

UNITED STATES HOUSE OF REPRESENTATIVES FINANCIAL DISCLOSURE STATEMENT

FORM B
For New Members, Candidates, and New Employees

MAY 15 2015 Page 1 of 1

LEGISLATIVE RESOURCE CENTER

2015 MAY 20 PM 2:00

OFFICE OF THE CLERK
U.S. HOUSE OF REPRESENTATIVES
(Office Use Only)

Name: Gary Hooeger Daytime Telephone: 319-830-4034

FILER STATUS	<input checked="" type="checkbox"/> New Member of or Candidate for U.S. House of Representatives	State: <u>IOWA (IA)</u> District: <u>01</u>	<input type="checkbox"/> Check if Amendment
	<input type="checkbox"/> Candidates - Date of Election: <u>6-7-16</u>		
<input type="checkbox"/> New Officer or Employee		Period Covered: January 1, _____ to _____	
<input type="checkbox"/> Employing Office: _____			

A \$200 penalty shall be assessed against any individual who files more than 30 days late.

PRELIMINARY INFORMATION - ANSWER EACH OF THESE QUESTIONS

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? <u>or</u> b. Make more than \$200 in unearned income from any reportable asset during the reporting period?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	E. Did you hold any reportable positions during the reporting period or in the current calendar year up through the date of filing?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
C. Did you or your spouse have "earned" income (e.g., salaries, honoraria, or pension/IRA distributions) of \$200 or more during the reporting period?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	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 <input type="checkbox"/> No <input checked="" type="checkbox"/>
D. Did you, your spouse, or your dependent child have any reportable liability (more than \$10,000) at any point during the reporting period?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	J. Did you receive compensation of more than \$5,000 from a single source in the current year and two prior years?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

ATTACH THE CORRESPONDING SCHEDULE IF YOU ANSWER "YES"
THIS FORM INCLUDES ONLY THE SCHEDULES THAT YOU ARE REQUIRED TO COMPLETE

EXCLUSION OF SPOUSE, DEPENDENT, OR TRUST INFORMATION - ANSWER BOTH OF THESE QUESTIONS

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?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
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.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

Page of

Use additional sheets if more space is required.

Page ____ of ____

Use additional sheets if more space is required

SCHEDULE C - EARNED INCOME

Name: Gary Kroeger

Page ____ of ____

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.

EXCLUDE: Military pay (such as National Guard or Reserve pay), federal retirement programs, and benefits received under the Social Security Act.

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.

[illegible]

Page ____ of ____

[illegible]

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.

[illegible]

SCHEDULE F -- AGREEMENTS

Name:

Page ____ of ____

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

Name:

Page _____ of _____

[illegible]

Use additional sheets if more space is required.

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

See separate instructions.

Your first name and initial Last name
 Gary Kroeger

Your social security number

If a joint return, spouse's first name and initial Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **▲** Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Waterloo IA 50701

Foreign country name Foreign province/state/country 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. ►

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

5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

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

b ☐ Spouse

Boxes checked on 6a and 6b 1

c Dependents:

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)
Alexander W Kroeger		Son	<input checked="" type="checkbox"/>
Christopher E Kroeger		Son	<input checked="" type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>

No. of children on 6c who:
 • lived with you 2
 • did not live with you due to divorce or separation (see instructions) _____

Dependents on 6c not entered above _____

Add numbers on lines above ► 3

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

d Total number of exemptions claimed

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 118,672.

8a Taxable interest. Attach Schedule B if required 8a

b Tax-exempt interest. Do not include on line 8a 8b

9a Ordinary dividends. Attach Schedule B if required 9a

b Qualified dividends 9b

10 Taxable refunds, credits, or offsets of state and local income taxes 10 2,088.

11 Alimony received 11

12 Business income or (loss). Attach Schedule C or C-EZ 12 -2,544.

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ► ☐ 13

14 Other gains or (losses). Attach Form 4797 14

15a IRA distributions 15a b Taxable amount 15b

16a Pensions and annuities 16a b Taxable amount 16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17

18 Farm income or (loss). Attach Schedule F 18

19 Unemployment compensation 19

20a Social security benefits 20a b Taxable amount 20b

21 Other income. List type and amount Non-employee compensation from 1099-Misc 21 3,104.

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ► 22 121,320.

