tall three Yes No V	cause they meet	liabilities of a spouse or dependent child be	armed" income, transactions, or with the Committee on Ethics.	EXEMPTION – Have you excluded from this report any other assets, "unearned" income, transactions, or liabilities of a spouse or dependent child because they meet all three tests for exemption? Do not answer "yes" unless you have first consulted with the Committee on Ethics.
uded from Yes No	Have you exclu	her "excepted trusts" need not be disclosed.	mittee on Ethics and certain oth pendent child?	TRUSTS - Details regarding "Qualified Blind Trusts" approved by the Committee on Ethics and certain other "excepted trusts" need not be disclosed. Have you excluded from this report details of such a trust that benefits you, your spouse, or your dependent child?
TIONS	:SE QUES1	N - ANSWER <u>BOTH</u> OF THE	RUST INFORMATIO	EXCLUSION OF SPOUSE, DEPENDENT, OR TRUST INFORMATION - ANSWER BOTH OF THESE QUESTIONS
ETE	TO COMPL	S THAT YOU ARE REQUIRED TO COMPLETE	NLY THE SCHEDULES	THIS FORM INCLUDES ONLY THE SCHEDULES THAT YOU AR
	ES"	HEDULE IF YOU ANSWER "YES"	ATTACH THE CORRESPONDING SCHEDULE IF YO	ATTACH THE (
n a single Yes No	than \$5,000 from ears?	J. Did you receive compensation of more than \$5,000 from a single source in the current year and two prior years?	Yes No	D. Did you, your spouse, or your dependent child have any reportable liability (more than \$10,000) at any point during the reporting period?
nts with Yes No	ts or arrangemer od or in the curre	F. Did you have any reportable agreements or arrangements with an outside entity during the reporting period or in the current calendar year up through the date of filing?	Yes V No	C. Did you or your spouse have "eamed" income (e.g., salaries, honoraria, or pension/IRA distributions) of \$200 or more during the reporting period?
ng period Yes No	luring the reporting the date of filing	E. Did you hold any reportable positions during the reporting period or in the current calendar year up through the date of filing?	Yes No	A. Did you, your spouse, or your dependent child: a. Own any reportable asset that was worth more than \$1,000 at the end of the reporting period? or b. Make more than \$200 in uneamed income from any reportable asset during the reporting period?
		STIONS	H OF THESE QUES	PRELIMINARY INFORMATION - ANSWER EACH OF THESE QUESTIONS
A \$200 penalty shall be assessed against any individual who files more than 30 days late.	A \$200 pen	Period Covered: January 1,to		New Officer or Employee Employing Office:
U.S. HOUSE OF THE CLERK (Office Use Only) RESENTATIVES	R	Check if Amendment	10WA (IA)	New Member of or Candidate for State:
2015 MAY 20 PM 2: 00	· •	1000 - 319 - 830 - 4034	Daytime Telephone:	Name: GARY KROEGER
AY 13 AND Page 1 of		FORM B For New Members, Candidates, and New Employees	-	UNITED STATES HOUSE OF REPRESENTATIVES FINANCIAL DISCLOSURE STATEMENT
	i B			

SCHEDULE A - ASSETS & "UNEARNED INCOME" Name: Gary Kroeger Page 잌

				<u> </u>		-	≒	For all i for that in the more restricted bound in the more restricted by the more restrict	\$ 4 ₹	(do P	and exc		\neg
						Examples:		For bank and other cash accounts. \$5,000, list every financial insmore than \$1,000 in interest-basing accounts. \$5,000, list every financial insmore than \$1,000 in interest-be for rental and other real proper provide a complete address "rental property," and a city and that is not publicly traded, so that is not publicly traded, so that is not publicly traded, so that is not publicly traded, is geographic location in Block A. Exclude: Your personal reside homes and vacation homes (upon the properting perinterest in, or income definement program, including the reporting perinterent program, including the reporting perinterent program, including the fit you have a privately-traded in investment Fund, please check if you so choose, you may into its perinterent program in the fit of your personal column on the fat for a detailed discussion requirements, please refer to the requirements.	all IRAs and (k) plans) prov	Provide complete names of stoc (do not use only ticker symbols).	identify (a) each production of inco exceeding \$1,000 and (b) any oth income which (unearned income	Assets ar	ĺ
						Simon & Schuster	Mega Corp Stock	the total the amount of the total is on description, e. Is tate. or description, e. Is tate or description, e. Is tate. or description, e. Is tate. or description, e. Is tate. or description, and any finance, including seconds, and any finance web from, a fedde the Thrift Savings Pile to Thrift S	For all IRAs and other retirement plans (such as 401(k) plans) provide the value for each asset held in the account that exceeds the reporting thresholds.	Provide complete names of stocks and mutual funds (do not use only ticker symbols).	identify (a) each asset held for investment or production of income and with a fair market value succeeding \$1,000 at the end of the reporting period, and (b) any other reportable asset or source of income which generated more than \$200 in unearned income during the year.	Assets and/or Income Sources	BLOCK A
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					+	-	×	None >	-	E P	Indicate value of you use a valual you use a valual please specify the fan asset was included only be should be "None.		
				ļ	-	_	-	\$1.91,9100	-	M M	se a spe spe spe spe		
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					-	₽			1	Tas:	s so	_	ł
		l			-	+	×	Andrea A. Palana	1	*Column M is for assets held by your spouse or dependent child in which you have no interest.	Indicate value of asset at close of the reporting period. If you use a valuation method other than fair market value, please specify the method used. If an asset was sold during the reporting period and is included only because it generated income, the value should be "None."	Value of Asset	_
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		ļ		<u> </u>		-		NONE	4	Check "None" if the asset genincome during the reporting period.	Check all column that generate ta that generate ta 401(k), IRA, 525 the "Tax-Deferr Interest, and reinvested, must for assets he		
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					Partnership Income	Royalties		Other Type of Income (Specify: e.g., Partnership Income or Farm Income)		nerated n d.	Check all columns that apply. For accounts that generate tax-deferred income (such as 401(k), IRA, 529 accounts), you may check the "Tax-Deferred" column. Dividends, interest, and capital gains, even if reinvested, must be disclosed as income for assets held in taxable accounts.	_	
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					+	1		\$2,501-\$5,000 < CTO TO T	: 1		For assets for which you checked "Tax-Deferred" in Block C, you may check the "None" column. For all other assets indicate the category of income by checking the appropriate box below. Dividends, interest, and capital gains, even if relinvested, must be disclosed as income for assets held in taxable accounts. Check "None" if no income was earned or generated. *Column XII is for assets held by your spouse or dependent child in which you have no interest.		
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 	 								Over \$5,000,000				
									Spouse/DC Income over \$1,000,000*				\Box

SCHEDULE C - EARNED INCOME

Name: Gary Kroeger Page 9

List the source, type, and amount of earned income from any source (other than the filer's current employment by the U.S. government) totaling \$200 or more during the reporting period. For both the filer and filer's spouse, list the source and amount of any honoraria. List only the source for other spouse earned income exceeding \$1,000. See examples below.

