

Form 1040 U.S. Individual Income Tax Return (99) 2014 OMB No. 1545-0074 IRS Use Only - Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2014, or other tax year beginning		, 2014, ending	, 20	See separate instructions.		
Your first name and initial <b>TIMOTHY J.</b>		Last name <b>RYAN</b>	Your social security number [REDACTED]			
If a joint return, spouse's first name and initial <b>ANDREA M.</b>		Last name <b>RYAN</b>	Spouse's social security number [REDACTED]			
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]		Apt. no. [REDACTED]	▲ 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. [REDACTED]		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.				
Foreign country name		Foreign province/state/county	Foreign postal code	<input type="checkbox"/> You <input type="checkbox"/> Spouse		
<b>Filing Status</b>		1 <input type="checkbox"/> Single 2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ►	4 <input type="checkbox"/> Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here. ►			
Check only one box.		5 <input type="checkbox"/> Qualifying widow(er) with dependent child				
<b>Exemptions</b>		6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a b <input checked="" type="checkbox"/> Spouse	Boxes checked on 6a and 6b 2			
		c Dependents: (1) First name [REDACTED] [REDACTED]	(2) Dependent's social security number [REDACTED] [REDACTED]	(3) Dependent's relationship to you [REDACTED] [REDACTED]	(4) <input type="checkbox"/> if child under age 17, qualifying for child tax credit X X	No. of children on 6c who: 2
		d Total number of exemptions claimed [REDACTED]			Dependents on 6c not entered above Add numbers on lines above ► 4	
<b>Income</b>		7 Wages, salaries, tips, etc. Attach Form(s) W-2 8a Taxable interest. Attach Schedule B if required b Tax-exempt interest. Do not include on line 8a 9a Ordinary dividends. Attach Schedule B if required b Qualified dividends 10 Taxable refunds, credits, or offsets of state and local income taxes 11 Alimony received 12 Business income or (loss). Attach Schedule C or C-EZ 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ► 14 Other gains or (losses). Attach Form 4797 15a IRA distributions 15a 15a b Taxable amount 16a Pensions and annuities 16a 16a b Taxable amount 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 18 Farm income or (loss). Attach Schedule F 19 Unemployment compensation 20a Social security benefits 20a 20a b Taxable amount 21 Other income. List type and amount 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ►	7 206,051. 8a 9a 10 1,114. 11 12 1,947. 13 14 15b 16b 17 0. 18 19 20b 21 22 209,112.			
<b>Adjusted Gross Income</b>		23 Educator expenses 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 26 Moving expenses. Attach Form 3903 27 Deductible part of self-employment tax. Attach Schedule SE 28 Self-employed SEP, SIMPLE, and qualified plans 29 Self-employed health insurance deduction 30 Penalty on early withdrawal of savings 31a Alimony paid b Recipient's SSN ► 32 IRA deduction 33 Student loan interest deduction 34 Tuition and fees. Attach Form 8917 35 Domestic production activities deduction. Attach Form 8903 36 Add lines 23 through 35 37 Subtract line 36 from line 22. This is your adjusted gross income ►	23 250. 24 25 26 27 26. 28 29 30 31a 32 33 34 35 36 37 276. 37 208,836.			

**Tax and Credits**

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

• All others: Single or Married filing separately, \$6,200  
 Married filing jointly or Qualifying widow(er), \$12,400  
 Head of household, \$9,100

38 Amount from line 37 (adjusted gross income)	38	208,836.
39a Check { <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind. } <input type="checkbox"/> Spouse was born before January 2, 1950, <input type="checkbox"/> Blind. } Total boxes checked ► 39a <input type="checkbox"/>		
b If your spouse itemizes on a separate return or you were a dual-status alien, check here ► 39b <input type="checkbox"/>		
40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	24,985.
41 Subtract line 40 from line 38	41	183,851.
42 Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see inst.	42	15,800.
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	168,051.
44 Tax. Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	34,301.
45 Alternative minimum tax. Attach Form 6251	45	
46 Excess advance premium tax credit repayment. Attach Form 8962	46	
47 Add lines 44, 45, and 46	47	34,301.
48 Foreign tax credit. Attach Form 1116 if required	48	
49 Credit for child and dependent care expenses. Attach Form 2441	49	
50 Education credits from Form 8863, line 19	50	
51 Retirement savings contributions credit. Attach Form 8880	51	
52 Child tax credit. Attach Schedule 8812, if required	52	
53 Residential energy credits. Attach Form 5695	53	
54 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55 Add lines 48 through 54. These are your total credits	55	
56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	34,301.
57 Self-employment tax. Attach Schedule SE	57	52.
58 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a Household employment taxes from Schedule H	60a	
b First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61 Health care: Individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
62 Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Inst.; enter code(s)	62	
63 Add lines 56 through 62. This is your total tax	63	34,353.

**Payments**

64 Federal income tax withheld from Forms W-2 and 1099	64	44,487.
65 2014 estimated tax payments and amount applied from 2013 return	65	
66a Earned income credit (EIC)	66a	
b Nontaxable combat pay election	66b	
67 Additional child tax credit. Attach Schedule 8812	67	
68 American opportunity credit from Form 8863, line 8	68	
69 Net premium tax credit. Attach Form 8962	69	
70 Amount paid with request for extension to file	70	
71 Excess social security and tier 1 RRTA tax withheld	71	
72 Credit for federal tax on fuels. Attach Form 4136	72	
73 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> Reserved d <input type="checkbox"/>	73	
74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	44,487.

**Refund**

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	10,134.
76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here ► <input type="checkbox"/>	76a	10,134.
b Routing number ► c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings ► d Account number ►		

Direct deposit?

See instructions.

► b Routing number ► c Type:  Checking  Savings ► d Account number ►

77 Amount of line 75 you want applied to your 2015 estimated tax

► 77

78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	
---	----	--

Amount You Owe

79 Estimated tax penalty (see instructions)

79		
----	--	--

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)?	<input checked="" type="checkbox"/> Yes. Complete below.	<input type="checkbox"/> No
---	--	-----------------------------

Designee's name ►

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

Your signature

Date	Your occupation	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
------	---------------------	---

EDUCATOR

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
----------------------------	----------------------	------	---	------

Paid Preparer Use Only

Firm's name ►	Firm's EIN ►
---------------	--------------

Firm's address ►

Phone no.
-----------

41002

12-31-14

# Child Tax Credit Worksheet (keep for your records)

Name(s): First <b>TIMOTHY J. &amp; ANDREA M.</b>	Last <b>RYAN</b>	Your SSN [REDACTED]
<b>Part 1</b>		
1. Number of qualifying children: <u>2</u> X \$1,000. Enter the result. .... <u>1</u> <u>2,000.</u>		
2. Enter the amount from Form 1040, line 38, Form 1040A, line 22, or Form 1040NR, line 37. .... <u>2</u> <u>208,836.</u>		
3. <b>1040 filers:</b> Enter the total of any- <ul style="list-style-type: none"> <li>● Exclusion of income from Puerto Rico, and</li> <li>● Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15.</li> </ul> } .... <u>3</u> <u>0.</u>		
<b>1040A and 1040NR filers:</b> Enter -0-.		
4. Add lines 2 and 3. Enter the total. .... <u>4</u> <u>208,836.</u>		
5. Enter the amount shown below for your filing status. <ul style="list-style-type: none"> <li>● Married filing jointly - \$110,000</li> <li>● Single, head of household, or qualifying widow(er) - \$75,000</li> <li>● Married filing separately - \$55,000</li> </ul> } .... <u>5</u> <u>110,000.</u>		
6. Is the amount on line 4 more than the amount on line 5? <p><input type="checkbox"/> <b>No.</b> Leave line 6 blank. Enter -0- on line 7.</p> <p><input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 5 from line 4. .... <u>6</u> <u>99,000.</u></p> <p>If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000 (for example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc).</p>		
7. Multiply the amount on line 6 by 5% (.05). Enter the result. .... <u>7</u> <u>4,950.</u>		
8. Is the amount on line 1 more than the amount on line 7? <p><input checked="" type="checkbox"/> <b>No.</b> <b>STOP</b></p> <p>You cannot take the child tax credit on Form 1040, line 52, Form 1040A, line 35, or Form 1040NR, line 49.</p> <p><input type="checkbox"/> <b>Yes.</b> Subtract line 7 from line 1. Enter the result. .... <u>8</u></p>		
<b>Part 2</b>		
9. Enter the amount from Form 1040, line 47, Form 1040A, line 30, or Form 1040NR, line 45. .... <u>9</u>		
10. <b>1040 filers:</b> Enter the total of the amounts from lines 48 through 51.* <b>1040A filers:</b> Enter the total of the amounts from lines 31 through 34. <b>1040NR filers:</b> Enter the total of the amounts from lines 46 through 48.* } .... <u>10</u>		
11. Are you claiming any of the following credits? <ul style="list-style-type: none"> <li>● Residential energy efficient property credit, Form 5695, Part I.</li> <li>● Mortgage interest credit, Form 8396</li> <li>● Qualified adoption expenses, Form 8839</li> <li>● District of Columbia first-time homebuyer credit, Form 8859</li> </ul> <p><input type="checkbox"/> <b>No.</b> Enter the amount from line 10.</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the Line 11 Worksheet to figure the amount to enter here.</p> } .... <u>11</u>		
12. Subtract line 11 from line 9. Enter the result. .... <u>12</u>		
13. Is the amount on line 8 of this worksheet more than the amount on line 12? <p><input type="checkbox"/> <b>No.</b> Enter the amount from line 8.</p> <p><input type="checkbox"/> <b>Yes.</b> Enter the amount from line 12.</p> } <b>This is your child tax credit.</b> .... <u>13</u>		