Adjusted Gross Income

23 Educator expenses 23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24

25 Health savings account deduction. Attach Form 8889 25

26 Moving expenses. Attach Form 3903 26

27 Deductible part of self-employment tax. Attach Schedule SE 27

28 Self-employed SEP, SIMPLE, and qualified plans 28

29 Self-employed health insurance deduction 29

30 Penalty on early withdrawal of savings 30

31a Alimony paid b Recipient's SSN ► 31a

32 IRA deduction 32

33 Student loan interest deduction 33

34 Tuition and fees. Attach Form 8917 34

35 Domestic production activities deduction. Attach Form 8903 35

36 Add lines 23 through 35 36

37 Subtract line 36 from line 22. This is your adjusted gross income 37 121,320.

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	121,320.
39a	Check <input type="checkbox"/> You were born before January 2, 1949, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1949, <input type="checkbox"/> Blind. Total boxes 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	21,276.
41	Subtract line 40 from line 38	41	100,044.
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.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	88,344.
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	16,584.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	16,584.
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 <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	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	16,584.

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
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 <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	60	
61	Add lines 55 through 60. This is your total tax	61	16,584.

Payments

If you have a qualifying child, attach Schedule EIC.

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	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Schedule 8812	65	
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 <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	15,167.

Refund

Direct deposit? See instructions.

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 8888 is attached, check here <input type="checkbox"/>	74a	
b	Routing number <u>X X X X X X X X X X</u> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <u>X X X X X X X X X X X X X X X X X X</u>		
75	Amount of line 73 you want applied to your 2014 estimated tax	75	
76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	1,417.
77	Estimated tax penalty (see instructions)	77	

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 _____ Phone no. _____ Personal identification number (PIN) _____

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	Date	Your occupation Advertising	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name Self-Prepared	Firm's EIN	Phone no.		

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

► Attach to Form 1040.

OMB No. 1545-0074

2013Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Gary Kroeger

Caution. Do not include expenses reimbursed or paid by others.				
Medical and Dental Expenses	1	Medical and dental expenses (see instructions)	1	9,928.
	2	Enter amount from Form 1040, line 38 2 121,320.		
	3	Multiply line 2 by 10% (.10). But if either you or your spouse was 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-	4	0.
Taxes You Paid	5	State and local (check only one box):		
	a	<input checked="" type="checkbox"/> Income taxes, or	5	6,317.
	b	<input type="checkbox"/> General sales taxes		
	6	Real estate taxes (see instructions)	6	2,685.
	7	Personal property taxes	7	602.
	8	Other taxes. List type and amount ►	8	
	9	Add lines 5 through 8	9	9,604.
	Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10
11		Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►	11	
12		Points not reported to you on Form 1098. See instructions for special rules	12	
13		Mortgage insurance premiums (see instructions)	13	
14		Investment interest. Attach Form 4952 if required. (See instructions.)	14	
15		Add lines 10 through 14	15	5,803.
Gifts to Charity		16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions.	16
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	401.
	18	Carryover from prior year	18	
	19	Add lines 16 through 18	19	3,051.
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► Deductible expenses from Form 2106	21	5,244.
	22	Tax preparation fees	22	
	23	Other expenses—investment, safe deposit box, etc. List type and amount ►	23	
	24	Add lines 21 through 23	24	5,244.
	25	Enter amount from Form 1040, line 38 25 121,320.		
	26	Multiply line 25 by 2% (.02)	26	2,426.
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	2,818.
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ►	28	
Total Itemized Deductions	29	Is Form 1040, line 38, over \$150,000? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	29	21,276.
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>		

**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

2013Attachment
Sequence No. **09**

Name of proprietor

Gary Kroeger

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)
Consulting firm**B** Enter code from instructions