INCOME LIMITS and PROHIBITED INCOME: Be advised that the income limit and prohibited income may apply to you after you are on House payroll. The 2014 limit on outside earned income for Members and employees compensated at or above the "senior staff" rate was \$26,955. The 2015 limit is \$27,225. In addition, certain types of income (notably honoraria, director's fees, and payments for professional services involving a fiduciary relationship) are totally prohibited for Members and senior staff. EXCLUDE: Military pay (such as National Guard or Reserve pay), federal retirement programs, and benefits received under the Social Security Act.

professional service	professional services involving a fluidiary relationship) are totally promitted for members and senior static			
		•		Amount
	Source (include date of receipt for nonoraria)	Type	Current Year to Filing	Preceding Year
	ABC Trade Association, Baltimore, MD (July 15)	Honorarium	0\$	\$500
Examples:	State of Maryland	Salary	\$20,000	\$76,000 \$1,000
	Ontario County Board of Education	Spouse Salary	N/A	N/A

SCHEDULE D - LIABILITIES

	Name:	Pageof
		:
r at any time during the reporting period by	r at any time during the reporting period by you, your spouse, or your dependent child. Mark the highest amount owed during the reporting	ount owed during the reporting
t all liabilities secured by real property incl	t all liabilities secured by real property including mortgages on their personal residence. Exclude: Any mortgage on your personal residence	tgage on your personal residence
by automobiles, household furniture, or app	by automobiles, household furniture, or appliances; liabilities of a business in which you own an interest (unless you are personally liable); and	ss you are personally liable); and
ar eibling of your or your engines. Deport o	or sibling of your provide a Deport a revolution charge account (i.e., credit card) only if the halance at the close of the reporting period I	the close of the reporting period

Report liabilities of over \$10,000 owed to any one creditor period. New Members: Members are required to report (unless you rent it out or are a Member); loans secured to habilities owed to you by a spouse or the child, parent, or sibling of you or your spouse. Report a *revolving charge account* (i.e., credit exceeded \$10,000. *Column K is for liabilities held solely by your spouse or dependent child. or the reporting believe

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l					First Bank of Wilmington, DE	Creditor		
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		:			DE			
					5/98	Date Liability Incurred MO/YR	!	
		<u>.</u>				lity		
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					Mortgage on Rental Property, Dover, DE	Туре		
١					Rental Prop	Type of Liability		
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					r, DE			
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				_		Over \$50,000,000	<u> </u>	1
						Over \$1,000,000* (Spouse/DC Liability)	~	

SCHEDULE E - POSITIONS

Report all positions, compensated or uncompensated, as an officer, director, trustee of an organization, partner, proprietor, representative, employee, or consultant of any corporation, firm, partnership, or other business enterprise, nonprofit organization, labor organization, or educational or other institution other than the United States. Exclude: Positions held in any religious, social, fraternal, or political entities (such as political parties and campaign organizations); and positions solely of an honorary nature. New Members and second-year candidates report positions held in the reporting period and the current calendar year. First-year candidates and new employees report positions held in the current calendar year and two previous years.

			<u>-</u>
		Position	he current calendar year. First-year candidates and new e
		Name of Organization	the current calendar year. First-year candidates and new employees report positions held in the current calendar year and two previous years.

SCHEDULE F -- AGREEMENTS

Name:	i
Pageof	

	Name:	Pageof
Identify the date, parties to, and general terms of any agreement or arrangement that you have with respect to: future employment continuation or deferral of payments by a former or current employer other than the U.S. government; or continuing participation in	ect to: future employment; a leave of absence during the period of government service; continuing participation in an employee welfare or benefit plan maintained by a former employe	of government service; naintained by a former employer.

Date Parties to Agreement Terms of Agreement

SCHEDULE J - COMPENSATION IN EXCESS OF \$5,000 PAID BY ONE SOURCE

Report sources of compensation received by you or your business affiliation for services provided directly by you during the current year and two prior years. This includes the names of clients and customers of any corporation, firm, partnership, or other business enterprise if you directly provided the services generating a fee or payment of more than \$5,000. Exclude: Payments by the U.S. government and any information considered confidential as a result of a privileged relationship recognized by law. Do not repeat information listed on Schedule C.

	Source (Name and City/State)	Brief Description of Duties
Example:	Doe Jones & Smith, Hometown, Homestate	Accounting Services
	. "	

FILER NOTES (Optional)

Name: Page_ 으

								NOTE NUMBER	
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Use additional sheets if more space is required.

1040 Department of the Treasury-Internal Revenue Service (99)
U.S. Individual Income Tax Return 2013 OMB No. 1545-0074 IRS Use Only-Do not write or staple in this space.

			-	· · · · · · · · · · · · · · · · · · ·						·	
For the year Jan. 1-Do	c. 31, 201	3, or other tax year beginni	1g		, 2013, er	ding	, 20		Se	e separate instru	ctions.
Your first name and	initial		Last name	9					Yo	ur social security r	umber
Gary			Kroed	ger							
If a joint return, spo	use's first	name and initial	Last name	3					Spc	ouse's social security	number
Home address (nun	nber and	street). If you have a P.C). box, see inst	ructions.				Apt. no.		Make sure the SSN and on line 6c are	
City, town or post offi	ce, state, a	nd ZIP code. If you have a	foreign address	, also complete spaces	below (se	e instructions	<u> </u>		Pi	residential Election (ampalgn
Waterloo 1	IA 50'	701								k here if you, or your spo	
Foreign country nar				Foreign province/	state/co	unty	Fore	ign postal co		y, want \$3 to go to this fu r below will not change yo	
		<u> </u>		<u> </u>					refun		Spouse
Filing Status	1	Single				4 🔀 He	ad of house	hold (with qu	ualifying p	person). (See instruc	tions.) If
	2		- 1	lly one had income	•				hild but r	ot your dependent,	enter this
Check only one	3	·		r spouse's SSN abo	ove		iki's name h			 	
box.		and full name her					<u></u>	low(er) with	1 depend		
Exemptions	6a	Yourself. If sor	neone can ci	aim you as a deper	ndent, c	o not chec	ck box 6a	• • •	· • }	Boxes checked on 6a and 6b	1
-	<u>b</u>	Spouse	· · · ·	<u> </u>	' '	• • •	100 (16)	hild under age	J	No. of children on 6c who:	
	C	Dependents:		(2) Dependent's social security number	1 1 7	Dependent's onship to you	qualitying	for child tax cr		 Ifved with you 	2
	(1) First		ulie		 		(886	instructions)		 did not live with you due to divorce 	
If more than four		ander W Kroege			Son		 	K K		or separation (see instructions)	
dependents, see	CHEIS	topher E Kroege	1		3011		 	 		Dependents on 6	
instructions and	-				 		 -	 		not entered above	· -
check here ▶ 📋	<u>d</u>	Total number of ex	emptione clai	med	J		1.,	<u> </u>		Add numbers on lines above ▶	3
	7	Wages, salaries, tip					<u> </u>		7		,672.
Income	, 8a	Taxable interest. A	•	• •		• • •	• • •	• • •	8a	110	, 0,2.
	b	Tax-exempt interes		•		8b		• • •	Soliteri		
Attach Form(s)	9a	Ordinary dividends							9e		
W-2 here, Also	ь	Qualified dividends		•		96					· · · · · · · · · · · · · · · · · · ·
attach Forms W-2G and	10	Taxable refunds, cr			al incor				10	2	,088.
1099-R if tax	11	Alimony received .							11		,
was withheld.	12	Business income or	(loss). Attac	h Schedule C or C-	EZ .				12	-2	,544.
	13	Capital gain or (loss				required, cl	heck here	▶ □	13	<u> </u>	<u> </u>
If you did not	14	Other gains or floss	•	•					14	<u> </u>	
get a W-2, see instructions.	15a	IRA distributions .	15a			b Taxable	amount		15b		
see matructions.	16a	Pensions and annuit	ies 16a			b Taxable	amount		16b		
	17	Rental real estate, r	oyalties, part	nerships, S corpor	ations,	trusts, etc.	Attach Sc	hedule E	17		
	18	Farm income or (los	ss). Attach So	chedule F					18		
	19	Unemployment cor	npensation		. ,				19		
	20a	Social security bene				b Taxable			20ь		
	21	Other income. List							21		104.
	22	Combine the amount	s in the far righ	t column for lines 7 t	hrough 2	21. This is yo	our total inc	оте 🕨	22	121	,320.
Adjusted	23	Educator expenses				23					
Gross	24	Certain business expe				<u></u>	,	 	_		
income		fee-basis government				24			- 100		
	25	Health savings acco				25					
	26	Moving expenses.				26	· · · · · · · · · · · · · · · · · · ·		-		
	27	Deductible part of set				27	·				
	28	Self-employed SEP				28					
	29	Self-employed heat				30	<u></u>	·			
	30 31a	Penalty on early wit		•	• •	31a					
	31a 32	Alimony paid b Re IRA deduction	-			32					
	33	Student loan interes				33					
	34	Tuition and fees. At				34					
	35	Domestic production	-			35					
	36	Add lines 23 throug							36		
	37	Subtract line 36 from						▶	37	121.	320.