\* Also include amounts from:

Form 5695, line 30

Form 8910, line 15

Form 8936, line 23

Schedule R, line 22

**SCHEDULE A**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service  
(99)  
Name(s) shown on Form 1040

**Itemized Deductions**

► Information about Schedule A and its separate instructions is at [www.irs.gov/schedulea](http://www.irs.gov/schedulea).  
► Attach to Form 1040.

OMB No. 1545-0074

**2014**

Attachment

Sequence No. **07**

Your social security number

TIMOTHY J. & ANDREA M. RYAN

<b>Medical and Dental Expenses</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see instructions)	1	
2	Enter amount from Form 1040, line 38	2	
3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead	3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	
<b>Taxes You Paid</b>	5 State and local (check only one box): a <input checked="" type="checkbox"/> Income taxes, or b <input type="checkbox"/> General sales taxes	5	8,439.
6	Real estate taxes (see instructions)	6	4,168.
7	Personal property taxes	7	
8	Other taxes. List type and amount ► <b>2013 NILES CITY TAX</b>	8	289.
9	Add lines 5 through 8	9	12,896.
<b>Interest You Paid</b>	10 Home mortgage interest and points reported to you on Form 1098 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 ►	10	11,199.
<b>Note.</b> Your mortgage interest deduction may be limited (see instructions).	12 Points not reported to you on Form 1098. See instructions for special rules 13 Mortgage insurance premiums (see instructions) 14 Investment interest. Attach Form 4952 if required. (See instructions.) 15 Add lines 10 through 14	11	
<b>Gifts to Charity</b>	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 18 Carryover from prior year 19 Add lines 16 through 18	16	400.
		17	490.
		18	
		19	890.
<b>Casualty and Theft Losses</b>	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	
<b>Job Expenses and Certain Miscellaneous Deductions</b>	21 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► <b>UNION AND PROFESSIONAL DUES FROM FORM 2106</b> 460. 3,000.	21	3,460.
	22 Tax preparation fees	22	125.
	23 Other expenses - investment, safe deposit box, etc. List type and amount ►	23	
	24 Add lines 21 through 23	24	3,585.
	25 Enter amount from Form 1040, line 38	25	208,836.
	26 Multiply line 25 by 2% (.02)	26	4,177.
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	0.
<b>Other Miscellaneous Deductions</b>	28 Other - from list in instructions. List type and amount ►	28	
<b>Total Itemized Deductions</b>	29 Is Form 1040, line 38, over \$152,525? <input checked="" type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter. 30 If you elect to itemize deductions even though they are less than your standard deduction, check here ► <input type="checkbox"/>	29	24,985.

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

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**

(Sole Proprietorship)

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

OMB No. 1545-0074

**2014**

Attachment Sequence No. 09

Name of proprietor

**TIMOTHY J. RYAN**

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

**AUTHOR**

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

Social security number (SSN)

**B** Enter code from instructions

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

**E** Business address (including suite or room no.) ►

City, town or post office, state, and ZIP code

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

**G** Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on losses

Yes  No

**H** If you started or acquired this business during 2014, check here

**I** Did you make any payments in 2014 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	►	1	2,790.
2	Returns and allowances		2	
3	Subtract line 2 from line 1		3	2,790.
4	Cost of goods sold (from line 42)		4	
5	<b>Gross profit.</b> Subtract line 4 from line 3		5	2,790.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	
7	<b>Gross income.</b> Add lines 5 and 6	►	7	2,790.

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

8	Advertising	8	18	Office expense	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: a Mortgage (paid to banks, etc.)	16a	24	Travel, meals, and entertainment:	
	b Other	16b	a	Travel	24a 679.
17	Legal and professional services	17	b	Deductible meals and entertainment (see instructions)	24b 164.
28	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a		25	Utilities	25
29	Tentative profit or (loss). Subtract line 28 from line 7		26	Wages (less employment credits)	26
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).		27a	27 a Other expenses (from line 48)	27a
	<b>Simplified method filers only:</b> enter the total square footage of: (a) your home: and (b) the part of your home used for business:		b Reserved for future use	27b	27b
	Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 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.

**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  All investment  
is at risk.  
32b  Some investment  
is not at risk.

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

Department of the Treasury  
Internal Revenue Service (99)

**Supplemental Income and Loss**

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

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

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

OMB No. 1545-0074

**2014**

Attachment Sequence No. 13

Name(s) shown on return

**TIMOTHY J. & ANDREA M. RYAN**

Your social security number

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

A Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions)  Yes  No

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

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

**A** [REDACTED]

**B** [REDACTED]

**C** [REDACTED]

<b>1b</b>	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
			A	B	C
A	1		365		
B					
C					

**Type of Property:**

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

Income:	Properties:	A	B	C
3 Rents received .....	3	12,000.		
4 Royalties received .....	4			
	5			
	6			
	7			
	8			
	9	1,853.		
	10			
	11			
	12	8,894.		
	13			
	14	175.		
	15			
	16	2,627.		
	17			
	18	5,436.		
	19			
	20	18,985.		
	21	-6,985.		
	22	0.)	)	)

<b>23a</b> Total of all amounts reported on line 3 for all rental properties .....	<b>23a</b> 12,000.	
<b>b</b> Total of all amounts reported on line 4 for all royalty properties .....	<b>23b</b>	
<b>c</b> Total of all amounts reported on line 12 for all properties .....	<b>23c</b> 8,894.	
<b>d</b> Total of all amounts reported on line 18 for all properties .....	<b>23d</b> 5,436.	
<b>e</b> Total of all amounts reported on line 20 for all properties .....	<b>23e</b> 18,985.	

<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses .....	<b>24</b> 0.	
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here .....	<b>25</b> 0.	
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	<b>26</b> 0.	

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

Schedule E (Form 1040) 2014



Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)Social security number of  
person with **self-employment**  
income ► [REDACTED]**TIMOTHY J. RYAN****Section B - Long Schedule SE****Part I Self-Employment Tax**

**Note.** If your only income subject to self-employment tax is **church employee income**, see instructions. Also see instructions for the definition of church employee income.

A	If you are a minister, member of a religious order, or Christian Science practitioner <b>and</b> you filed Form 4361, but you had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part I .....	► [REDACTED]
1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note.</b> Skip lines 1a and 1b if you use the farm optional method (see instructions) .....	1a
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z .....	1b
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see instructions) <b>SEE STATEMENT 6</b> .....	2 1,947.
3	Combine lines 1a, 1b, and 2 .....	3 1,947.
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 .....	4a 1,798.
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here .....	4b
c	Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue .....	4c 1,798.
5a	Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income .....	5a
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- .....	5b
6	Add lines 4c and 5b .....	6 1,798.
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2014 .....	7 117,000.00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$117,000 or more, skip lines 8b through 10, and go to line 11 .....	8a 117,000.
b	Unreported tips subject to social security tax (from Form 4137, line 10) .....	8b
c	Wages subject to social security tax (from Form 8919, line 10) .....	8c
d	Add lines 8a, 8b, and 8c .....	8d
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 .....	9
10	Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (.124) .....	10
11	Multiply line 6 by 2.9% (.029) .....	11 52.
12	<b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Form 1040, line 57, or Form 1040NR, line 55</b> .....	12 52.
13	<b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (.50). Enter the result here and on <b>Form 1040, line 27, or Form 1040NR, line 27</b> .....	13 26.

