ.

▶ Information about Form 8867 and its separate instructions is at [www.irs.gov/form8867](http://www.irs.gov/form8867)**2013**Attachment  
Sequence No. **177**

Taxpayer name(s) shown on return

Angel E Diaz Ramirez & Maria E Diaz

Taxpayer's social security number

058-90-2344

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

• Investment Income

• Qualifying Child

• Earned Income

• Full-time Student

**Part I All Taxpayers**

1	Enter preparer's name and PTIN ▶ <u>Lucio Taranco</u> <u>P00295010</u>	
2	Is the taxpayer's filing status married filing separately? . . . . . ▶ If you checked "Yes" on line 2, <b>stop</b> ; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3	Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work or is valid for EIC purposes? See the instructions before answering . . . . . ▶ If you checked "No" on line 3, <b>stop</b> ; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
4	Is the taxpayer (or the taxpayer's spouse if filing jointly) filing Form 2555 or 2555-EZ (relating to the exclusion of foreign earned income)? . . . . . ▶ If you checked "Yes" on line 4, <b>stop</b> ; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
5a	Was the taxpayer (or the taxpayer's spouse) a nonresident alien for any part of 2013? . . . . . ▶ If you checked "Yes" on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b	Is the taxpayer's filing status married filing jointly? . . . . . ▶ If you checked "Yes" on line 5a and "No" on line 5b, <b>stop</b> ; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.	<input type="checkbox"/> Yes <input type="checkbox"/> No
6	Is the taxpayer's investment income more than \$3,300? See Rule 6 in Pub. 596 before answering . . . . . ▶ If you checked "Yes" on line 6, <b>stop</b> ; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7	Could the taxpayer be a qualifying child of another person for 2013? If the taxpayer's filing status is married filing jointly, check "No." Otherwise, see Rule 10 (Rule 13 if the taxpayer does not have a qualifying child) in Pub. 596 before answering . . . . . ▶ If you checked "Yes" on line 7, <b>stop</b> ; the taxpayer <b>cannot</b> take the EIC. Otherwise, go to Part II or Part III, whichever applies.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

For Paperwork Reduction Act Notice, see separate instructions.

Form 8867 (2013)

**Part II Taxpayers With a Child**

**Caution.** If there is more than one child, complete lines 8 through 14 for one child before going to the next column.

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

**Note.** If you checked "No" on line 13c or 14 but there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children). Also do this if you checked "Don't know" on line 13c and the taxpayer is not taking the EIC based on this child.

**Part III Taxpayers Without a Qualifying Child**

- 16 Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period. See Pub. 596.) ☐ Yes ☐ No
- ▶ If you checked "No" on line 16, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.
- 17 Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2013? See the instructions before answering ☐ Yes ☐ No
- ▶ If you checked "No" on line 17, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.
- 18 Is the taxpayer eligible to be claimed as a dependent on anyone else's federal income tax return for 2013? If the taxpayer's filing status is married filing jointly, check "No" ☐ Yes ☐ No
- ▶ If you checked "Yes" on line 18, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.
- 19 Are the taxpayer's **earned income** and **adjusted gross income** each less than the limit that applies to the taxpayer for 2013? See Pub. 596 for the limit ☐ Yes ☐ No
- ▶ If you checked "No" on line 19, **stop**; the taxpayer **cannot** take the EIC. If you checked "Yes" on line 19, the taxpayer can take the EIC. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to find out if **Form 8862** must be filed. Go to line 20.