Form 1040 (2013	3)		Page 2
Tax and	38	Amount from line 37 (adjusted gross income)	38 121,320.
-	39a	Check You were born before January 2, 1949, Blind. Total boxes	(A. 3)
Credits		if: ☐ Spouse was born before January 2, 1949, ☐ Blind. checked ➤ 39a	
Standard	ь	If your spouse itemizes on a separate return or you were a dual-status alien, check here▶ 39b	
Deduction for	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40 21,276.
People who	41	Subtract line 40 from line 38	41 100,044.
check any box on line	42	Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions	42 11,700.
39a or 39b or	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43 88,344.
who can be claimed as a	44	Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4972 c	44 16,584.
dependent, see	45	Alternative minimum tax (see instructions). Attach Form 6251	45
instructions.	46	Add lines 44 and 45	46 16,584.
All others:	47	Foreign tax credit. Attach Form 1116 if required	and the same
Single or Married filing	48	Credit for child and dependent care expenses. Attach Form 2441 48	
separately, 56,100	49	Education credits from Form 8863, line 19	
Married filing	50	Retirement savings contributions credit. Attach Form 8880 50	
jointly or Qualifying	51	Child tax credit. Attach Schedule 8812, if required 51	
widow(er),	52	Residential energy credits. Attach Form 5695	
\$12,200 Head of	53	Other credits from Form: a 3800 b 8801 c 53	
household,	54	Add lines 47 through 53. These are your total credits	54
\$ 8,950	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0	55 16,584.
Other	56	Self-employment tax. Attach Schedule SE	56
Other	57	Unreported social security and Medicare tax from Form: a 4137 b 8919	57
Taxes	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58
	59a	Household employment taxes from Schedule H	59a
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b
	60	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 16,584.
Payments	62	Federal income tax withheld from Forms W-2 and 1099 62 15, 167.	
	63	2013 estimated tax payments and amount applied from 2012 return 63	
if you have a qualifying	64a	Earned Income credit (EIC)	
child, attach	b	Nontaxable combat pay election 64b	
Schedule EIC,	65	Additional child tax credit. Attach Schedule 8812 65	
	66	American opportunity credit from Form 8863, line 8	
	67	Reserved	
	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	
	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 15,167.
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73
	748	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here . ► .	74a
Direct deposit?	▶ Ь	Routing number	
instructions,	> _d	Account number X X X X X X X X X X X X X X X X X X X	A STATE OF THE STA
		Amount of line 73 you want applied to your 2014 estimated tax ▶ 75	
Amount	75	Amount you give Subtract line 70 from line 61. For details on how to pay one instructions	70 1 417
Amount You Owe	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	78 1,417.
You Owe	76 77	Estimated tax penalty (see instructions)	
You Owe Third Party	76 77	Estimated tax penalty (see instructions)	Complete below. 🗵 No
You Owe	76 77 Do	Estimated tax penalty (see instructions)	Complete below. 🗵 No
You Owe Third Party Designee	76 77 Do De	Estimated tax penalty (see instructions)	Complete below. 🗵 No
You Owe Third Party Designee Sign	76 77 Do De nar	Estimated tax penalty (see instructions)	Complete below. No cation be best of my knowledge and belief,
You Owe Third Party Designee Sign Here	76 77 De- nar Urk the	Estimated tax penalty (see instructions)	Complete below. No cation belief, or has any knowledge.
You Owe Third Party Designee Sign Here Joint return? See	76 77 De- nar Urk the	Estimated tax penalty (see instructions)	Complete below. No cation be best of my knowledge and belief,
You Owe Third Party Designee Sign Here Joint return? See instructions. Keep a copy for	76 77 Do De nai Uniter	Estimated tax penalty (see instructions)	Complete below. No cation e best of my knowledge and belief, er has any knowledge. Daytime phone number If the IRS sent you an Identity Protection
You Owe Third Party Designee Sign Here Joint return? See Instructions.	76 77 Do De nai Uniter	Estimated tax penalty (see instructions)	Complete below. No cation be best of my knowledge and belief, er has any knowledge. Daytime phone number If the IRS sent you an Identity Protection PIN, enter it
You Owe Third Party Designee Sign Here Joint return? See Instructions. Keep a copy for your records.	76 77 Do De nall United the You	Estimated tax penalty (see instructions)	Complete below. No cation be best of my knowledge and belief, for has any knowledge. Daytime phone number If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
You Owe Third Party Designee Sign Here Joint return? See instructions. Keep a copy for your records. Paid	76 77 Do De nall United the You	Estimated tax penalty (see instructions)	Complete below. No cation be best of my knowledge and belief, er has any knowledge. Daytime phone number If the IRS sent you an identity Protection PIN, enter it here (see inst.)
You Owe Third Party Designee Sign Here Joint return? See Instructions. Keep a copy for your records.	76 77 Do Des nar Unite You Spo	Estimated tax penalty (see instructions)	Complete below. No cation be best of my knowledge and belief, er has any knowledge. Daytime phone number If the IRS sent you an Identity Protection PIN, enter it here (see inst.) Check if PTIN

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service (99) **Itemized Deductions**

➤ Attach to Form 1040.