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

**Farm Optional Method.** You may use this method **only** if (a) your gross farm income<sup>1</sup> was not more than \$7,200, or (b) your net farm profits<sup>2</sup> were less than \$5,198.

14	Maximum income for optional methods .....	14 4,800.00
15	Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) <b>or</b> \$4,800. Also include this amount on line 4b above .....	15

**Nonfarm Optional Method.** You may use this method **only** if (a) your net nonfarm profits<sup>3</sup> were less than \$5,198 and also less than 72.189% of your gross nonfarm income<sup>4</sup>, **and** (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

16	Subtract line 15 from line 14 .....	16
17	Enter the <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) <b>or</b> the amount on line 16. Also include this amount on line 4b above .....	17

<sup>1</sup> From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.<sup>2</sup> From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A - minus the amount you would have entered on line 1b had you not used the optional method.<sup>3</sup> From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.<sup>4</sup> From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

Asset No.	Description	Date Acquired	AMT Method	AMT Life	AMT Cost Or Basis	AMT Accumulated	Regular Depreciation	AMT Depreciation	AMT Adjustment
	[REDACTED]								
	[REDACTED]								
	010114SL	27.50	156,000.	0.	5,436.	5,436.	0.		
	** SUBTOTAL **				156,000.	0.	5,436.	5,436.	0.
	*** GRAND TOTAL ***				156,000.	0.	5,436.	5,436.	0.

**Passive Activity Loss Limitations**

► See separate instructions.

► Attach to Form 1040 or Form 1041.

**2014**

Name(s) shown on return

Identifying number

**TIMOTHY J. & ANDREA M. RYAN****Part I | 2014 Passive Activity Loss** Caution: Complete Worksheets 1, 2, and 3 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see**Special Allowance for Rental Real Estate Activities** in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a)) .....

1a

b Activities with net loss (enter the amount from Worksheet 1, column (b)) .....

1b ( 6 , 985 ,

c Prior years unallowed losses (enter the amount from Worksheet 1, column (c)) .....

1c ( 1 , 196 ,

d Combine lines 1a, 1b, and 1c .....

1d - 8 , 181 .

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

2a Commercial revitalization deductions from Worksheet 2, column (a) .....

2a ( )

b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) .....

2b ( )

c Add lines 2a and 2b .....

2c ( )

**All Other Passive Activities**

3a Activities with net income (enter the amount from Worksheet 3, column (a)) .....

3a

b Activities with net loss (enter the amount from Worksheet 3, column (b)) .....

3b ( )

c Prior years unallowed losses (enter the amount from Worksheet 3, column (c)) .....

3c ( )

d Combine lines 3a, 3b, and 3c .....

3d

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

4 - 8 , 181 .

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

**Part II | Special Allowance for Rental Real Estate Activities With Active Participation**

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4 .....	5	8 , 181 .
6 Enter \$150,000. If married filing separately, see instructions .....	6	150 , 000 .
7 Enter modified adjusted gross income, but not less than zero (see instructions) <b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.	7	208 , 862 .
8 Subtract line 7 from line 6 .....	8	
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions .....	9	
10 Enter the smaller of line 5 or line 9 .....	10	0 .

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

**Part III | Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

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

**Part IV | Total Losses Allowed**

15 Add the income, if any, on lines 1a and 3a and enter the total .....	15	
16 Total losses allowed from all passive activities for 2014. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return .....	16	0 .

SEE STATEMENT 10

**Caution:** The worksheets must be filed with your tax return. Keep a copy for your records.

**Worksheet 1 - For Form 8582, Lines 1a, 1b, and 1c** (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
SEE ATTACHED STATEMENT FOR WORKSHEET 1					
Total. Enter on Form 8582, lines 1a, 1b, and 1c ►	-6,985.	-1,196.			

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

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

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

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

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

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

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
SEE ATTACHED STATEMENT FOR WORKSHEET 5				
Total ►	8,181.	1.000000000	8,181.	

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
SEE ATTACHED		STATEMENT FOR WORKSHEET		6
Total .....	►	8,181.	8,181.	

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

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

Form **8582**Department of the Treasury  
Internal Revenue Service (99)**ALTERNATIVE MINIMUM TAX  
Passive Activity Loss Limitations**

► See separate instructions.

► Attach to Form 1040 or Form 1041.

► Information about Form 8582 and its instructions is available at [www.irs.gov/form8582](http://www.irs.gov/form8582).

OMB No. 1545-1008

**2014**Attachment  
Sequence No. **88**

Name(s) shown on return

Identifying number

**TIMOTHY J. & ANDREA M. RYAN****Part I | 2014 Passive Activity Loss** Caution: Complete Worksheets 1, 2, and 3 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see**Special Allowance for Rental Real Estate Activities** in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a)) .....

1a

b Activities with net loss (enter the amount from Worksheet 1, column (b)) .....

1b ( 6 , 985 ,

c Prior years unallowed losses (enter the amount from Worksheet 1, column (c)) .....

1c ( 1 , 196 ,

d Combine lines 1a, 1b, and 1c .....

1d - 8 , 181 .

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

2a Commercial revitalization deductions from Worksheet 2, column (a) .....

2a ( )

b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) .....

2b ( )

c Add lines 2a and 2b .....

2c ( )

**All Other Passive Activities**

3a Activities with net income (enter the amount from Worksheet 3, column (a)) .....

3a

b Activities with net loss (enter the amount from Worksheet 3, column (b)) .....

3b ( )

c Prior years unallowed losses (enter the amount from Worksheet 3, column (c)) .....

3c ( )

d Combine lines 3a, 3b, and 3c .....

3d

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

4 - 8 , 181 .

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

**Part II | Special Allowance for Rental Real Estate Activities With Active Participation**

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4 .....	5	8 , 181 .
6 Enter \$150,000. If married filing separately, see instructions .....	6	150 , 000 .
7 Enter modified adjusted gross income, but not less than zero (see instructions) <b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.	7	208 , 862 .
8 Subtract line 7 from line 6 .....	8	
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions .....	9	
10 Enter the smaller of line 5 or line 9 .....	10	0 .

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

**Part III | Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

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

**Part IV | Total Losses Allowed**

15 Add the income, if any, on lines 1a and 3a and enter the total .....	15	
16 Total losses allowed from all passive activities for 2014. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return .....	16	0 .

SEE STATEMENT 15

## ALTERNATIVE MINIMUM TAX

Form 8582 (2014) TIMOTHY J. & ANDREA M. RYAN [REDACTED]

Page 2

**Caution:** The worksheets must be filed with your tax return. Keep a copy for your records.

### **Worksheet 1 - For Form 8582, Lines 1a, 1b, and 1c (See instructions.)**

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
SEE ATTACHED STATEMENT FOR WORKSHEET 1					

Total. Enter on Form 8582, lines 1a,  
1b, and 1c ►

- 6 , 985 .

- 1 , 196 .

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

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

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

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

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

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

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
SEE ATTACHED	STATEMENT FOR WORKSHEET	5		

Total ► 8 , 181 . 1.000000000 8 , 181 .

## ALTERNATIVE MINIMUM TAX

Form 8582 (2014) TIMOTHY J. &amp; ANDREA M. RYAN

Page 3

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
SEE ATTACHED		STATEMENT FOR WORKSHEET		6
Total .....	►	8,181.	8,181.	

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

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

Form 8582 (2014)

**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](http://www.irs.gov/form2106).**2014**

Your name

Occupation in which you incurred expenses

Social security number

TIMOTHY J. RYAN

U.S. CONGRESSMAN

[REDACTED]

**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.) .....	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work .....	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment .....	3	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment SEE STATEMENT 16 .....	4	3,000.
5 Meals and entertainment expenses (see instructions) .....	5	
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 .....	6	3,000.

**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		
---	---	--	--

**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	3,000.	
<b>Note.</b> 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 details, see instructions.) .....	9	3,000.	
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	3,000.	