**Part IV Due Diligence Requirements**

- 20 Did you complete **Form 8867** based on current information provided by the taxpayer or reasonably obtained by you? ☒ Yes ☐ No
- 21 Did you complete the EIC worksheet found in the **Form 1040**, **1040A**, or **1040EZ** instructions (or your own worksheet that provides the same information as the **1040**, **1040A**, or **1040EZ** worksheet)? ☒ Yes ☐ No
- 22 If any qualifying child was not the taxpayer's son or daughter, do you know or did you ask why the parents were not claiming the child? ☐ Yes ☐ No
- ☒ Does not apply
- 23 If the answer to question 13a is "Yes" (indicating that the child lived for more than half the year with someone else who could claim the child for the EIC), did you explain the tiebreaker rules and possible consequences of another person claiming your client's qualifying child? ☒ Yes ☐ No
- ☐ Does not apply
- 24 Did you ask this taxpayer any additional questions that are necessary to meet your knowledge requirement? See the instructions before answering ☒ Yes ☐ No
- ☐ Does not apply
- To comply with the EIC knowledge requirement, you must not know or have reason to know that any information you used to determine the taxpayer's eligibility for, and the amount of, the EIC is incorrect. You may not ignore the implications of information furnished to you or known by you, and you must make reasonable inquiries if the information furnished to you appears to be incorrect, inconsistent, or incomplete. At the time you make these inquiries, you must document in your files the inquiries you made and the taxpayer's responses.**
- 25 Did you document (a) the taxpayer's answer to question 22 (if applicable), (b) whether you explained the tiebreaker rules to the taxpayer and any additional information you got from the taxpayer as a result, and (c) any additional questions you asked and the taxpayer's answers? ☐ Yes ☐ No
- ☒ Does not apply
- ▶ You have complied with all the due diligence requirements if you:
- Completed the actions described on lines 20 and 21 and checked "Yes" on those lines,
  - Completed the actions described on lines 22, 23, 24, and 25 (if they apply) and checked "Yes" (or "Does not apply") on those lines,
  - Submit **Form 8867** in the manner required, and
  - Keep all five of the following records for 3 years from the latest of the dates specified in the instructions under Document Retention:
    - Form 8867**, Paid Preparer's Earned Income Credit Checklist,
    - The EIC worksheet(s) or your own worksheet(s),
    - Copies of any taxpayer documents you relied on to determine eligibility for or amount of EIC,
    - A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained, and
    - A record of any additional questions you asked and your client's answers.
- ▶ You have not complied with all the due diligence requirements if you checked "No" on line 20, 21, 22, 23, 24, or 25. You may have to pay a \$500 penalty for each failure to comply.

**Part V Documents Provided to You**

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

**Residency of Qualifying Child(ren)**

- ☐ a No qualifying child  
☐ b School records or statement  
☐ c Landlord or property management statement  
☒ d Health care provider statement  
☐ e Medical records  
☐ f Child care provider records  
☐ g Placement agency statement  
☐ h Social service records or statement

- ☐ i Place of worship statement  
☐ j Indian tribal official statement  
☐ k Employer statement  
☐ l Other (specify) ▼  
 \_\_\_\_\_  
 \_\_\_\_\_

- ☐ m Did not rely on any documents, but made notes in file  
☐ n Did not rely on any documents

**Disability of Qualifying Child(ren)**

- ☒ o No disabled child  
☐ p Doctor statement  
☐ q Other health care provider statement  
☐ r Social services agency or program statement

- ☐ s Other (specify) ▼  
 \_\_\_\_\_  
 \_\_\_\_\_

- ☐ t Did not rely on any documents, but made notes in file  
☐ u Did not rely on any documents

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

**Documents or Other Information**

- ☐ a No Schedule C  
☐ b Business license  
☒ c Forms 1099  
☐ d Records of gross receipts provided by taxpayer  
☐ e Taxpayer summary of income  
☐ f Records of expenses provided by taxpayer  
☐ g Taxpayer summary of expenses

- ☒ h Bank statements  
☐ i Reconstruction of income and expenses  
☐ j Other (specify) ▼  
 \_\_\_\_\_  
 \_\_\_\_\_

- ☐ k Did not rely on any documents, but made notes in file  
☐ l Did not rely on any documents

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

OMB No. 1545-0172

**2013**Attachment  
Sequence No. **179**Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Angel E Diaz Ramirez &amp; Maria E D

SCHEDULE C - 1

058-90-2344

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

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

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
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 2012 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2014. 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 2013	17	4,886
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 2013 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 2013 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	4,886
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2013)

**Part V Listed Property** (Include automobiles, certain other vehicles, 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.)

**24a** Do you have evidence to support the business/investment use claimed? ☒ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☒ **No**

(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:								
Ford F150	04/25/2012	38.0%				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 (do not include commuting miles)	8,640											
<b>31</b> Total commuting miles driven during the year	14,100											
<b>32</b> Total other personal (noncommuting) miles driven												
<b>33</b> Total miles driven during the year. Add lines 30 through 32	22,740											
<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 are not 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.)		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not 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 2013 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2013 tax year					1,233
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report					1,233

# Depreciation and Amortization

## (Including Information on Listed Property)

OMB No. 1545-0172

2013

Attachment  
Sequence No. 179Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Angel E Diaz Ramirez &amp; Maria E D

SCHEDULE E - 1

058-90-2344

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

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

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
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 2012 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2014. 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 2013	17	9,336
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

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

(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			39 yrs.	MM	S/L	
				MM	S/L	

**Section C - Assets Placed in Service During 2013 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	9,336
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2013)



(Keep for your records)