▶ Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

OMB No. 1545-0074

2013

Attachment Sequence No. 07

Name(s) shown or	For	n 1040			Your	social security number
Gary Kroe	ger	:			-	
V		Caution. Do not include expenses reimbursed or paid by others.			200	
Medical	1	Medical and dental expenses (see instructions)	1	9,928.		
and	2					
Dental	3				COLUMN TO SERVICE SERV	
Expenses		born before January 2, 1949, multiply line 2 by 7.5% (.075) instead	3	12,132.		
•	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	_	<u> </u>	4	0.
Taxes You		State and local (check only one box):	\top		Design	
Paid		a 🔀 Income taxes, or)	5	6,317.		
		b General sales taxes				
	6	Real estate taxes (see instructions)	6	2,685.	A SECOND	
	7	Personal property taxes	7	602.		
	8	man a contract of the contract	2600			
			8			
	9	Add lines 5 through 8			9	9,604.
Interest	10	Home mortgage interest and points reported to you on Form 1098	10	5,803.	343	
You Paid	11	Home mortgage interest not reported to you on Form 1098. If paid				
		to the person from whom you bought the home, see instructions				
Note.		and show that person's name, identifying no., and address ▶				
Your mortgage interest						
deduction may			11			
be limited (see	12	Points not reported to you on Form 1098. See instructions for	1			
instructions).		special rules	12			
	13	Mortgage insurance premiums (see instructions)	13			
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14			
	15	Add lines 10 through 14			15	5,803.
Gifts to	16	Gifts by cash or check. If you made any gift of \$250 or more,				
Charity		see instructions	16	2,650.		
If you made a	17	Other than by cash or check. If any gift of \$250 or more, see				
gift and got a		instructions. You must attach Form 8283 if over \$500	17	401.		
benefit for it, see instructions.		Carryover from prior year	18			
	19	Add lines 16 through 18	: :	<u> </u>	19	3,051.
Casualty and						
Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	- 2000 s S		20	····
Job Expenses	21	Unreimbursed employee expenses—job travel, union dues,				
and Certain		job education, etc. Attach Form 2106 or 2106-EZ if required.	Mark Alex	F 044	ennener Enittenet	
Miscellaneous Deductions		(See instructions.) ➤ Deductible expenses from Form 2106	21	5,244.		
Deooctions		Tax preparation fees	22			
	23	Other expenses—investment, safe deposit box, etc. List type			and the same	
		and amount ▶	23			
	04	Add lines 21 through 23	24	5,244.		
	24	Enter amount from Form 1040, line 38 25 121, 320.	40.00	3,244.	HANGE WAS	
	25 26		26	2,426.		
	27	Multiply line 25 by 2% (.02)			27	2,818.
Other	28	Other—from list in instructions. List type and amount			21	2,010.
Miscellaneous	20	Other—from list in instructions. List type and amount				
Deductions		***************************************			28	
Total	20	Is Form 1040, line 38, over \$150,000?			20	
Itemized	25	No. Your deduction is not limited. Add the amounts in the fa	r rich	at column		
Deductions		for lines 4 through 28. Also, enter this amount on Form 1040			29	21,276.
Pennnn10113		☐ Yes. Your deduction may be limited. See the Itemized Deduc		3 1	59.00 K	21,2,0.
		Worksheet in the instructions to figure the amount to enter.	-uui I	}		
	30	If you elect to itemize deductions even though they are less t	han	vour standard		
	5 0	deduction, check here		•		

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. ▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065. OMB No. 1545-0074

Attachment Sequence No. 09

	of proprietor			Social security number (SSN)
Gar	y Kroeger	<u> </u>		
A	Principal business or professi	on, including product or service (s	ee instructions)	B Enter code from instructions
	Consulting firm			▶ 9 9 9 9 9 9 9
C	Business name. If no separate	e business name, leave blank.		D Employer ID number (EIN), (see instr.)
	Justss, Kroeger,	Justis		
E	Business address (including s	suite or room no.) 🕨		
	City, town or post office, state	e, and ZIP code Waterlo	o, IA 50701	
F	Accounting method: (1)	X Cash (2) Accrual ((3) ☐ Other (specify) ►	
G	Did you "materially participate	e" in the operation of this business	during 2013? If "No," see instructions for li	mit on losses , 🔀 Yes 🗌 No
Н			· · · · · · · · · · · · · · · · · · ·	
ı			file Form(s) 1099? (see instructions)	
J			· · · · · · · · · · · · · · · · · · ·	
Par	Income			
1 2 3 4 5	Form W-2 and the "Statutory Returns and allowances Subtract line 2 from line 1 Cost of goods sold (from line Gross profit. Subtract line 4	employee" box on that form was or		1 2 3 4 5
6	· · · · · · · · · · · · · · · · · · ·	-	redit or refund (see instructions)	
7 Dost			for business use of your home only o	7
Part		T 1		
8	Advertising	8	18 Office expense (see instructions)	18
9	Car and truck expenses (see		19 Pension and profit-sharing plans .	19
	instructions)	9	20 Rent or lease (see instructions):	
10	Commissions and fees .	10	a Vehicles, machinery, and equipment	
11	Contract labor (see instructions)	11	b Other business property	
12	Depletion	12	21 Repairs and maintenance	
13	Depreciation and section 179 expense deduction (not		22 Supplies (not included in Part III) .	· · · · · · · · · · · · · · · · · · ·
	included in Part III) (see		23 Taxes and licenses	HENVOS MARK
	instructions)	13	24 Travel, meals, and entertainment:	Z. contract
14	Employee benefit programs		a Travel	24a
	(other than on line 19)	14	b Deductible meals and	
15	Insurance (other than health)	15	entertainment (see instructions) .	
16	Interest:		25 Utilities	25
a	Mortgage (paid to banks, etc.)	16a	26 Wages (less employment credits).	• • • • • • • • • • • • • • • • • • •
b	Other	16b	27a Other expenses (from line 48)	27a 4,000.
17	Legal and professional services	17	b Reserved for future use	27b
28	Total expenses before exper	ises for business use of home. Ad-	d lines 8 through 27a ▶	28 4,000.
29	Tentative profit or (loss). Subt	ract line 28 from line 7		29 -4,000.
30	unless using the simplified me Simplified method filers only and (b) the part of your home Method Worksheet in the inst	ethod (see instructions). y: enter the total square footage of used for business: ructions to figure the amount to er	. Use the Simplified	30
31	Net profit or (loss). Subtract			
	(If you checked the box on line	1, see instructions). Estates and tru	line 13) and on Schedule SE, line 2. sts, enter on Form 1041, line 3.	31 -4,000.
	If a loss, you must go to lir			
32	 If you checked 32a, enter to on Schedule SE, line 2. (If you trusts, enter on Form 1041, line 	ou checked the box on line 1, see t	12, (or Form 1040NR, line 13) and he line 31 instructions). Estates and	32a All investment is at risk. 32b Some investment is not at risk.