► 9 | 9 | 9 | 9 | 9 | 9

C Business name. If no separate business name, leave blank.
Justss, Kroeger, Justis**D** Employer ID number (EIN), (see instr.)**E** Business address (including suite or room no.) ►

City, town or post office, state, and ZIP code Waterloo, IA 50701

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 ☒**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	
2	Returns and allowances		2	
3	Subtract line 2 from line 1		3	
4	Cost of goods sold (from line 42)		4	
5	Gross profit. Subtract line 4 from line 3		5	
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	

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

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals and entertainment (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
18				26	Wages (less employment credits)	26	
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28		27a	Other expenses (from line 48)	27a	4,000.
29	Tentative profit or (loss). Subtract line 28 from line 7	29		b	Reserved for future use	27b	
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					
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					-4,000.
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 checked="" type="checkbox"/> All investment is at risk.		
				32b	<input type="checkbox"/> Some investment is not at risk.		

33	Method(s) used to value closing inventory:	a <input 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 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		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42		

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? ☐ **Yes** ☐ **No**

46 Do you (or your spouse) have another vehicle available for personal use?. ☐ **Yes** ☐ **No**

47a Do you have evidence to support your deduction? ☐ **Yes** ☐ **No**

b If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

Startup Costs	4,000.
48 Total other expenses. Enter here and on line 27a	48 4,000.

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

2013
Attachment
Sequence No. **09**

Name of proprietor

Gary Kroeger

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)
Actor in low budget film**B** Enter code from instructions

► 9 | 9 | 9 | 9 | 9 | 9

C Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), (see instr.)**E** Business address (including suite or room no.) ►

City, town or post office, state, and ZIP code Waterloo, IA 50701

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 ☐**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	2,000.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	2,000.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	2,000.
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	2,000.

Part II Expenses

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

8 Advertising	8		18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9	367.	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	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	150.
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	27.
17 Legal and professional services	17		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	
			b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	544.			
29 Tentative profit or (loss). Subtract line 28 from line 7	29	1,456.			
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				
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	1,456.			
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 checked="" type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

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

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

If "Yes," attach explanation ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	

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

43 When did you place your vehicle in service for business purposes? (month, day, year) ► 02/01/2013

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	650	b	Commuting (see instructions)	c	Other	11,350
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45 Was your vehicle available for personal use during off-duty hours? ☒ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☒ Yes ☐ No

47a Do you have evidence to support your deduction? ☒ Yes ☐ No

b If "Yes," is the evidence written? ☒ Yes ☐ No

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

[illegible]

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

2013
Attachment
Sequence No. **129**

Your name Gary Kroeger	Occupation in which you incurred expenses Motivational speaking	Social security number
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Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	2,730.	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	200.	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	850.	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	1,289.	
5 Meals and entertainment expenses (see instructions)		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 instructions).	7	
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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.
<p>Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.</p>			
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 details, see instructions.)	9	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.)	10		5,244.

Part II Vehicle Expenses**Section A—General Information** (You must complete this section if you are claiming vehicle expenses.)

		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11 02/01/2012	
12	Total miles the vehicle was driven during 2013	12 2,150 miles	miles
13	Business miles included on line 12	13 2,150 miles	miles
14	Percent of business use. Divide line 13 by line 12	14 100.00 %	%
15	Average daily roundtrip commuting distance	15 miles	miles
16	Commuting miles included on line 12	16 miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17 0 miles	miles
18	Was your vehicle available for personal use during off-duty hours?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
19	Do you (or your spouse) have another vehicle available for personal use?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
20	Do you have evidence to support your deduction?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
21	If "Yes," is the evidence written?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22	Multiply line 13 by 56.5¢ (.565). Enter the result here and on line 1	22
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Section C—Actual Expenses

		(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle 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 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 here and on line 1	29 2,730.	