Name(s) shown on return	Taxpayer's SSN
Angel E Diaz Ramirez & Maria E Diaz	058-90-2344
	Spouse's SSN
	591-68-1279
Routing Transit Number	
011500010	
Bank Account Number	
009467022079	
Type of Account:	
1 Checking	
Amount of Tax Payment	
1,179	
Requested Payment Date	
2014-04-15	
Taxpayer's Daytime Phone Number	
401-617-5279	
Type of Form being filed	
1040	

Taxpayer's Signature	Date
Spouse's Signature	Date





# BUSINESS CERTIFICATE

## City of Boston

Please choose one: ☒ NEW FILING ☐ RENEWAL FILING FEE: \$50.00

This Certificate Expires: FEB 2 2 2015

(for administrative use only)

Under the provisions of Chapter 110, Section 5 of the Massachusetts General Laws, as amended, the undersigned hereby declares that a business under the title of:

ANGEL'S MARKET

(Please Print)

is being conducted at: 503 B WASHINGTON ST  
DORCHESTER MA (P.O. Box not permitted) 02124  
City State Zip Code

By the following individual (s) or Corporation  
Full Name (s)

ANGEL E DIAZ

Corporation or Residential Address  
(P.O. Box not permitted)

99 LIN WOOD AVE  
PAWTUCKET RI 0286

Signatures:

Angel E. Diaz

Local Telephone Number: (617) 288-5800

Type of Business: MARKET

Email Address: ANGELD114@YAHOO.COM

County:

Suffolk

The Commonwealth of Massachusetts

Date:

2.22.2011

Personally appeared before me, the named individual (s)

Angel E. Diaz

On the above date and made oath that foregoing statement is true.

Signature:

Joyann L. Frederique  
Notary Public  
Justice of the Peace

Notary Seal/Stamp

Commission Expires:

9.3.2015

State of Rhode Island and Providence Plantations  
**2013 Form RI-1040**

Resident Individual Income Tax Return



13100110240102

Name <b>Angel E Diaz Ramirez &amp; Maria E Di</b>	Your social security number <b>058-90-2344</b>
--	---

**RI SCHEDULE I - ALLOWABLE FEDERAL CREDIT**

19 RI Income tax from page 1, line 8	19	
20 Credit for child and dependent care expenses from Federal Form 1040, line 48 or 1040A, line 29	20	
21 Tentative allowable federal credit. Multiply line 20 by 25% (0.2500)	21	
22 MAXIMUM CREDIT. Line 19 or 21, whichever is SMALLER. Enter here and on page 1, line 9a	22	

**RI SCHEDULE II - CREDIT FOR INCOME TAX PAID TO ANOTHER STATE**

NOTE: You must attach a signed copy of the state tax return(s) for which you are claiming credit.

23 RI Income tax from RI-1040, page 1, line 8 less allowable federal credit from RI-1040, page 2, line 22	23	
24 Income derived from other state. If more than one state, see instructions	24	31262
25 Modified federal AGI from page 1, line 3	25	22156
26 Divide line 24 by line 25	26	1.0000
27 Tentative credit. Multiply line 23 by line 26	27	
28 Tax due and paid to other state (see specific instructions). Insert name of state paid <b>MA</b>	28	1022
29 MAXIMUM TAX CREDIT. Line 23, 27 or 28, whichever is the SMALLEST. Enter here and on page 1, line 9b	29	

**RI CHECKOFF CONTRIBUTIONS SCHEDULE**

	\$1.00	\$5.00	\$10.00	Other	
30 Drug program account RIGL § 44-30-2.4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	30
31 Olympic Contribution RIGL § 44-30-2.1	Yes <input type="checkbox"/> \$1.00 contribution (\$2.00 if filing a joint return)				31
32 RI Organ Transplant Fund RIGL § 44-30-2.5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	32
33 RI Council on the Arts RIGL § 42-75.1-1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	33
34 RI Nongame Wildlife Fund RIGL § 44-30-2.2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	34
35 Childhood Disease Victim's Fund RIGL § 44-30-2.3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	35
36 RI Military Family Relief Fund RIGL § 44-30-2.9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	36
37 TOTAL CONTRIBUTIONS. Add lines 30, 31, 32, 33, 34, 35 and 36. Enter here and on RI-1040, page 1, line 11					37