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	III Cost of Goods Sold (see instructions)			Pag
	Method(s) used to			
	· · · · · · · · · · · · · · · · · · ·	attach e	kplanation)	
	Was there any change in determining quantities, costs, or valuations between opening and closing inverself "Yes," attach explanation	ntory?	. Tyes	□ N
	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
	Purchases less cost of items withdrawn for personal use	36		
	Cost of labor. Do not include any amounts paid to yourself	37		· · · · · · · · · · · · · · · · · · ·
	Materials and supplies	38		
	Other costs	39		
	Add lines 35 through 39	40		
	Inventory at end of year	41		
	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42		
	When did you place your vehicle in service for business purposes? (month, day, year)			
	When did you place your vehicle in service for business purposes? (month, day, year) Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used you	ur vehicle	: e for:	
	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used you	ur vehick	e for:	
	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used you		for.	N
	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used you Business b Commuting (see instructions)			
	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your business b Commuting (see instructions) Was your vehicle available for personal use during off-duty hours?		[Yes	N
	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your surface series be Commuting (see instructions) Was your vehicle available for personal use during off-duty hours? Do you (or your spouse) have another vehicle available for personal use? Do you have evidence to support your deduction?	Other		□ N
	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used you be used your vehicle available for personal use during off-duty hours? Do you (or your spouse) have another vehicle available for personal use? Do you have evidence to support your deduction?	Other		□ N
t	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your surface series be Commuting (see instructions) Was your vehicle available for personal use during off-duty hours? Do you (or your spouse) have another vehicle available for personal use? Do you have evidence to support your deduction?	Other		N
-t	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your spouses. **Business** Other		N	
t	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your spouses. **Business** Other		□ N	
t	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your spouses. **Business** Other		N	
t	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your spouses. **Business** Other		N	
t	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your spouses. **Business** Other		N	

4,000.

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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. ▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065. OMB No. 1545-0074

Attachment Sequence No. 09

	of proprietor					Social :	security number (SSN)
	y Kroeger				113.		
A	Principal business or profession	-	product or service (se	e instr	ructions)	B Ente	r code from instructions
	Actor in low budge		·				▶ 9 9 9 9 9 9
С	Business name. If no separate	e business n	ame, leave blank.			D Empl	oyer ID number (EIN), (see instr.)
E	Business address (including s	suite or room	no.) ►			<u> </u>	
	City, town or post office, state	e, and ZIP c	ode Waterlo	o, II		_	
F	Accounting method: (1)	X Cash	(2) Accrual (3	3)	Other (specify) ▶	*****	
G	Did you "materially participate	e" in the ope	ration of this business	during	2013? If "No," see instructions for li	mit on lo	osses . 🔀 Yes 🗌 No
Н							
I					n(s) 1099? (see instructions)		
J	If "Yes," did you or will you file	e required F	orms 1099?	<u> </u>	<u> </u>	<u> </u>	Yes No
Par	Income			••			
1					f this income was reported to you on d ▶ □	1	2,000.
2							
3						1	2,000.
4	Cost of goods sold (from line	42)				4	
5							2,000.
6	-				refund (see instructions)		
7					<u> </u>	7	2,000.
Part					siness use of your home only o	n line (30.
8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see			19	Pension and profit-sharing plans .	19	
	instructions)	9	367.	20	Rent or lease (see instructions):		
10	Commissions and fees .	10	· · · · · · · · · · · · · · · · · · ·	a	Vehicles, machinery, and equipment	20a	
11	Contract labor (see instructions)	11		b	Other business property	20b	
12	Depletion	12		21	Repairs and maintenance		
13	Depreciation and section 179 expense deduction (not			22	Supplies (not included in Part III) .		150.
	included in Part III) (see			23	Taxes and licenses	0.5506,251a.5	
	instructions)	13		24	Travel, meals, and entertainment:		
14	Employee benefit programs			а	Travel	24a	
	(other than on line 19)	14		ļ b	Deductible meals and	241	25
15	Insurance (other than health)	15		٠.	entertainment (see instructions) .		27.
16	Interest:			25 26	Utilities		<u> </u>
a	Mortgage (paid to banks, etc.)	16a		27a	Wages (less employment credits) . Other expenses (from line 48)	26 27a	
17	Other	17			Reserved for future use	27b	<u> </u>
28	Total expenses before expen		ness use of home. Add			28	544.
29	Tentative profit or (loss). Subt					29	1,456.
30					nses elsewhere. Attach Form 8829		
	unless using the simplified me	-					
	Simplified method filers only	y: enter the t	otal square footage of	: (a) yo	ur home:]]	
	and (b) the part of your home	used for bus	iness:		, Use the Simplified		
	Method Worksheet in the instr	ructions to fi	gure the amount to en	ter on I	line 30	30	
31	Net profit or (loss). Subtract	line 30 from	line 29.				
	• If a profit, enter on both Form	m 1040, line	12 (or Form 1040NR, I	ine 13)	and on Schedule SE, line 2.	i j	
	(If you checked the box on line	1, see instru	ctions). Estates and tru	sts, ent	er on Form 1041, line 3 .	31	1,456.
	• If a loss, you must go to lin	ne 32.			J		
32	If you have a loss, check the b	oox that des	cribes your investment	in this	activity (see instructions).		
	 If you checked 32a, enter to schedule SE, line 2. (If you trusts, enter on Form 1041, lie If you checked 32b, you mu 	ou checked t ne 3.	he box on line 1, see th	ne line :	31 instructions). Estates and		All investment is at risk. Some investment is not at risk.