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

Form 2106 (2014)

**Part II** Vehicle Expenses

Section A - General Information (You must complete this section if you are claiming vehicle expenses.)		(a) Vehicle	(b) Vehicle
11 Enter the date the vehicle was placed in service .....	11		
12 Total miles the vehicle was driven during 2014 .....	12	miles	miles
13 Business miles included on line 12 .....	13	miles	miles
14 Percent of business use. Divide line 13 by line 12 .....	14	%	%
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	miles	miles
18 Was your vehicle available for personal use during off-duty hours? .....		<input type="checkbox"/> Yes	<input type="checkbox"/> No
19 Do you (or your spouse) have another vehicle available for personal use? .....		<input type="checkbox"/> Yes	<input type="checkbox"/> No
20 Do you have evidence to support your deduction? .....		<input type="checkbox"/> Yes	<input type="checkbox"/> No
21 If "Yes," is the evidence written? .....		<input 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¢ (.56). Enter the result here and on line 1 .....	22		
Section C - Actual Expenses		(a) Vehicle	(b) Vehicle
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		
29 Add lines 27 and 28. Enter total here and on line 1 .....	29		

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

		(a) Vehicle	(b) Vehicle
30 Enter cost or other basis (see instructions) .....	30		
31 Enter section 179 deduction (see instructions) .....	31		
32 Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction) .....	32		
33 Enter depreciation method and percentage (see instructions) .....	33		
34 Multiply line 32 by the percentage on line 33 (see instructions) .....	34		
35 Add lines 31 and 34 .....	35		
36 Enter the applicable limit explained in the line 36 instructions .....	36		
37 Multiply line 36 by the percentage on line 14 .....	37		
38 Enter the <b>smaller</b> 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		

Form **4562****Depreciation and Amortization**  
**(Including Information on Listed Property)**

OMB No. 1545-0172

**2014**Attachment  
Sequence No. **179**Department of the Treasury  
Internal Revenue Service (99)► Attach to your tax return. **SCHEDULE E- 1**► Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).

Name(s) shown on return

Business or activity to which this form relates

Identifying number

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

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

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

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

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

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

17 MACRS deductions for assets placed in service in tax years beginning before 2014 .....	17
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ►	<input type="checkbox"/>

**Section B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19a</b> 3-year property						
<b>b</b> 5-year property						
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property	1 / 14	156 , 000 .	27.5 yrs.	MM	S/L	5 , 436 .
	/		27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

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

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

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

21 Listed property. Enter amount from line 28 .....	21
<b>22 Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22
	5 , 436 .
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs .....	23

**Part V**

**Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information (Caution:** See the instructions for limits for passenger automobiles.)

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
--	-------------------------------	---	----------------------------	---	------------------------	--------------------------	-------------------------------	---------------------------------

**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use ..... **25**

**26** Property used more than 50% in a qualified business use:

:	:	%						
:	:	%						
:	:	%						

**27** Property used 50% or less in a qualified business use:

:	:	%			S/L-			
:	:	%			S/L-			
:	:	%			S/L-			

**28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 ..... **28**

**29** Add amounts in column (i), line 26. Enter here and on line 7, page 1 ..... **29**

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

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

(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle						
						Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles) .....											
31 Total commuting miles driven during the year .....											
32 Total other personal (noncommuting) miles driven.....											
33 Total miles driven during the year. Add lines 30 through 32 .....											
34 Was the vehicle available for personal use during off-duty hours? .....											
35 Was the vehicle used primarily by a more than 5% owner or related person? .....											
36 Is another vehicle available for personal use? .....											

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? .....	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners .....		
39 Do you treat all use of vehicles by employees as personal use? .....		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? .....		
41 Do you meet the requirements concerning qualified automobile demonstration use? .....		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2014 tax year: .....					
43 Amortization of costs that began before your 2014 tax year .....					
44 Total. Add amounts in column (f). See the instructions for where to report .....					

FORM 1040

## STATE AND LOCAL INCOME TAX REFUNDS

STATEMENT 1

2013

2012

2011

OHIO

GROSS STATE/LOCAL INC TAX REFUNDS                    1,114.  
LESS: TAX PAID IN FOLLOWING YEAR

NET TAX REFUNDS    OHIO

1,114.

TOTAL NET TAX REFUNDS

1,114.

COPY

FORM 1040	TAXABLE STATE AND LOCAL INCOME TAX REFUNDS	STATEMENT	2	
		2013	2012	2011
NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT.	1,114.			
LESS:REFUNDS-NO BENEFIT DUE TO AMT -SALES TAX BENEFIT REDUCTION				
1 NET REFUNDS FOR RECALCULATION	1,114.			
2 TOTAL ITEMIZED DEDUCTIONS BEFORE PHASEOUT	29,083.			
3 DEDUCTION NOT SUBJ TO PHASEOUT				
4 NET REFUNDS FROM LINE 1	1,114.			
5 LINE 2 MINUS LINES 3 AND 4	27,969.			
6 MULT LN 5 BY APPL SEC. 68 PCT	22,375.			
7 PRIOR YEAR AGI	206,073.			
8 ITEM. DED. PHASEOUT THRESHOLD	300,000.			
9 SUBTRACT LINE 8 FROM LINE 7 (IF ZERO OR LESS, SKIP LINES 10 THROUGH 15, AND ENTER AMOUNT FROM LINE 1 ON LINE 16)	-93,927.			
10 MULT LN 9 BY APPL SEC. 68 PCT				
11 ALLOWABLE ITEMIZED DEDUCTIONS (LINE 5 LESS THE LESSER OF LINE 6 OR LINE 10)				
12 ITEM DED. NOT SUBJ TO PHASEOUT				
13A TOTAL ADJ. ITEMIZED DEDUCTIONS				
13B PRIOR YR. STD. DED. AVAILABLE				
14 PRIOR YR. ALLOWABLE ITEM. DED.				
15 SUBTRACT THE GREATER OF LINE 13A OR LINE 13B FROM LINE 14				
16 TAXABLE REFUNDS (LESSER OF LINE 15 OR LINE 1)	1,114.			
17 ALLOWABLE PRIOR YR. ITEM. DED.	29,083.			
18 PRIOR YEAR STD. DED. AVAILABLE	12,200.			
19 SUBTRACT LINE 18 FROM LINE 17	16,883.			
20 LESSER OF LINE 16 OR LINE 19	1,114.			
21 PRIOR YEAR TAXABLE INCOME	165,290.			
22 AMOUNT TO INCLUDE ON FORM 1040, LINE 10 * IF LINE 21 IS -0- OR MORE, USE AMOUNT FROM LINE 20 * IF LINE 21 IS A NEGATIVE AMOUNT, NET LINES 20 AND 21				1,114.
STATE AND LOCAL INCOME TAX REFUNDS PRIOR TO 2011				
TOTAL TO FORM 1040, LINE 10				1,114.

FORM 1040

STUDENT LOAN INTEREST DEDUCTION

STATEMENT 3

1.	ENTER THE TOTAL INTEREST PAID IN 2014 ON QUALIFIED STUDENT LOANS. DO NOT ENTER MORE THAN \$2,500	2,500.
2.	ENTER THE AMOUNT FROM FORM 1040, LINE 22	209,112.
3.	ENTER THE TOTAL OF THE AMOUNTS FROM FORM 1040, LINES 23 THROUGH 32 PLUS ANY WRITE-IN ADJUSTMENTS YOU ENTERED ON THE DOTTED LINE NEXT TO LINE 36	276.
4.	SUBTRACT LINE 3 FROM LINE 2	208,836.
5.	ENTER THE AMOUNT SHOWN BELOW FOR YOUR FILING STATUS. * SINGLE, HEAD OF HOUSEHOLD, OR QUALIFYING WIDOW(ER)-\$65,000 * MARRIED FILING JOINTLY-\$130,000	130,000.
6.	IS THE AMOUNT ON LINE 4 MORE THAN THE AMOUNT ON LINE 5? [ ] NO. SKIP LINES 6 AND 7, ENTER -0- ON LINE 8, AND GO TO LINE 9 [X] YES. SUBTRACT LINE 5 FROM LINE 4	78,836.
7.	DIVIDE LINE 6 BY \$15,000 (\$30,000 IF MARRIED FILING JOINTLY). ENTER THE RESULT AS A DECIMAL (ROUNDED TO AT LEAST THREE PLACES). IF THE RESULT IS 1.000 OR MORE, ENTER 1.000	1.000
8.	MULTIPLY LINE 1 BY LINE 7	2,500.
9.	STUDENT LOAN INTEREST DEDUCTION. SUBTRACT LINE 8 FROM LINE 1. ENTER THE RESULT HERE AND ON FORM 1040, LINE 33	0.