**RI SCHEDULE EIC - RHODE ISLAND EARNED INCOME CREDIT**

38 Rhode Island income tax from RI-1040, page 1, line 10a	38	
39 Federal earned income credit from Federal Form 1040, line 64a; 1040A, line 38a, or 1040EZ, line 8a	39	2259
40 Rhode Island percentage	40	25%
41 Multiply line 39 by line 40	41	565
42 Enter the SMALLER of line 38 or line 41	42	
43 Subtract line 42 from line 41. If zero or less, enter the amount from line 42 on line 46. Otherwise, go to line 44	43	565
44 Refundable percentage	44	15%
45 Rhode Island refundable earned income credit. Multiply line 43 by line 44	45	85
46 TOTAL RI EARNED INCOME CREDIT. Add line 42 and line 45. Enter here and on RI-1040, line 14d	46	85

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, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Spouse's signature	Date	Telephone number
		04-09-2014	401-617-5279
Paid preparer signature	Print name	Date	Telephone number
<b>Lucio Taranco</b>	<b>Lucio Taranco</b>	04-09-2014	617-363-0400
Paid preparer address	City, town or post office	State	ZIP code
4291 Washington Street	Roslindale	MA	02131
			PTIN
			P00295010

May the Division of Taxation contact your preparer? YES ☒

Revised 10/2013

State of Rhode Island and Providence Plantations  
2013 Form RI-1040

Resident Individual Income Tax Return



13100110240101

Your name <b>Angel E Diaz Ramirez</b>		Your social security number <b>058-90-2344</b>	
Spouse's name <b>Maria E Diaz</b>		Spouse's social security number <b>591-68-1279</b>	
Address <b>99 Linwood Avenue APT 2</b>		Daytime phone number <b>401-617-5279</b>	
City, town or post office <b>Pawtucket</b>	State <b>RI</b>	ZIP code <b>02860</b>	City or town of legal residence <b>Pawtucket</b>



**ELECTORAL CONTRIBUTION**

If you want \$5.00 (\$10.00 if a joint return) to go to this fund, check here. (See instructions. This will not increase your tax or reduce your refund.)

☐ Yes

If you wish the 1st \$2.00 (\$4.00 if a joint return) to be paid to a specific party, check the box and fill in the name of the political party. Otherwise, it will be paid to a nonpartisan general account. ☐

**FILING STATUS**

Check only one box

1 ☐ Single

3 ☐ Married filing separately

5 ☐ Qualifying widow(er)

2 ☒ Married filing jointly

4 ☐ Head of household

**INCOME, TAX AND CREDITS**

Rhode Island Standard Deduction

Single \$8,000

Married filing jointly or Qualifying widow(er) \$16,000

Married filing separately \$8,000

Head of household \$12,000

1	Federal AGI from Federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4	1	22,156
2	Net modifications to Federal AGI from RI Schedule M, line 3. If no modifications, enter zero on this line	2	0
3	Modified Federal AGI. Combine lines 1 and 2 (add net increases or subtract net decreases)	3	22,156
4	Deductions. RI Standard Deduction (left margin). If line 3 is over \$186,550, see Standard Deduction Worksheet	4	16,000
5	Subtract line 4 from line 3	5	6,156
6	Exemptions. Enter federal exemptions in box, multiply by \$3,750 and enter result on line 6. If line 3 is over \$186,550, see Exemption Worksheet on page 1	6	11,250
7	<b>RI TAXABLE INCOME.</b> Subtract line 6 from line 5	7	0
8	RI income tax from Rhode Island Tax Table or Tax Computation Worksheet	8	0
9a	RI percentage of allowable Federal credit from page 2, RI Sch I, line 22	9a	
9b	RI Credit for income taxes paid to other states from page 2, RI Sch II, line 29	9b	
9c	Other Rhode Island Credits from RI Schedule CR, line 4	9c	
9d	Total RI credits. Add lines 9a, 9b and 9c	9d	
10a	Rhode Island income tax after credits. Subtract line 9d from line 8 (not less than zero)	10a	0
10b	Recapture of Prior Year Other Rhode Island Credits from RI Schedule CR, line 7	10b	0
11	RI checkoff contributions from page 2, RI Checkoff Schedule, line 37	11	
12	USE/SALES tax due from page 1-4, line 6 of the Individual Consumer's Use/Sales Tax Worksheet	12	
13	<b>TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS.</b> Add lines 10a, 10b, 11 and 12	13	0

**PAYMENTS AND PROPERTY TAX RELIEF CREDIT**

Attach Forms W-2 and 1099 here.

14a	Rhode Island 2013 income tax withheld from RI Schedule W, line 16 (Attach all Forms W-2 and 1099 with RI withholding, AND Sch W)	14a	
14b	2013 estimated tax payments and amount applied from 2012 return	14b	
14c	Property tax relief credit from RI-1040H, line 7 or 14. Attach RI-1040H	14c	
14d	RI earned income credit from page 2, RI Schedule EIC, line 46	14d	85
14e	RI Residential Lead Paint Credit from RI-6238, line 7. Attach RI-6238	14e	
14f	Other payments	14f	
14g	<b>TOTAL PAYMENTS AND CREDITS.</b> Add lines 14a, 14b, 14c, 14d, 14e and 14f	14g	85

Check if extension is attached.