	le C (Form 1040) 2013 III Cost of Goods Sold (see instructions)			
	The state of the s			····
33	Method(s) used to			
	value closing inventory: a Cost b Lower of cost or market c Other (att		olanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventor If "Yes," attach explanation	ry <i>r</i> 	☐ Yes	☐ No
		<u>.</u>		
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		
	O statistica D satisfaction and satisfaction and	_		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
00		00		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42 art	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 IV Information on Your Vehicle. Complete this part only if you are claiming car or	42		
43	When did you place your vehicle in service for business purposes? (month, day, year) ▶ 02/01/201	3	•	
	When did you place your vehicle in service for business purposes? (month, day, year) ► 02/01/201 Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your		for:	
	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your		for:	11,35
44 a	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your	vehicle		11,350
44 a	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your set. Business 650 b Commuting (see instructions) c C	vehicle Other		11,350
44 a 45 46	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your selections as the following of the total number of miles you used your selections as the following of the total number of miles you used your selections as the following of the total number of miles you used your selections as the following of the following	vehicle Other	, 🔀 Yes	☐ No
44 a 45 46 47a	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your selections and the total number of miles you used your selections are selected by Commuting (see instructions). C C C C C C C C C C C C C C C C C C C	vehicle Other	. ⊠ Yes . ⊠ Yes	☐ No ☐ No ☐ No
14 a 15 46 47a b	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your selections and the total number of miles you used your selections are instructions. C C Was your vehicle available for personal use during off-duty hours? Do you (or your spouse) have another vehicle available for personal use? Do you have evidence to support your deduction?	vehicle	Yes	□ No
14 a 15 46 47a b	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your sequences 650 b Commuting (see instructions) c C Was your vehicle available for personal use during off-duty hours?	vehicle	. ⊠ Yes . ⊠ Yes	☐ No ☐ No ☐ No
a 15 16 17a	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your selections and the total number of miles you used your selections are instructions. C C Was your vehicle available for personal use during off-duty hours? Do you (or your spouse) have another vehicle available for personal use? Do you have evidence to support your deduction?	vehicle	. ⊠ Yes . ⊠ Yes	☐ No ☐ No ☐ No
14 a 15 16 17a b	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your selections and the total number of miles you used your selections are instructions. C C Was your vehicle available for personal use during off-duty hours? Do you (or your spouse) have another vehicle available for personal use? Do you have evidence to support your deduction?	vehicle	. ⊠ Yes . ⊠ Yes	☐ No ☐ No ☐ No
14 a 15 46 47a b	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your selections and the total number of miles you used your selections are instructions. C C Was your vehicle available for personal use during off-duty hours? Do you (or your spouse) have another vehicle available for personal use? Do you have evidence to support your deduction?	vehicle	. ⊠ Yes . ⊠ Yes	☐ No ☐ No ☐ No
44 45 46 47a b	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your selections and the total number of miles you used your selections are instructions. C C Was your vehicle available for personal use during off-duty hours? Do you (or your spouse) have another vehicle available for personal use? Do you have evidence to support your deduction?	vehicle	. ⊠ Yes . ⊠ Yes	☐ No ☐ No ☐ No
44 a 45 46 47a b	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your selections and the total number of miles you used your selections are instructions. C C Was your vehicle available for personal use during off-duty hours? Do you (or your spouse) have another vehicle available for personal use? Do you have evidence to support your deduction?	vehicle	. ⊠ Yes . ⊠ Yes	☐ No ☐ No ☐ No
44 4 45 46 47a	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your selections and the total number of miles you used your selections are instructions. C C Was your vehicle available for personal use during off-duty hours? Do you (or your spouse) have another vehicle available for personal use? Do you have evidence to support your deduction?	vehicle	. ⊠ Yes . ⊠ Yes	☐ No ☐ No ☐ No
44 a 45 46 47a b	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your selections and the total number of miles you used your selections are instructions. C C Was your vehicle available for personal use during off-duty hours? Do you (or your spouse) have another vehicle available for personal use? Do you have evidence to support your deduction?	vehicle	. ⊠ Yes . ⊠ Yes	☐ No ☐ No ☐ No
44 a 45 46 478 b	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your selections and the total number of miles you used your selections are instructions. C C Was your vehicle available for personal use during off-duty hours? Do you (or your spouse) have another vehicle available for personal use? Do you have evidence to support your deduction?	vehicle	. ⊠ Yes . ⊠ Yes	☐ No ☐ No ☐ No
44 a 45 46 478 b	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your selections and the total number of miles you used your selections are instructions. C C Was your vehicle available for personal use during off-duty hours? Do you (or your spouse) have another vehicle available for personal use? Do you have evidence to support your deduction?	vehicle	. ⊠ Yes . ⊠ Yes	☐ No ☐ No ☐ No

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2106

Department of the Treasury

Internal Revenue Service (99)

Employee Business Expenses

► Attach to Form 1040 or Form 1040NR.

▶ Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106.

OMB No. 1545-0074

Attachment Sequence No. 12

Your name

Occupation in which you incurred expenses Social security number

pation in which you incurred expenses social security hu

Gary Kroeger Motivational speaking **Employee Business Expenses and Reimbursements** Part I Column A Column B Step 1 Enter Your Expenses Other Than Meals Meals and and Entertainment Entertainment 1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See 2,730. 1 2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work ... 2 200. 3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment . 3 850. 4 Business expenses not included on lines 1 through 3. Do not include 1,289. 4 5 Meals and entertainment expenses (see instructions) 5 350. 6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 5,069. 350. Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8. Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1 7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR) 8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8) 8 5,069. 350. Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return. 9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For 5,069. 175. 10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces

reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.)

5,244.

Part						
	on A—General Information (You mu aiming vehicle expenses.)	ist co	mplete this section if you		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was plac	od in	sonico	11	02/01/2012	
12	Total miles the vehicle was driven of			12	2,150 miles	miles
13	Business miles included on line 12	-		13	2,150 miles	miles
14	Percent of business use. Divide line			14	100.00 %	96
15	Average daily roundtrip commuting		•	15	miles	miles
16	Commuting miles included on line			16	miles	miles
17	Other miles. Add lines 13 and 16 ar			17	0 miles	miles
18			se during off-duty hours?			X Yes ☐ No
19	<u> </u>		nicle available for personal use? .			⊠ Yes □ No
20	- , - , -		duction?			⊠ Yes □ No
21						⊠ Yes □ No
Section	on B-Standard Mileage Rate (Se					
22	Multiply line 13 by 56.5¢ (.565). Ente					
Secti	on C-Actual Expenses		(a) Vehicle 1			ehicle 2
23	Gasoline, oil, repairs, vehicle			,		4
	insurance, etc	23				
24a	Vehicle rentals	24a				
b	Inclusion amount (see instructions) .	24b				
C	Subtract line 24b from line 24a .	24c				
25	Value of employer-provided vehicle					
	(applies only if 100% of annual					
	lease value was included on Form	1				
	W-2—see instructions)	25				
26	Add lines 23, 24c, and 25	26				
27	Multiply line 26 by the percentage					
	on line 14	27				
28	Depreciation (see instructions) .	28	2,	730.		
29	Add lines 27 and 28. Enter total					s *
	here and on line 1	29	2,	730.		
Section	on D-Depreciation of Vehicles (U	se this	section only if you owned the vehic	de and	are completing Section	on C for the vehicle.)
			(a) Vehicle 1	and the first	(b) V	ehicle 2
30	Enter cost or other basis (see					
	instructions)	30	10,500.			Strong Charles and the South
31	Enter section 179 deduction and					
	special allowance (see instructions)	31		وغياس والحارثان		
32	Multiply line 30 by line 14 (see				~	
	instructions if you claimed the	ł				
	section 179 deduction or special		10.500		· (
	allowance)	32	10,500.			
33	Enter depreciation method and		200 DB 26.00	in the state of th		
	percentage (see instructions) .	33	26.00			
34	Multiply line 32 by the percentage on line 33 (see instructions)		3	730.		
	·	34	20.700 PM 10.00 PM 10			
35	Add lines 31 and 34	35	2,	730		
36	Enter the applicable limit explained in the line 36 instructions		5 100			
		36	5,100.			
37	Multiply line 36 by the percentage on line 14		-	100.		
	-	37	3,	100.		
38	Enter the smaller of line 35 or line					
	37. If you skipped lines 36 and 37, enter the amount from line 35.					X
	Also enter this amount on line 28					
	above	38	2	730.		N.
			to the second se		Exercise to a second se	

Tax History Report

► Keep for your records

Name(s)	Shown	oΠ	Return

			Five Year Tax History	<i>r</i> :	
	2009	2010	2011	2012	2013
Filing status	Single	Single	Single	нн	нн
Total income	111,760.	114,910.	120,349.	112,725.	121,320.
Adjustments to income	10,800.	900.			
Adjusted gross income	100,960.	114,010.	120,349.	112,725.	121,320.
Tax expense	8,998.	9,221.	9,663.	9,672.	9,604.
Interest expense	9,204.	9,081.	8,950.	6,575.	5,803.
Contributions	1,800.	2,201.	2,771.	3,156.	3,051.
Miscellaneous deductions	4,516.	2,039.	4,717.	9,745.	2,818.
Other itemized deductions	600.			274.	0.
Total itemized/standard deduction	25,118.	22,542.	26,101.	29,422.	21,276.
Exemption amount	10,950.	10,950.	11,100.	11,400.	11,700.
axable income	64,892.	80,518.	83,148.	71,903.	88,344.
āx	12,406.	16,313.	16,906.	12,626.	16,584.
Alternative minimum tax				687.	
Fotal credits	851.	60.	106.	360,	
Other taxes					
Payments	12,179.	15,247.	15,166.	14,112.	15,167.
Form 2210 penalty					
Amount owed		1,006.	1,634.		1,417.
Applied to next year's estimated tax					
Refund	624.			1,159.	
Effective tax rate %	11.45	14.26	13.96	11.49	13.67
**Tax bracket %	25.0	25.0	25.0	25.0	25.0

^{**}Tax bracket % is based on Taxable income.