FORM 1040

WAGES RECEIVED AND TAXES WITHHELD

STATEMENT 4

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	SDI TAX W/H	FICA TAX	MEDICARE TAX
T HOUSE OF REP - MEMBER SERVICES	165,300.	38,830.	7,356.		7,254.	2,523.
S WEATHERSFIELD LOCAL SCHOOL DISTRICT	40,751.	5,657.	1,083.			667.
TOTALS	206,051.	44,487.	8,439.		7,254.	3,190.

SCHEDULE A	CONTRIBUTIONS OTHER THAN CASH OR CHECK			STATEMENT	5
DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 50% LIMIT	AMOUNT 30% LIMIT	AMOUNT 20% LIMIT	
MISCELLANEOUS		490.			
SUBTOTALS		490.			
TOTAL TO SCHEDULE A, LINE 17				490.	

SCHEDULE SE	NON-FARM INCOME	STATEMENT	6
DESCRIPTION	AMOUNT		
AUTHOR			1,947.
TOTAL TO SCHEDULE SE, LINE 2			1,947.

FORM 8582	ACTIVE RENTAL OF REAL ESTATE - WORKSHEET 1			STATEMENT	7
NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
[REDACTED]	0.	-6,985.	-1,196.		-8,181.
TOTALS	0.	-6,985.	-1,196.		-8,181.

FORM OR SCHEDULE	UNALLOWED LOSS	RATIO	UNALLOWED LOSS
SCH E	8,181.	1.000000000	8,181.
TOTALS	8,181.	1.000000000	8,181.

FORM 8582

## ALLOWED LOSSES - WORKSHEET 6

STATEMENT 9

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
[REDACTED]	SCH E	8,181.	8,181.	
TOTALS		8,181.	8,181.	

FORM 8582

## SUMMARY OF PASSIVE ACTIVITIES

STATEMENT 10

R R E A NAME	FORM OR SCHEDULE	PRIOR GAIN/LOSS	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X RESIDENTIAL RENTAL - [REDACTED],	SCH E	-6,985.	-1,196.	-8,181.	8,181.
TOTALS		-6,985.	-1,196.	-8,181.	8,181.

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME

TOTAL TO FORM 8582, LINE 16

FORM 8582

MODIFIED AGI

STATEMENT 11

INCOME

WAGES, SALARIES, TIPS ETC. 206,051.  
DIVIDEND INCOME  
TAXABLE REFUNDS 1,114.  
ALIMONY RECEIVED  
TAXABLE IRA DISTRIBUTIONS  
TAXABLE PENSIONS AND ANNUITIES  
UNEMPLOYMENT COMPENSATION  
OTHER INCOME

INTEREST INCOME

ADD: SERIES EE AND I EXCLUSION

BUSINESS INCOME OR LOSS 1,947.  
ADD: PASSIVE LOSSES  
SUBTRACT: PASSIVE INCOME

SALE OF ASSETS 1,947.  
ADD: PASSIVE/RREA PROFESSIONAL LOSSES  
SUBTRACT: PASSIVE INCOME

RENTAL, ROYALTY OR PASSTHROUGH INCOME OR LOSS  
ADD: PASSIVE/RREA PROFESSIONAL LOSSES  
SUBTRACT: PASSIVE INCOME

FARM OR FARM RENTAL INCOME OR LOSS  
ADD: PASSIVE/RREA PROFESSIONAL LOSSES  
SUBTRACT: PASSIVE INCOME

TOTAL INCOME 209,112.

ADJUSTMENTS

MOVING EXPENSES  
SELF-EMPLOYED HEALTH INSURANCE DEDUCTION  
PENALTY ON EARLY WITHDRAWAL OF SAVINGS  
ALIMONY PAID  
KEOGH/SEP DEDUCTION  
OTHER ADJUSTMENTS

250.

TOTAL ADJUSTMENTS 250.

TOTAL TO FORM 8582, LINE 7

208,862.

FORM 8582

ALTERNATIVE MINIMUM TAX  
ACTIVE RENTAL OF REAL ESTATE - WORKSHEET 1

STATEMENT 12

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS	GAIN	LOSS	
[REDACTED]	0.	-6,985.	-1,196.		-8,181.
TOTALS	0.	-6,985.	-1,196.		-8,181.

FORM 8582

ALTERNATIVE MINIMUM TAX  
ALLOCATION OF UNALLOWED LOSSES - WORKSHEET 5

STATEMENT 13

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
	SCH E			
[REDACTED]		8,181.	1.000000000	8,181.
TOTALS		8,181.	1.000000000	8,181.

FORM 8582

ALTERNATIVE MINIMUM TAX  
ALLOWED LOSSES - WORKSHEET 6

STATEMENT 14

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
	SCH E			
[REDACTED]		8,181.	8,181.	
TOTALS		8,181.	8,181.	

## FORM 8582AMT SUMMARY OF PASSIVE ACTIVITIES - AMT STATEMENT 15

R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X [REDACTED]	SCH E	-6,985.	-1,196.	-8,181.	8,181.	
TOTALS		-6,985.	-1,196.	-8,181.	8,181.	

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME

TOTAL TO FORM 8582AMT, LINE 16

## FORM 2106/SBE OTHER BUSINESS EXPENSES STATEMENT 16

U.S. CONGRESSMAN

DESCRIPTION	AMOUNT
TEMPORARY LIVING EXPENSES - MEMBERS OF CONGRESS	3,000.
TOTAL TO FORM 2106/SBE, PART I, LINE 4	3,000.



Use only black ink.

14000185

Taxable year beginning in

**2014**

**IT 1040** Rev. 11/14

**Individual  
 Income Tax Return**

Taxpayer Social Security no. (required) ►► If deceased      Spouse's Social Security no. (only if joint return) ►► If deceased      Enter school district # for this return (see pages 45-50)

Use **UPPERCASE** letters.

check box

M.I. Last name

check box

7808

Your first name

J RYAN

**TIMOTHY**

Spouse's first name (only if married filing jointly)

M.I. Last name

M RYAN

ANDREA

Mailing address (for faster processing, use a street address)

City

State ZIP code

Ohio county (first four letters)

Home address (if different from mailing address) - do **NOT** show city or state

ZIP code

County (first four letters)

Foreign country (provide this information if the mailing address is outside the U.S.)

Foreign postal code

**Ohio Residency Status** - Check applicable box

Full-year resident      Part-year resident      Nonresident ►►  
 Indicate state

Check applicable box for spouse (only if married filing jointly)

Full-year resident      Part-year resident      Nonresident ►►  
 Indicate state

**Filing Status** - Check one (as reported on federal income tax return, with limited exceptions - see instructions on page 13)

Single, head of household or qualifying widow(er)

Married filing jointly

Married filing separately ►►  
 (enter spouse's SS#)

Yes No

X

Is someone else claiming you or your spouse (if joint return) as a dependent? .....

Required to file Schedule IT S (see instructions on page 9)

Enter the number of dependents. If one or more, include Schedule J with your Ohio income tax return (see instructions on page 19) 2

**Do not staple or otherwise attach. Place your W-2(s), check (payable to Ohio Treasurer of State), Ohio form IT 40P and any other supporting documents or statements after the last page of your return.**

**Include forms W-2G and 1099-R if tax was withheld.**

**Go paperless. It's FREE!**

**Visit [tax.ohio.gov](http://tax.ohio.gov) to try Ohio I-File.**

**Ohio Political Party Fund**

Do you want \$1 to go to this fund? .....

Yes No

X

If joint return, does your spouse want \$1 to go to this fund?

X

Note: Checking "Yes" will not increase your tax or decrease your refund.