☐

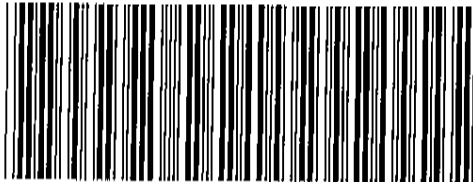
**AMOUNT DUE**

15a	AMOUNT DUE. If line 13 is LARGER than line 14g, subtract line 14g from line 13	15a	
15b	Check <input type="checkbox"/> If RI-2210 or RI-2210A is attached and enter underestimating interest due. This amount should be added to line 15a or subtracted from line 15, whichever applies.	15b	
15c	<b>TOTAL AMOUNT DUE.</b> Add lines 15a and 15b. Complete RI-1040V and send in with your payment	15c	

**REFUND**

16	AMOUNT OVERPAID. If line 14g is LARGER than line 13, subtract line 13 from line 14g. If there is an amount due for underestimating interest on line 15b, subtract line 15b from line 16.	16	85
17	Amount of overpayment to be refunded	17	85
18	Amount of overpayment to be applied to 2014 estimated tax	18	





**2013 Form 1-NR/PY**      MA1300611024  
Massachusetts Nonresident/Part-Year Resident  
Income Tax Return

For the year January 1-December 31, 2013 or other taxable  
Year  
beginning      Ending

ANGEL      E DIAZ RAMIREZ      058-90-2344  
MARIA      E DIAZ      591-68-1279  
99 LINWOOD AVENUE      PAWTUCKET      RI 02860

Apt. no.      2

**State Election Campaign Fund:**

Fill in if veteran of U.S. armed forces who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle

Taxpayer deceased

Fill in if under age 18

Check one:      ☒ Nonresident

Part-year resident

Filing as both nonresident and part-year resident

Nonresident composite

1. Filing status (select one only):

Single

☒ Married filing jointly

Married filing separate return

Head of household

You are a custodial parent who has released claim to exemption for child(ren)

2. Part-year residents. Enter dates as Massachusetts resident: From

Total days as Massachusetts resident

1365 =      2

3. Total income

4. Exemptions:

a. Personal exemptions

b. Number of dependents. (Do not include yourself or your spouse.) Enter number

c. Age 65 or over before 2014

You + Spouse =

d. Blindness

You + Spouse =

e. 1. Medical/dental

2. Adoption

f. Total exemptions. Add items 4a through 4e. Enter here and on line 22a

5. Wages, salaries, tips

6. Taxable pensions and annuities

\$1 You      \$1 Spouse      TOTAL

You      Spouse

You      Spouse

You      Spouse

Name/address changed since 2012

Fill in if noncustodial parent

Fill in if filing Schedule TDS

24365

8800

X \$1,000 = 1000

X \$700 =

X \$2,200 =

1 + 2 =

9800

**SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.**

Your signature

Date

Spouse's signature

Date

May the Department of Revenue discuss this return with the preparer shown here?

☒ Yes

I do not want preparer to file my return electronically

(this may delay your refund)

Print paid preparer's name

LUCIO TARANCO

Paid preparer's signature

Date

Check if self-employed

Paid preparer's SSN

04092014

P00295010

Paid preparer's phone

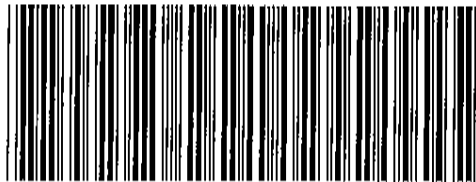
Paid preparer's EIN

617-363-0400

27-0512865

**PRIVACY ACT NOTICE AVAILABLE UPON REQUEST**

04-09-2014 12:19:58

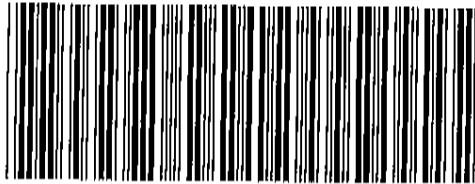


**2013 Form 1-NR/PY, pg. 2**      **MA1300621024**  
**Massachusetts Nonresident/Part-Year Resident Income Tax Return**  
**058-90-2344**