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

		(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions)	30 10,500.	
31	Enter section 179 deduction and special allowance (see instructions)	31	
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance).	32 10,500.	
33	Enter depreciation method and percentage (see instructions)	33 200 DB 26.00	
34	Multiply line 32 by the percentage on line 33 (see instructions)	34 2,730.	
35	Add lines 31 and 34	35 2,730.	
36	Enter the applicable limit explained in the line 36 instructions	36 5,100.	
37	Multiply line 36 by the percentage on line 14	37 5,100.	
38	Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38 2,730.	

Tax History Report

2013

► Keep for your records

Name(s) Shown on Return

Gary Kroeger

	Five Year Tax History:				
	2009	2010	2011	2012	2013
Filing status	Single	Single	Single	HH	HH
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.
Taxable income	64,892.	80,518.	83,148.	71,903.	88,344.
Tax	12,406.	16,313.	16,906.	12,626.	16,584.
Alternative minimum tax				687.	
Total 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 Return Gary Kroeger	Your SSN
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Line 4b - Adjustment for trade or business income or loss

(a) Activity name	(b) Gain or loss

Enter additional adjustments not included above:

Adjustment for trade or business income not subject to net investment tax

Line 5b - Adjustment for gain or loss on dispositions

(a) Activity name	(b) Gain or loss

Enter additional adjustments not included above and check the box if a capital gain or loss:

	<input type="checkbox"/>	

Net gain or loss from disposition of property not subject to net investment tax

Capital gain/loss not included in net investment income

(a) Activity name	(b) Capital Gain or Loss

Capital gain or loss from sale of property not subject to net investment income tax

Calculation of line 5b adjustment due to capital loss carryforward

1	Net capital loss not included in net investment income	1	0.
2	Prior year capital loss carryover adjustment (not applicable for 2013)	2	
3	Total of line 1 and 2	3	0.
4	Capital loss carryover to next year	4	
5	Lesser of line 3 or line 4 (Included as an adjustment on line 5b table above).	5	0.

Line 7 - Other modifications to investment income

1	Casualty and theft losses reported on Schedule A, line 20.	1	
2	Amounts reported on Form 8814, line 21	2	
3	Adjustment for distributions from estates and trusts	3	
4	Schedules C and F income/loss included in net investment income.	4	
5	Substitute interest and dividend payments	5	
6		6	
7	Total other modifications to investment income	7	

Line 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.

Line 10 - Tax preparations fees allocable to net investment income

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	
5	Tax preparations fees allocable to investment income	5	

Lines 9 and 10 - Application of Itemized Deduction Limitations Worksheet**Part I - Application of Section 67 to Deductions Properly Allocable to Investment Income**

1	Enter the amount of Miscellaneous Itemized Deductions properly allocable to investment income before any itemized deductions limitations:		
2	Enter the total of all items listed on line 1	2	
3	Enter the amount of all Miscellaneous Itemized Deductions after the application 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.

Part II - Application of Section 67 Limitation to Specific Deductions

(A)	(B)	(C)
Reenter the amounts and descriptions from Part I, line 1	Fraction (see Help)	Column A times B
	x	=
	x	=
	x	=
	x	=

Part III - Application of Section 68 to Deductions Properly Allocable to Investment Income

1	Enter the amount of Miscellaneous Itemized Deductions properly allocable to investment income from Column(C) of Part II:		
2	Enter the amount of state, local, and foreign income taxes that are properly allocable to investment income	2	0.
3	Enter the amount of other Itemized Deductions subject to the section 68 limitation and properly allocable to investment income before any itemized deduction limitation:		
4	Enter the total deductions properly allocable to investment income subject to the section 68 limitation. Enter the sum of lines 1 through 3.	4	0.
5	Enter the amount of total itemized deductions allowed after the section 68 limitation. Form 1040, line 40	5	21,276.
6	Enter all other itemized deductions allowed but not subject to the section 68 deduction limitation:	6	0.
7	Subtract line 6 from line 5	7	21,276.
8	Enter the lesser of line 7 or line 4	8	0.