**Most taxpayers who file their returns electronically and request direct deposit will receive their refunds in 10-15 business days.**

**Paper returns will take approximately 30 days to process.**

**INCOME AND TAX INFORMATION**

1. Federal adjusted gross income (from IRS forms 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 36; 1040NR-EZ, line 10 or Ohio form IT S, line 31) .....	1.	208 836 00
2. Adjustments from line 50 on page 3 of Ohio form IT 1040 ( <b>enclose page 3</b> ) .....	2.	-1 114 00
3. Ohio adjusted gross income (line 2 added to or subtracted from line 1) .....	3.	207 722 00
4. Personal exemption and dependent exemption deduction (see page 19 of the instructions for information on Schedule J and exemption amount) .....	4.	6 800 00
5. Ohio taxable income (line 3 minus line 4; enter -0- if line 3 is less than line 4) .....	5.	200 922 00
6. Tax on line 5 (see tax tables on pages 37-43 of the instructions) .....	6.	8 157 00
7. Schedule B credits from line 59 on page 4 of Ohio form IT 1040 ( <b>enclose page 4</b> ) .....	7.	
8. Ohio tax less Schedule B credits (line 6 minus line 7; enter -0- if line 6 is less than line 7) .....	8.	8 157 00
9. Income-based exemption credit (see instructions on page 20) .....	9.	
10. Ohio tax less exemption credit (line 8 minus line 9; enter -0- if line 8 is less than line 9) .....	10.	8 157 00

**2014 IT 1040**

CCH 471001 12-16-14

**2014 IT 1040**



SS# [REDACTED]

14000285

Taxable year beginning in

**2014**

**IT 1040** Rev. 11/14

**Individual  
Income Tax Return**

10a. Amount from line 10 on page 1 .....	10a.	8 157 00
11. Joint filing credit. See the instructions on page 20 for eligibility and documentation requirements (this credit is for married filing jointly status only). 5 % times line 10a (limit \$650) .....	11.	408 00
12. Ohio income tax less joint filing credit (line 10a minus line 11) <b>STATEMENT 1</b> .....	12.	7 749 00
13. Total credits from line 71 on page 4 of Ohio form IT 1040 ( <b>enclose page 4</b> ) .....	13.	
14. Earned income credit (see the worksheet on page 20 of the instructions) .....	14.	
15. Ohio adoption credit .....	15.	
16. Manufacturing equipment grant. You must include the grant request form .....	16.	0 00
17. Ohio income tax (line 12 minus lines 13, 14, 15 and 16; enter -0- if the total of lines 13, 14, 15 and 16 is more than line 12) .....	17.	7 749 00
18. Interest penalty on underpayment of estimated tax. Enclose Ohio form IT/SD 2210 (see page 21 of the instructions) .....	18.	
19. Sales and use tax due on Internet, mail order or other out-of-state purchases (see instructions on page 34). If you certify that no sales or use tax is due, check here <input checked="" type="checkbox"/> 19.		
20. Total Ohio tax liability (add lines 17, 18 and 19) .....	<b>TOTAL TAX ► 20.</b>	7 749 00
21. Ohio income tax withheld (box 17 on W-2; box 15 on W-2G; and box 12 on 1099-R). Place W-2(s), W-2G(s) and 1099-R(s) after the last page of this return ... <b>AMOUNT WITHHELD ► 21.</b>		8 439 00
22. Add the 2014 Ohio form IT 1040ES payment(s), 2014 Ohio form IT 40P extension payment(s) and 2013 overpayment credited to 2014 .....	22.	
23. Refundable credits from line 73 on page 4 of Ohio form IT 1040 ( <b>enclose page 4</b> ) .....	23.	
24. Add lines 21, 22 and 23 .....	<b>TOTAL PAYMENTS ► 24.</b>	8 439 00
<b>If line 24 is MORE THAN line 20, go to line 25. If line 24 is LESS THAN line 20, skip to line 29.</b>		
25. If line 24 is MORE THAN line 20, subtract line 20 from line 24 ..... <b>AMOUNT OVERPAID ► 25.</b>		690 00
26. Amount of line 25 to be credited to 2015 income tax liability ..... <b>CREDIT TO 2015 ► 26.</b>		0 00
27. Amount of line 25 that you wish to <u>donate</u> to the following fund(s):		
a. Military injury relief	b. Wildlife species	c. Ohio Historical Society
d. State nature preserves	e. Breast / cervical cancer	
28. Line 25 minus the sum of lines 26 and 27a, b, c, d and e. Enter here, then skip to line 30 ... 28.		690 00
29. If line 24 is LESS THAN line 20, subtract line 24 from line 20 ..... <b>AMOUNT DUE ► 29.</b>		
30. Interest and penalty due on late-paid tax and/or late-filed return (see page 22 of the instructions) .....	<b>INTEREST AND PENALTY ► 30.</b>	

**If you entered an amount on line 28, skip to line 32. If you entered an amount on line 29, go to line 31.**

31. Amount due plus interest and penalty (add lines 29 and 30). If payment is enclosed, make check payable to Ohio Treasurer of State and include Ohio form IT 40P (see our Web site at <a href="http://tax.ohio.gov">tax.ohio.gov</a> ) .....	<b>AMOUNT DUE PLUS INTEREST AND PENALTY ► 31.</b>
32. Refund less interest and penalty (line 28 minus line 30). Enter the amount here. (If line 30 is more than line 28, you have an amount due. Subtract line 28 from line 30 and enter this amount on line 31.) .....	<b>YOUR REFUND ► 32.</b>

If your refund is \$1.00 or less, no refund will be issued.  
If you owe \$1.00 or less, no payment is necessary.

**For Department Use Only**

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

► Spouse's signature (see page 10 of the instructions) \_\_\_\_\_ Phone number (optional) \_\_\_\_\_

Preparer's printed name (see page 10 of the instructions) \_\_\_\_\_ Phone number \_\_\_\_\_

Do you authorize your preparer to contact us regarding this return?  Yes No

Code \_\_\_\_\_

**MAILING INFORMATION:**

**NO Payment Enclosed - Mail to:** Ohio Department of Taxation, P.O. Box 2679, Columbus, OH 43270-2679  
**Payment Enclosed - Mail to:** Ohio Department of Taxation, P.O. Box 2057, Columbus, OH 43270-2057

**2014 IT 1040**

471002 12-16-14 CCH

**2014 IT 1040**

**Ohio**Department of  
Taxation

SS# [REDACTED]

14000385

Taxable year beginning in

**2014****IT 1040** Rev. 11/14Individual  
Income Tax Return

---

**IF LINE 2 (ON PAGE 1) IS -0- OR BLANK, DO NOT MAIL PAGE 3.**

---

**SCHEDULE A - Income Adjustments (Additions and Deductions)****Additions (add income items only to the extent not included on page 1, line 1).**

33. Non-Ohio state or local government interest and dividends ..... 33.  
34. Certain Ohio pass-through entity and financial institutions taxes paid and Ohio Revised Code section 5733.40(A) pass-through entity adjustment ..... 34.  
35a. Federal interest and dividends subject to state taxation ..... 35a.  
    b. Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account ..... b.  
    c. Losses from sale or disposition of Ohio public obligations ..... c.  
    d. Nonmedical withdrawals from a medical savings account ..... d.  
    e. Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income ..... e.  
    f. Lump sum distribution add-back and miscellaneous federal income tax adjustments ..... f.  
    g. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense ..... g.

**36. Total additions (add lines 33 through 35g ONLY and enter here) ..... 36.****Deductions (deduct income items only to the extent included on page 1, line 1).**

- 37a. Federal interest and dividends exempt from state taxation ..... 37a.  
    b. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense ..... b.  
38. Employee compensation earned in Ohio by full-year residents of neighboring states and certain income earned by military nonresidents and civilian nonresident spouses ..... 38.  
39a. Military pay for Ohio residents, but only if the military pay is included on line 1 of this return and is received while the military member was stationed outside Ohio ..... 39a.  
    b. Uniformed services retirement income and military injury relief fund amounts included in federal adjusted gross income (line 1 on page 1) ..... b.  
40a. State or municipal income tax overpayments shown on IRS form 1040, line 10 ..... 40a.       **1 114 00**  
    b. Refund or reimbursements shown on IRS form 1040, line 21 for itemized deductions claimed on a prior year federal income tax return ..... b.  
    c. Repayment of income reported in a prior year and miscellaneous federal tax adjustments ..... c.  
41. Small business investor income deduction ..... 41.  
42. Disability and survivorship benefits (do not include pension continuation benefits) ..... 42.  
43. Qualifying Social Security benefits and certain railroad retirement benefits ..... 43.  
44a. Education: Ohio 529 contributions; tuition credit purchases ..... 44a.  
    b. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board ..... b.  
45. Certain Ohio National Guard reimbursements and benefits ..... 45.  
46a. Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses (see worksheet on page 28 of the instructions) ..... 46a.  
    b. Funds deposited into, and earnings of, a medical savings account for eligible health care expenses (see worksheet on page 24 of the instructions) ..... b.  
    c. Qualified organ donor expenses (**maximum \$10,000 per taxpayer**) and amounts contributed to an individual development account ..... c.  
47. Wage expense not deducted due to claiming the federal work opportunity tax credit ..... 47.  
48. Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the sale or disposition of Ohio public obligations; public service payments received from the state of Ohio or income from a transfer agreement ..... 48.  
49. **Total deductions (add lines 37a through 48 ONLY) ..... 49.       **1 114 00****  
50. Net adjustments - If line 36 is MORE THAN line 49, enter the difference here and on line 2 as a positive amount. If line 36 is LESS THAN line 49, enter the difference here and on line 2 as a negative amount ..... 50.       **-1 114 00**