7.	Mass. bank interest:	a. ▶	b. exemption	=	7	
8.	Business/profession or farm income or loss	▶	8			31262
9.	Rental, royalty and REMIC, partnership, S corp., trust income/loss	▶	9			
10a.	Unemployment	▶	10a			
10b.	Mass. lottery winnings	▶	10b			
11.	Other income	▶	11			
12.	<b>TOTAL 5.25% INCOME</b>		12			31262
13.	<b>NONRESIDENT APPORTIONMENT WORKSHEET.</b> You cannot apportion Mass. wages as shown on Form W-2. Do <b>not</b> use this worksheet if you know the exact amount of your Mass. source income. <b>Only</b> use when income from employment/business is earned both inside and outside Mass. and the exact Mass. amount is not known. Basis: <input checked="" type="checkbox"/> working days      miles      sales      other:					
	Working days (or other basis) outside Massachusetts		13a			
	Working days (or other basis) inside Massachusetts		13b			313
	Total working days		13c			313
	Nonworking days (holidays, weekends, etc.)		13d			52
	Massachusetts ratio	▶	13e			1.0000
	Total income being apportioned. You cannot apportion Massachusetts wages as shown on Form W-2		13f			
	Massachusetts income		13g			
14.	<b>NONRESIDENT DEDUCTION AND EXEMPTION RATIO</b>					
a.	Total 5.25% income		14a			31262
b.	Interest income		14b			
c.	Total capital gain income		14c			
d.	Total income this return		14d			31262
e.	Non-Massachusetts source income. Not less than "0"	▶	14e			
f.	Total income		14f			31262
g.	Deduction and exemption ratio		14g			1.0000
15a.	Amount paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement	▶	15a			2000
15b.	Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement	▶	15b			

BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1





**2013 Form 1-NR/PY, pg. 3**      **MA1300631024**  
Massachusetts Nonresident/Part-Year Resident Income Tax Return

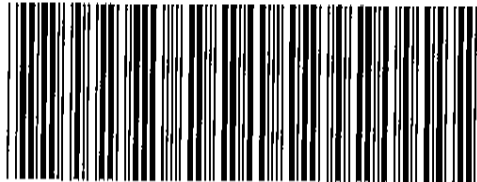
ANGEL

E DIAZ RAMIREZ

058-90-2344

16.	Child under age 13, or disabled dependent/spouse care expenses	▶	16	
17.	Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of 12/31/13, or disabled dependent(s)			
	Not more than two. a. ▶	x \$3,600 =	▶	17
18.	Rental deduction. a. ▶	÷ 2 =	▶	18
	Nonresidents, during 2013, did you have a family home or any other dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future?      Yes      No. If "Yes," you do not qualify for this deduction.			
19.	Other deductions from Schedule Y, line 17	▶	19	
20.	Total deductions. Add lines 15 through 19	▶	20	2000
21.	5.25% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0"		▶	21
22.	Exemption amount, a. 9800	▶	22	29262
23.	5.25% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0"		▶	23
24.	INTEREST AND DIVIDEND INCOME	▶	24	9800
25.	TOTAL TAXABLE 5.25% INCOME. Add lines 23 and 24		▶	25
26.	TAX ON 5.25% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and multiply line 25 and the amount in Schedule D, line 21 by .0585	▶	26	19462
27.	12% INCOME. Not less than "0." a. ▶	x .12 =	▶	27
28.	TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filing Schedule D-1S	▶	▶	28
	Fill in if any excess exemptions were used in calculating lines 24, 27 or 28	▶		
29.	Credit recapture amount			
	▶ BC      EQA      LIH      HR		▶	29
30.	Additional tax on installment sale		▶	30
31.	If you qualify for No Tax Status, fill in and enter "0" on line 32	▶		
32.	TOTAL INCOME TAX. Add lines 26 through 30		▶	32
33.	Limited Income Credit		▶	33
34.	Credits from Schedule Z, line 10		▶	34
35.	Credits from Schedule Z, line 13		▶	35
36.	INCOME TAX AFTER CREDITS. Subtract the total of lines 33 through 35 from line 32. Not less than "0"		▶	36

BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1



**2013 Form 1-NR/PY, pg. 4** MA1300641024  
Massachusetts Nonresident/Part-Year Resident Income Tax Return  
058-90-2344

**37. Voluntary Contributions**

- a. Endangered Wildlife Conservation ▶ 37a  
b. Organ Transplant Fund ▶ 37b  
c. Massachusetts AIDS Fund ▶ 37c  
d. Massachusetts U.S. Olympic Fund ▶ 37d  
e. Massachusetts Military Family Relief Fund ▶ 37e  
f. Homeless Animal Prevention and Care ▶ 37f