Part IV - Reconciliation of Schedule A Deductions to Form 8960 plus additional expenses, lines 9 and 10

(A)	(B)	(C)
Reenter the amounts and descriptions from Part III, lines 1-3	Fraction (see Help)	Column A times B
Miscellaneous Itemized Deductions properly allocable to Investment Income reportable on Form 8960, line 9c:		
1	x	=
	x	=
	x	=
	x	=
Total miscellaneous investment expenses to Form 8960, line 9c		
2 State, local, and foreign income taxes	x	=
Itemized Deductions Subject to Section 68 reportable on Form 8960, line 10:		
3	x	=
	x	=
	x	=
	x	=
Penalty on early withdrawal of savings		
Other modifications:		
Total additional modifications to Form 8960, line 10		

Calculation of Former Passive Activity Suspended Losses Allowed as Deduction Against NII**1) Former Passive Activity Suspended Losses**

(a) Activity name	(b) Suspended 12/31/2012	(c) Suspended 12/31/2013	(d) Used against activity	(e) Used against other passive

2) Former Passive Activity Suspended Losses - Schedule D

(a) Activity name	(b) Suspended 12/31/2012	(c) Suspended 12/31/2013	(d) Used against activity	(e) Used against other passive

3) Former Passive Activity Suspended Losses - Form 4797

(a) Activity name	(b) Suspended 12/31/2012	(c) Suspended 12/31/2013	(d) Used against activity	(e) Used against other passive

► **Keep for your Records**

Gary Kroeger

Identification number

Tax Year: 2013

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

[illegible]

Name(s) Shown on Return
Gary Kroeger

Social Security Number

	(a) Taxpayer	(b) Spouse
1 Child's investment income, from Form 8814.		
2 Gambling winnings:		
a From Form W-2G		
b Winnings (prizes, etc.) from Form 1099-MISC, box 3.		
c Not reported on Form W-2G or Form 1099-MISC.		
3 Taxable income from Form 1099-MISC:		
a Substitute payments in lieu of interest or dividends.		
b Other income from box 3		
c Alaska Permanent Fund.		
d Tribal Gaming		
e Non-Employee Compensation from Form 1099-MISC box 7	3,104.	
f Rent from personal property from Form 1099-MISC box 1.		
4 Taxable income from Form 1099-Q:		
a Qualified tuition program distributions		
b Coverdell ESA distributions		
5 Taxable income from Form 1099-G:		
a Grants		
b RTAA payments		
6 Foreign earned income and housing exclusion, from Form 2555		
7 Net operating loss carryover from a prior year	0.	
8 Other income, from Schedule(s) K-1		
9 Taxable distribution from:		
a Form 8853:		
1 Taxable Archer MSA distributions MSA		
2 Taxable Medicare Advantage distributions Med MSA		
3 Taxable long term care distributions LTC		
4 Total Form 8853		
b Form 8889, Health Savings Accounts		
10 Refunds or reimbursements of deductions claimed in a prior year:		
a Reimbursement for deducted medical expenses		
b Refunds of deducted taxes (not state or local income taxes)		
Type of Tax	State or Local ID	
c Recapture of deducted moving expenses		
d Reimbursement for deducted casualty or theft loss.		
e Reimbursement for deducted employee business expenses.		
f Other refunds or reimbursements		
11 Recoveries of bad debts deducted in a prior year.		
12 Jury duty pay.		
13 Bartering income not reported elsewhere		
14 Income from the rental of personal property.		
15 Income from the Cancellation of Debt:		
a From Form 1099-C:		
1 Amount of debt canceled from box 2		
2 Amount of canceled debt excluded from income		
3 Taxable amount of canceled debt.		
b From Schedule(s) K-1		
16 Income from "not for profit" activities (hobbies):		
17 Other taxable income:		
18 Income from Community Property:		
a Positive community property adjustment.		
b Negative community property adjustment (enter as positive)		
19 Total. Add lines 1 through 14, 15a(3), 15b, 16, 17 and 18. Enter here and on Form 1040 or Form 1040NR, line 21	3,104.	