Primary SS # [REDACTED]

**Schedule J**  
**Dependents Claimed on the Ohio IT 1040EZ or IT 1040 Return**

**Use UPPERCASE letters.**

Use this dependent schedule to claim dependents on your Ohio form IT 1040EZ or IT 1040. Do not list on this schedule the primary and/or spouse reported on the income tax return.

1. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

[REDACTED]

2. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

[REDACTED]

3. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

4. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

5. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

6. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

Do not staple or otherwise attach. Place your W-2(s), check  
(payable to Ohio Treasurer of State), Ohio form IT 40P and any  
other supporting documents or statements after the last page of  
your return. Include forms W-2G and 1099-R if tax was withheld.

**Go paperless. It's FREE!**  
**Visit [tax.ohio.gov](http://tax.ohio.gov) to try Ohio I-File.**

Most taxpayers who file their returns electronically and request  
direct deposit will receive their refunds in 10-15 business days.  
Paper returns will take approximately 30 days to process.



Primary SS # [REDACTED]

**Schedule J**  
**Dependents Claimed on the Ohio IT 1040EZ or IT 1040 Return**

**Use UPPERCASE letters.**

Use this dependent schedule to claim dependents on your Ohio form IT 1040EZ or IT 1040. Do not list on this schedule the primary and/or spouse reported on the income tax return.

7. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

8. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

9. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

10. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

11. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

12. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

13. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

14. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name



Primary SS # [REDACTED]

Taxable year beginning in

**2014**

**Schedule J**  
**Dependents Claimed on the Ohio IT 1040EZ or IT 1040 Return**

**Use UPPERCASE letters.**

Use this dependent schedule to claim dependents on your Ohio form IT 1040EZ or IT 1040. Do not list on this schedule the primary and/or spouse reported on the income tax return.

15. Dependent's Social Security no. (required)      Dependent's date of birth (MM/DD/YYYY)

Dependent's first name                                  M.I.                                  Last name

16. Dependent's Social Security no. (required)      Dependent's date of birth (MM/DD/YYYY)

Dependent's first name                                  M.I.                                  Last name

17. Dependent's Social Security no. (required)      Dependent's date of birth (MM/DD/YYYY)

Dependent's first name                                  M.I.                                  Last name

18. Dependent's Social Security no. (required)      Dependent's date of birth (MM/DD/YYYY)

Dependent's first name                                  M.I.                                  Last name

19. Dependent's Social Security no. (required)      Dependent's date of birth (MM/DD/YYYY)

Dependent's first name                                  M.I.                                  Last name

20. Dependent's Social Security no. (required)      Dependent's date of birth (MM/DD/YYYY)

Dependent's first name                                  M.I.                                  Last name

21. Dependent's Social Security no. (required)      Dependent's date of birth (MM/DD/YYYY)

Dependent's first name                                  M.I.                                  Last name

22. Dependent's Social Security no. (required)      Dependent's date of birth (MM/DD/YYYY)

Dependent's first name                                  M.I.                                  Last name



Primary SS # [REDACTED]

Taxable year beginning in

**2014**

**Schedule J**  
**Dependents Claimed on the Ohio IT 1040EZ or IT 1040 Return**

**Use UPPERCASE letters.**

Use this dependent schedule to claim dependents on your Ohio form IT 1040EZ or IT 1040. Do not list on this schedule the primary and/or spouse reported on the income tax return.

23. Dependent's Social Security no. (required)      Dependent's date of birth (MM/DD/YYYY)

Dependent's first name                                  M.I.                                  Last name

24. Dependent's Social Security no. (required)      Dependent's date of birth (MM/DD/YYYY)

Dependent's first name                                  M.I.                                  Last name

25. Dependent's Social Security no. (required)      Dependent's date of birth (MM/DD/YYYY)

Dependent's first name                                  M.I.                                  Last name

26. Dependent's Social Security no. (required)      Dependent's date of birth (MM/DD/YYYY)

Dependent's first name                                  M.I.                                  Last name

27. Dependent's Social Security no. (required)      Dependent's date of birth (MM/DD/YYYY)

Dependent's first name                                  M.I.                                  Last name

28. Dependent's Social Security no. (required)      Dependent's date of birth (MM/DD/YYYY)

Dependent's first name                                  M.I.                                  Last name

29. Dependent's Social Security no. (required)      Dependent's date of birth (MM/DD/YYYY)

Dependent's first name                                  M.I.                                  Last name

30. Dependent's Social Security no. (required)      Dependent's date of birth (MM/DD/YYYY)

Dependent's first name                                  M.I.                                  Last name



## IT SBD - Small Business Investor Income Deduction Schedule

Complete a separate schedule for each entity/business in which you hold an ownership interest. Include this schedule with Ohio form IT 1040 if filing by paper (see instructions if filing electronically).

Taxpayer name <b>TIMOTHY J. RYAN</b>	SSN _____
Business name / Trust <b>TIMOTHY J. RYAN</b>	% Ownership      FEIN / SSN

**Part I****A. Business Income Before Deductions**

- |   |           |        |
|---|-----------|--------|
| 1a. Self-employment income (federal Schedule C, line 31; C-EZ, line 3; or F, line 34) .....   | 1a. _____ | 1,947. |
| 1b. Guaranteed payments and/or compensation from each pass-through entity with at least a 20% direct or indirect ownership interest. <b>Note:</b> Reciprocity agreements do not apply ..... | 1b. _____ |        |
| 2. Add-back for expenses paid to related members and to certain investors' family members (see instructions) .....  | 2. _____  |        |
| 3. Ordinary income (loss) from trade or business activities (to the extent not shown on line 1a and/or 1b) .....  | 3. _____  |        |
| 4. Net income (loss) from rental activities, net royalties, interest income and dividend income .....   | 4. _____  |        |
| 5. Net capital gain (loss) and other gain (loss) (see the chart on page 7 of the instructions) .....  | 5. _____  |        |
| 6. Add adjustments from I.R.C. section 168(k) and qualifying 179 expenses (see instructions) .....  | 6. _____  |        |
| 7. Other items of income and gain separately stated on federal Schedule K-1 and miscellaneous federal income tax adjustments, if any .....  | 7. _____  |        |
| 8. Total business income (loss). Add lines 1 through 7 .....  | 8. _____  | 1,947. |

**B. Deductions From Business Income**

- |  |           |     |
|--|-----------|-----|
| 9a. Keogh, SIMPLE IRA, SEP, self-employment tax and self-employment health insurance deduction .....   | 9a. _____ | 26. |
| b. Deduct adjustments for the depreciation expenses added back in prior years (see line instructions) .....  | 9b. _____ |     |
| c. Other items of deduction and loss separately stated on federal Schedule K-1 if such deductions are allowable in computing federal adjusted gross income (individuals) or federal taxable income (estates) ..... | 9c. _____ |     |
| d. Other business income deductibles (describe) and miscellaneous federal income tax adjustments, if any (i.e., domestic production activities deductions, etc.) .....   | 9d. _____ |     |
| e. Total of lines 9a through 9d .....  | 9e. _____ | 26. |

**C. Net Business Income, Apportionment**

- |   |           |          |
|---|-----------|----------|
| 10. Net business income (line 8 minus line 9e) .....                              | 10. _____ | 1,921.   |
| 11. Ohio apportionment ratio (Part II, line 4) .....                              | 11. _____ | 1.000000 |
| 12. Total business income apportioned to Ohio (multiply line 10 by line 11) ..... | 12. _____ | 1,921.   |