Total. Add lines 37a through 37f ▶ 37

38. Use tax due on Internet, mail order and other out-of-state purchases ▶ 38

39. Health care penalty a. You ▶ b. Spouse ▶ a + b = 39

40. INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 36 through 39 ▶ 40

41. Massachusetts income tax withheld ▶ 41

42. 2012 overpayment applied to your 2013 estimated tax ▶ 42

43. 2013 Massachusetts estimated tax payments ▶ 43

44. Payments made with extension ▶ 44

45. Earned Income Credit. a. Number of qualifying children ▶ 1 Amount from U.S. return ▶ 2259 x .15 = ▶ 45

46. Senior Circuit Breaker Credit ▶ 46

47. Other Refundable Credits ▶ 47

48. TOTAL. Add lines 41 through 47 ▶ 48

49. Overpayment. Subtract line 40 from line 48 ▶ 49

50. Amount of overpayment you want applied to your 2014 estimated tax ▶ 50

51. Refund. Subtract line 50 from line 49. Mail to: Massachusetts DOR, PO Box 7001, Boston, MA 02204 ▶ 51

Direct deposit of refund. Type of account ▶ checking  
savings

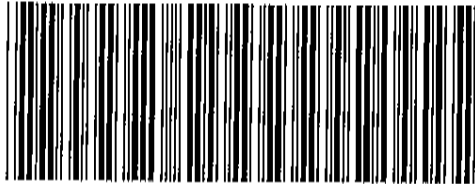
RTN# ▶ account # ▶

52. Tax due. Pay online at [www.mass.gov/dor/payonline](http://www.mass.gov/dor/payonline). Mail to: Mass. DOR, PO Box 7002, Boston, MA 02204 ▶ 52

Interest ▶ Penalty ▶ M-2210 aml. ▶

▶ X EX enclose  
Form M-2210

BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1



**2013 Schedule C**      MA1301111024  
Massachusetts Profit or Loss From Business

ANGEL                                      E DIAZ RAMIREZ                                      058-90-2344  
ANGEL MEAT MARKET                                      274833728  
MEAT SHOP                                      445210  
503 WASHINGTON STREET                                      DORCHESTER CENTER                                      MA 02124

Accounting method:    ☒ Cash                      Accrual                      Other (specify)                                      No. of employees

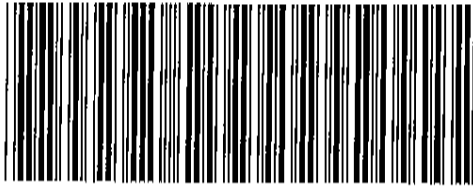
Did you materially participate in the operation of this business during 2013?                      Yes    ☒    No

Did you claim the small business exemption from the sales tax on purchase of taxable energy or heating fuel during 2013?                      Yes                      No    ☒

Exclude interest (other than from Massachusetts banks) and dividends from lines 1 and 4 and enter the result in line 32 and in Schedule B, line 3

Caution: If this income was reported to you on Form W-2 and the "statutory employee" box on that form was checked, fill in here:

1.	a. Gross receipts or sales	872809		
	b. Returns and allowances		B - b =	1
2.	Cost of goods sold and/or operations			2
3.	Gross profit. Subtract line 2 from line 1			3
4.	Other income			4
5.	Total income. Add line 3 and line 4			5
6.	Advertising			6
7.	Bad debts from sales or services			7
8.	Car and truck expenses			8
9.	Commissions and fees			9
10.	Depletion			10
11.	Depreciation and Section 179 deduction			11
12.	Employee benefit programs			12
13.	Insurance			13
14.	Interest			
	a. mortgage interest paid to financial institutions			
	b. other interest	6976	a + b =	14
15.	Legal and professional services			15
16.	Office expense			16
17.	Pension and profit-sharing			17



## 2013 Schedule C, pg. 2

058-90-2344 MA1301121024

18.	Rent or lease	a. vehicles, machinery and equipment	820		
		b. other business property	15600	a + b = 18	16420
19.	Repairs and maintenance			18	4764
20.	Supplies			20	383
21.	Taxes and licenses			21	1622
22.	Travel			22	
23.	a. Total meals and entertainment				
	b. Enter 50% of 23a subject to limitations			a - b = 23	
24.	Utilities			24	9674
25.	Wages			25	13000
26.	Other expenses	Statement #1		26	13983
27.	Total expenses. Add lines 8 through 26			27	87982
28.	Tentative profit or loss. Subtract line 27 from line 5			28	31262
29.	Expenses for business use of your home			29	
30.	Abandoned Building Renovation Deduction			30	
31.	Net profit or loss. Subtract total of line 29 and line 30 from line 28			31	31262
32.	Is interest (other than from Massachusetts banks) or dividend income reported on U.S. Schedule C, lines 1 and/or 6 or Schedule C-EZ, line 1?				
	Yes <input checked="" type="checkbox"/> No. If "yes," see instructions				
33.	If you have a loss, you must check the statement that describes your investment in this activity.				
	33 a. All investment at risk				
	33 b. Some investment is not at risk				