Name(s) Shown on F Gary Kroeger	Return	Your SS	N
Line 4b - Adjust	tment for trade or business income or loss		
	(a) Activity name		(b) Gain or loss
		-	
Enter additional	adjustments not included above:		
Adjustment for t	trade or business income not subject to net investment tax	- <u>-</u>	
Line 5b - Adjust	ment for gain or loss on dispositions	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	· · · · · · · · · · · · · · · · · · ·
	(a) Activity name		(b) Gain or loss
Enter additional a	adjustments not included above and check the box if a capital	gain or	loss:
Net gain or loss	from disposition of property not subject to net investment tax		
Capital gain/los	s not included in net investment income		
	(a) Activity name		(b) Capital Gain or Loss
Capital gain or I	oss from sale of property not subject to net investment income tax		
Calculation of li	ne 5b adjustment due to capital loss carryforward		
2 Prior year ca	pital loss carryover adjustment (not applicable for 2013)	2	0.
4 Capital loss	1 and 2	4	0.
, 	odifications to investment income	3	1
····		. 1	
1 Casualty and 2 Amounts rep	I theft losses reported on Schedule A, line 20	. 2	
3 Adjustment f	or distributions from estates and trusts	. 3	
4 Schedules C	and F income/loss included in net investment income	4	
5 Substitute inf	terest and dividend payments	. 5 6	
7 Total other m	nodifications to investment income		

	e 9b - State income tax allocable to net investment income		
1	State, local, and foreign income taxes	1	6,317.
2	Investment income	2	
3	Total adjusted gross income	3	121,320.
4	Divide line 2 by line 3. Enter result as a decimal amount	4	0.0000
5	State, local and foreign income taxes allocable to investment income	5	0.
Lin	e 10 - Tax preparations fees allocable to net investment income	<u> </u>	
		Γ	<u> </u>
1	Tax preparations fees	1	
2	Investment income	2	
3	Total adjusted gross income	3	
4	Divide line 2 by line 3. Enter result as a decimal amount	4	<u> </u>
5	Tax preparations fees allocable to investment income	5	
	es 9 and 10 - Application of Itemized Deduction Limitations Worksheet I - Application of Section 67 to Deductions Properly Allocable to Investment Inc.		
		71110	
1	Enter the amount of Miscellaneous Itemized Deductions properly		
	allocable to investment income before any itemized deductions limitations:		
			j
		l	
2	Enter the total of all items listed on line 1	2	
3	Enter the amount of all Miscellaneous Itemized Deductions after the application	ł	
_	of the section 67 limitation (Schedule A (Form 1040), line 27)	3	2,818.
4	Enter the lesser of the total reported on line 2 or line 3	4	0.
<u> </u>	Lines the lesses of the total reported on line 2 of this 3		<u> </u>
Pari	II - Application of Section 67 Limitation to Specific Deductions		
	W - Application of the application to the application of the applicati		
	(A) (B)		(C)
F	(A) (B) eenter the amounts and descriptions from Part I, line 1 Fraction	·	(C) Column A
R			
F	eenter the amounts and descriptions from Part I, line 1 Fraction		Column A
F	eenter the amounts and descriptions from Part I, line 1 Fraction (see Hel		Column A times B
F	eenter the amounts and descriptions from Part I, line 1 Fraction (see Hell x x	<u>) </u>	Column A times B
F	eenter the amounts and descriptions from Part I, line 1 Fraction (see Hell x	<u>) </u>	Column A times B
-	eenter the amounts and descriptions from Part I, line 1 Fraction (see Hell x x x	P) = = = = = = = = = = = = = = = = = = =	Column A times B
	eenter the amounts and descriptions from Part I, line 1 Fraction (see Hell X X X X	P) = = = = = = = = = = = = = = = = = = =	Column A times B
Part	eenter the amounts and descriptions from Part I, line 1 Fraction (see Help X X X X III - Application of Section 68 to Deductions Properly Allocable to Investment Inc.	P) = = = = = = = = = = = = = = = = = = =	Column A times B
Part	eenter the amounts and descriptions from Part I, line 1 Fraction (see Help X X X X III - Application of Section 68 to Deductions Properly Allocable to Investment Inc Enter the amount of Miscellaneous Itemized Deductions properly	P) = = = = = = = = = = = = = = = = = = =	Column A times B
Part	eenter the amounts and descriptions from Part I, line 1 Fraction (see Help X X X X III - Application of Section 68 to Deductions Properly Allocable to Investment Inc Enter the amount of Miscellaneous Itemized Deductions properly	P) = = = = = = = = = = = = = = = = = = =	Column A times B
Part	eenter the amounts and descriptions from Part I, line 1 Fraction (see Help X X X X III - Application of Section 68 to Deductions Properly Allocable to Investment Inc Enter the amount of Miscellaneous Itemized Deductions properly	P) = = = = = = = = = = = = = = = = = = =	Column A times B
Part	eenter the amounts and descriptions from Part I, line 1 Fraction (see Help X X X X III - Application of Section 68 to Deductions Properly Allocable to Investment Inc Enter the amount of Miscellaneous Itemized Deductions properly	P) = = = = = = = = = = = = = = = = = = =	Column A times B
Pari	eenter the amounts and descriptions from Part I, line 1 Fraction (see Help X X X X III - Application of Section 68 to Deductions Properly Allocable to Investment Inc Enter the amount of Miscellaneous Itemized Deductions properly allocable to investment income from Column(C) of Part II:	come	Column A times B
Part	eenter the amounts and descriptions from Part I, line 1 Fraction (see Help X X X III - Application of Section 68 to Deductions Properly Allocable to Investment Inc Enter the amount of Miscellaneous Itemized Deductions properly allocable to investment income from Column(C) of Part II: Enter the amount of state, local, and foreign income taxes that are properly	come	Column A times B
Part	eenter the amounts and descriptions from Part I, line 1 Fraction (see Hell X X X III - Application of Section 68 to Deductions Properly Allocable to Investment Inc Enter the amount of Miscellaneous Itemized Deductions properly allocable to investment income from Column(C) of Part II: Enter the amount of state, local, and foreign income taxes that are properly allocable to investment income	ome	Column A times B
Pari	eenter the amounts and descriptions from Part I, line 1 Fraction (see Help X X X X X X X X X X X X X X X X X X X	ome	Column A times B
Part	eenter the amounts and descriptions from Part I, line 1 Fraction (see Help X X X X X X X X X X X X X X X X X X X	ome	Column A times B
Part	eenter the amounts and descriptions from Part I, line 1 Fraction (see Help X X X X X X X X X X X X X X X X X X X	ome	Column A times B
Part	eenter the amounts and descriptions from Part I, line 1 Fraction (see Help X X X X X X X X X X X X X X X X X X X	ome	Column A times B
Part	eenter the amounts and descriptions from Part I, line 1 Fraction (see Help X X X X X X X X X X X X X X X X X X X	ome	Column A times B
Part	eenter the amounts and descriptions from Part I, line 1 Fraction (see Help X X X X X X X X X X X X X X X X X X X	ome	Column A times B
Part	eenter the amounts and descriptions from Part I, line 1 Fraction (see Help X X X X X X X X X X X X X X X X X X X	ome	Column A times B
Part	eenter the amounts and descriptions from Part I, line 1 X	p) = = = = = = = = = = = = = = = = = = =	Column A times B
Part 1 2 3	eenter the amounts and descriptions from Part I, line 1 X	p) = = = = = = = = = = = = = = = = = = =	Column A times B
Part 1 2 3	eenter the amounts and descriptions from Part I, line 1 X	p) = = = = = = = = = = = = = = = = = = =	Column A times B
Part 1 2 3	eenter the amounts and descriptions from Part I, line 1 X	2 come	Column A times B
Part 1 2 3	eenter the amounts and descriptions from Part I, line 1 X	p) = = = = = = = = = = = = = = = = = = =	Column A times B
Part 1 2 3	eenter the amounts and descriptions from Part I, line 1 X	2 come 3 4 5 5	0. 21,276.
Part 1 2 3 4 5 6	eenter the amounts and descriptions from Part I, line 1 X	2 come 3 4 5 6	0. 21,276. 0.
Part 1 2 3 4 5	eenter the amounts and descriptions from Part I, line 1 X	2 come 3 4 5 5	Column A times B