**D. Ohio Small Business Investor Income Deduction**

(Complete a separate schedule for each pass-through entity or sole proprietorship)

- |  |           |  |
|--|-----------|--|
| 13. Ohio small business investor income (line 12 from each separate schedule; see instructions) .....  | 13. _____ |  |
| 14. Maximum Ohio small business investor income subject to deduction (see instructions) .....  | 14. _____ |  |
| 15. Ohio small business investor income deduction; 75% of line 13 or 75% of line 14, whichever is less (maximum deduction is \$187,500 for married filing jointly or single/head of household/qualifying widow(er) filers and \$93,750 for married filing separately filers). Enter here and on Ohio form IT 1040, line 41 ..... | 15. _____ |  |

**Part II - Apportionment Formula for Business Income**

(1) Within Ohio	(2) Total Everywhere	(3) Ratio	(4) Weight	(5) Weighted Ratio
-----------------------	----------------------------	--------------	---------------	--------------------------

1. Property			(carry to six decimal places)	(carry to six decimal places)
(a) Owned (average cost) .....				
(b) Rented (annual rental x 8) .....				
(c) Total (lines 1a and 1b) .....	÷ _____	= _____	× .20 =	1c. _____
2. Payroll (see Exclusions on page 5 of the instructions) .....	÷ _____	= _____	× .20 =	2. _____
3. Sales (see Exclusions on page 5 of the instructions) .....	2,521. ÷ _____	= 2,521.	× 1.000000 × .60 =	3. 1.000000 4. 1.000000
4. Ohio apportionment ratio. Add lines 1c, 2 and 3 (enter ratio here and on Part I, C, line 11) .....				



## IT SBD - Small Business Investor Income Deduction Schedule

Complete a separate schedule for each entity/business in which you hold an ownership interest. Include this schedule with Ohio form IT 1040 if filing by paper (see instructions if filing electronically).

Taxpayer name <b>TIMOTHY J. &amp; ANDREA M. RYAN</b>	SSN [REDACTED]
Business name / Trust <b>RESIDENTIAL RENTAL</b>	% Ownership FEIN / SSN

**Part I****A. Business Income Before Deductions**

- |   |                         |
|---|-------------------------|
| 1a. Self-employment income (federal Schedule C, line 31; C-EZ, line 3; or F, line 34) .....   | 1a. _____               |
| 1b. Guaranteed payments and/or compensation from each pass-through entity with at least a 20% direct or indirect ownership interest. <b>Note:</b> Reciprocity agreements do not apply ..... | 1b. _____               |
| 2. Add-back for expenses paid to related members and to certain investors' family members (see instructions) .....  | 2. _____                |
| 3. Ordinary income (loss) from trade or business activities (to the extent not shown on line 1a and/or 1b) .....  | 3. _____                |
| 4. Net income (loss) from rental activities, net royalties, interest income and dividend income .....   | 4. _____                |
| 5. Net capital gain (loss) and other gain (loss) (see the chart on page 7 of the instructions) .....  | 5. _____                |
| 6. Add adjustments from I.R.C. section 168(k) and qualifying 179 expenses (see instructions) .....  | 6. _____                |
| 7. Other items of income and gain separately stated on federal Schedule K-1 and miscellaneous federal income tax adjustments, if any .....  | 7. _____                |
| 8. Total business income (loss). Add lines 1 through 7 .....  | 8. _____ <b>-6,985.</b> |

**B. Deductions From Business Income**

- |  |           |
|--|-----------|
| 9a. Keogh, SIMPLE IRA, SEP, self-employment tax and self-employment health insurance deduction .....   | 9a. _____ |
| b. Deduct adjustments for the depreciation expenses added back in prior years (see line instructions) .....  | 9b. _____ |
| c. Other items of deduction and loss separately stated on federal Schedule K-1 if such deductions are allowable in computing federal adjusted gross income (individuals) or federal taxable income (estates) ..... | 9c. _____ |
| d. Other business income deductibles (describe) and miscellaneous federal income tax adjustments, if any (i.e., domestic production activities deductions, etc.) .....   | 9d. _____ |
| e. Total of lines 9a through 9d .....  | 9e. _____ |

**C. Net Business Income, Apportionment**

- |   |                           |
|---|---------------------------|
| 10. Net business income (line 8 minus line 9e) .....                              | 10. _____ <b>-6,985.</b>  |
| 11. Ohio apportionment ratio (Part II, line 4) .....                              | 11. _____ <b>1.000000</b> |
| 12. Total business income apportioned to Ohio (multiply line 10 by line 11) ..... | 12. _____ <b>-6,985.</b>  |

**D. Ohio Small Business Investor Income Deduction**

(Complete a separate schedule for each pass-through entity or sole proprietorship)

- |  |                           |
|--|---------------------------|
| 13. Ohio small business investor income (line 12 from each separate schedule; see instructions) .....  | 13. _____ <b>-5,064.</b>  |
| 14. Maximum Ohio small business investor income subject to deduction (see instructions) .....  | 14. _____ <b>207,722.</b> |
| 15. Ohio small business investor income deduction; 75% of line 13 or 75% of line 14, whichever is less (maximum deduction is \$187,500 for married filing jointly or single/head of household/qualifying widow(er) filers and \$93,750 for married filing separately filers). Enter here and on Ohio form IT 1040, line 41 ..... | 15. _____ <b>0.</b>       |

**Part II - Apportionment Formula for Business Income**

(1) Within Ohio	(2) Total Everywhere	(3) Ratio	(4) Weight	(5) Weighted Ratio
-----------------------	----------------------------	--------------	---------------	--------------------------

- |   |                               |                               |
|---|-------------------------------|-------------------------------|
| 1. Property<br>(a) Owned (average cost) .....   | (carry to six decimal places) | (carry to six decimal places) |
| (b) Rented (annual rental x 8) .....  | .....                         | .....                         |
| (c) Total (lines 1a and 1b) .....   | .....                         | .....                         |
| 2. Payroll (see Exclusions on page 5 of the instructions) .....                                       | .....                         | .....                         |
| 3. Sales (see Exclusions on page 5 of the instructions) .....   | <b>12,000.</b>                | .....                         |
| 4. Ohio apportionment ratio. Add lines 1c, 2 and 3 (enter ratio here and on Part I, C, line 11) ..... | <b>1.000000</b>               | .....                         |

OH IT 1040	QUALIFYING INCOME FOR JOINT FILING CREDIT	STATEMENT	1
DESCRIPTION	TAXPAYER	SPOUSE	
WAGES, SALARIES, TIPS, ETC.	165,300.	40,751.	
BUSINESS INCOME(LOSS)	1,947.	0.	
LESS: TOTAL FEDERAL ADJUSTMENTS	-276.	0.	
 TOTAL QUALIFYING INCOME (CREDIT APPLIES ONLY IF BOTH \$500 OR MORE)	 166,971.	 40,751.	

COPY

STATE OF OHIO DISCLOSURE INFORMATION

BY SUBMITTING THIS RETURN ELECTRONICALLY, THE TAXPAYER ACCEPTS THE FOLLOWING STATEMENTS:

UNDER PENALTIES OF PERJURY, I DECLARE THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE OHIO INCOME TAX RETURN AND IF APPLICABLE, THE OHIO SCHOOL DISTRICT INCOME TAX RETURN IS TRUE, CORRECT AND COMPLETE. I ALSO DECLARE UNDER PENALTIES OF PERJURY THAT IF I AM FILING A RETURN WITH MY SPOUSE, I AM AUTHORIZED TO MAKE THIS DECLARATION ON HIS/HER BEHALF AND TO FILE THE RETURN FOR BOTH OF US.

THE OHIO DEPARTMENT OF TAXATION IS NOT RESPONSIBLE FOR THE MISAPPLICATION OF A DIRECT DEPOSIT REFUND INTO A CHECKING, SAVINGS, IRA OR 529 COLLEGEADVANTAGE ACCOUNT THAT IS CAUSED BY ERROR, NEGLIGENCE OR MALFEASANCE ON THE PART OF THE TAXPAYER, ELECTRONIC FILER, FINANCIAL INSTITUTION, OR ANY OF THEIR AGENTS.

COPY