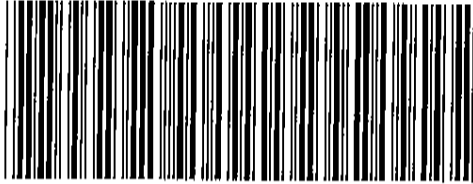
## Schedule C-1. Cost of Goods Sold and/or Operations

Method(s) used to value closing inventory: ☒ Cost ☐ Lower of cost or market ☐ Other

Was there any change in determining quantities, costs or valuations between opening & closing inventory? If "yes," incl. explanation

Yes ☒ No

1.	Inventory at beginning of year		1	
2.	a. Purchases	753565		
	b. Items withdrawn for personal use		a - b = 2	753565
3.	Cost of labor		3	
4.	Materials and supplies		4	
5.	Other costs		5	
6.	Add lines 1 through 5		6	753565
7.	Inventory at end of year		7	
8.	Cost of goods sold and/or operations. Subtract line 7 from line 6		8	753565



2013 Schedule DI      MA13SDI11024

ANGEL                      E DIAZ RAMIREZ                      058-90-2344

**Schedule DI. Dependent Information**

MICHAEL                      DIAZ RAMIREZ                      035-74-6065  
SON                              Is dependent a qualifying child for earned income credit?                      ▶ X 08091997

Is dependent a qualifying child for earned income credit?                      ▶

Is dependent a qualifying child for earned income credit?                      ▶

Is dependent a qualifying child for earned income credit?                      ▶

Is dependent a qualifying child for earned income credit?                      ▶

Is dependent a qualifying child for earned income credit?                      ▶

Is dependent a qualifying child for earned income credit?                      ▶

Is dependent a qualifying child for earned income credit?                      ▶

Is dependent a qualifying child for earned income credit?                      ▶

Is dependent a qualifying child for earned income credit?                      ▶

**Massachusetts  
Individual Payment**

**ACH E-File Payment**  
(Keep for your records)

**2013**

Name(s) shown on return ANGEL E DIAZ RAMIREZ & MARIA E D		SSN 058-90-2344
Routing Transit Number 011500010		
Bank Account Number 009467022079		
Type of Account: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
Requested Payment Date 04-15-2014		
Amount of Tax Payment 683		

Form M-9325  
**Electronic Filing  
Information Handout**

2013  
Massachusetts  
Department of  
Revenue

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Electronic Filing Program PO Box 7013, Boston, MA 02204

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Thank you for participating in the Massachusetts Department of Revenue (MDOR) Electronic Filing Program. Your state tax return for tax year 2013 is being filed electronically with MDOR by COPLY TAX EXECUTIVE G Your return was accepted by MDOR on \_\_\_\_\_.

### **General Information**

#### **Important**

Do not send the paper copies of your return, schedules and supporting documentation to MDOR, this information is for your records.

#### **If you need to amend your return**

If you need to amend or correct the return you filed electronically, go to [www.mass.gov/dor/amend](http://www.mass.gov/dor/amend). Please contact your paid preparer to inquire about filing this form electronically or the MDOR Customer Service Bureau at (617) 887-MDOR.

#### **If you are receiving a refund**

Your refund check will be mailed to you as soon as we have completed processing your return. If you have not received your check within 21 days from the date you filed, please contact the MDOR Customer Service Bureau at (617) 887-MDOR.

#### **If you owe a balance**

If your electronically filed return showed a balance due, you must pay the amount you owe on or before April 15, 2014. If your payment is not received by April 16, 2014, you will be sent a Notice of Assessment (NOA). This notice will show your tax due, plus any interest and penalty assessments for late payment.

We appreciate your taking advantage of MDOR Electronic Filing. We are continuing to look for new methods and technologies to make filing your tax returns simple and easy.

ANGEL E DIAZ RAMIREZ & MARIA E DIAZ  
99 LINWOOD AVENUE APT 2  
PAWTUCKET RI 02860

04-09-2014 12:19:58