٠	art IV - Reconciliation of Schedule A I (A)			(B)	(C)
	Reenter the amounts and descriptions from Part III, lines 1-3			Fraction	Column A
				(see Help)	times B
	Miscellaneous Itemized Deductions pro	1000110107			
	Income reportable on Form 8960, line				
1			x		
			x	=	
			_ ×	=	
		***************************************	-	=	
	Total miscellaneous investment expens	ses to Form 8960 line	90		
	Total Inigonalious Invocation Capon				
2	State, local, and foreign income taxes.		¥	=	
_			 "		
	Itemized Deductions Subject to Section	n 68 reportable on For	m 8960, line 10:		
3				=	
•					
		· · · · · · · · · · · · · · · · · · ·	-		
		· · · · · · · · · · · · · · · · · · ·	-		
	Penalty on early withdrawal of savings		*		<u> </u>
	Other modifications:	• • • • • • • • • • • • •			
	Other modifications.				
			· · · · · · · · · · · · · · · · · · ·		
	***	2000 11 40			
	Total additional modifications to Form 8	3960, line 10			
_	-td-At	-14		5 1 1	A!A NISI
U	alculation of Former Passive Activ	vity Suspended Lo	sses Allowed	as Deduction	Against Nii
1)	Former Passive Activity Suspend	ded Losses			
_	A CONTRACTOR OF THE CONTRACTOR				
	(a) Activity name	(b) Suspended	(c) Suspended	(d) Used against	(e) Used agains
		12/31/2012	12/31/2013	activity	other passive
			į		
		_			
			<u> </u>		
			<u> </u>	<u></u>	
		· · · · · · · · · · · · · · · · · · ·			
2)	Former Passive Activity Suspend	ded Losses - Sche	dule D		
			Γ		
	(a) Activity name	(b) Suspended	(c) Suspended	(d) Used against	(e) Used agains
		12/31/2012	12/31/2013	activity	other passive
			l		

	**************************************			<u> </u>	
_					
3)	Former Passive Activity Suspend	ded Losses - Form	4797		
~ <i>)</i>	agaire vonait onshall		, 		
	(a) Activity name	(b) Suspended	(c) Suspended	(d) Used against	(e) Used agains
	(a) Activity name	12/31/2012	12/31/2013		• •
		12/31/2012	12/3/1/2013	activity	other passive
_					· · · · · · · · · · · · · · · · · · ·
			ļ		

IRC Section 195(b)(1)

► Keep for your Records

Name(s) Shown on Return	Identification number
Gary Kroeger	

Tax Year: 2013

Election to Amortize Start-up Expenditures

The taxpayer elects under Section 195(b)(1) of the Internal Revenue Code to:

	 a Amortize total start-up expenditures paid or incurre b Number of months (not less than 60) to amortize e October 23, 2004. Beginning with the month on Li 	kpenditures incur	red before		
	Start-Up expenditures paid or incurred after October 22, 2004: a Total Start up Expenditures after October 22, 2004				
	to \$5,000/\$50,000				
	a Total start-up expenditures for this business			4,00	
	Name of the trade or business Justss, Kroeger, Justis		to the second se		
-	Description of the trade or business				
	Consulting firm			T1.1	
	Month in which business began	ures			
	Month in which business began	ures up expenses pai			
	Month in which business began	ures up expenses pai	id or incurred conditure amount 3,500.	Date Incurred 07/01/2013	
	Month in which business began	ures up expenses pai	id or incurred conditure amount 3,500.	for Date Incurred	
	Month in which business began	ures up expenses pai	id or incurred conditure amount 3,500.	Date Incurred 07/01/2013	
	Month in which business began	ures up expenses pai	id or incurred conditure amount 3,500.	Date Incurred 07/01/2013	

Other Income Statement

2013 Statement <u>L21</u>

						Social Security Number	
Gary	Kroeger	· · · · · · · · · · · · · · · · · · ·					
				(a) Taxpay	/er	(b) Spouse	
b c 3	Gambling winnings: From Form W-2G Winnings (prizes, etc. Not reported on Form Taxable income from	ome, from Form 8814.) from Form 1099-MISC, b W-2G or Form 1099-MISC Form 1099-MISC:			 -		
p p	Other income from bo Alaska Permanent Fu Tribal Gaming Non-Employee Comp Rent from personal pr	n lieu of interest or divider x 3	MISC box 7	3,			
5 a	Coverdell ESA distribution Taxable income from Grants	am distributions					
6 7 8 9	Foreign earned incom Net operating loss car	e and housing exclusion, tryover from a prior year chedule(s) K-1	from Form 2555 .		i		
a	3 Taxable long term	6A distributions Advantage distributions care distributions	LTC				
10 a	Form 8889, Health Sa Refunds or reimburse in a prior year: Reimbursement for de	wings Accounts ments of deductions claim aducted medical expenses taxes (not state or local inc	ed				
c	Recapture of deducte	Type of Tax d moving expenses	State or Local ID				
d e f 11	Reimbursement for de Reimbursement for de Other refunds or reimi Recoveries of bad del	educted casualty or theft loaducted employee busines bursements	ssss expenses				
12 13 14 15	Income from the rental Income from the Cano From Form 1099-C:						
b 16	2 Amount of cancele 3 Taxable amount of From Schedule(s) K-1	nceled from box 2 d debt excluded from inco- canceled debt	me				
17 18	Income from Commur Positive community or						
19	Total. Add lines 1 thr	ough 14, 15a(3), 15b, 16, m 1040 or Form 1040NR,	17 and 18.	3,	104.		