

**APPLICATION OF MARGARET “AMIE” KOZAN**  
**FIFTH DISTRICT COURT OF APPEAL**



**APPLICATION FOR NOMINATION TO THE FIFTH DISTRICT COURT OF APPEAL**

(Please attach additional pages as needed to respond fully to questions.)<sup>1</sup>

**DATE:** December 14, 2018 Florida Bar No.: 165026

**GENERAL:** Social Security No.: [REDACTED]

1. Name Margaret "Amie" Kozan E-mail: amie@kozanlaw.com  
Date Admitted to Practice in Florida: 04/22/99  
Date Admitted to Practice in other States: 10/06/95

2. State current employer and title, including professional position and any public or judicial office.

Margaret E. Kozan, P.A.; President and sole shareholder

3. Business address: 803 Maryland Avenue  
City: Winter Park County: Orange State: FL ZIP: 32789  
Telephone: (407) 975-3372 FAX

4. Residential address: 803 Maryland Avenue  
City: Winter Park County: Orange State: FL ZIP: 32789  
Since: 2000 Telephone: (407) 975-3372

5. Place of birth: Baton Rouge, LA  
Date of birth: April 9, 1969 Age: 49

6a. Length of residence in State of Florida: 20 years

6b. Are you a registered voter?  Yes  No  
If so, in what county are you registered? Orange

7. Marital status: Single  
If married: Spouse's name   
Date of marriage   
Spouse's occupation

If ever divorced give for each marriage name(s) of spouse(s), current address for each former spouse, date and place of divorce, court and case number for each divorce.

N/A

<sup>1</sup> For the convenience of the reader and to allow sufficient space for complete answers within the document, the applicant has retyped the judicial application form (Doc. Rev. 100209-OGC). Thus, while formatting may be different, the substance of the information contained herein should be identical to that within the form.

8. Children

*Name(s)*                      *Age(s)*      *Occupation(s)*                      *Residential address(es)*

N/A

9. Military Service (including Reserves)

*Service*                      *Branch*                      *Highest Rank*                      *Dates*

N/A

Rank at time of discharge \_\_\_\_\_ Type of discharge \_\_\_\_\_

Awards or citations \_\_\_\_\_

**HEALTH:**

10. Are you currently addicted to or dependent upon the use of narcotics, drugs, or intoxicating beverages? If yes, state the details, including the date(s).

No.

11a. During the last ten years have you been hospitalized or have you consulted a professional or have you received treatment or a diagnosis from a professional for any of the following: Kleptomania, Pathological or Compulsive Gambling, Pedophilia, Exhibitionism or Voyeurism?

Yes \_\_\_\_\_ No ✓ \_\_\_\_\_

If your answer is yes, please direct such professional, hospital and other facility to furnish the Chairperson of the Commission any information the Commission may request with respect to any such hospitalization, consultation, treatment, or diagnosis. ["Professional" includes a Physician, Psychiatrist, Psychologist, Psychotherapist or Mental Health Counselor.]

Please describe such treatment or diagnosis.

N/A

11b. In the past ten years have any of the following occurred to you which would interfere with your ability to work in a competent and professional manner?

- Experiencing periods of no sleep for 2 or 3 nights
- Experiencing periods of hyperactivity
- Spending money profusely with extremely poor judgment
- Suffered from extreme loss of appetite
- Issuing checks without sufficient funds
- Defaulting on a loan
- Experiencing frequent mood swings
- Uncontrollable tiredness
- Falling asleep without warning in the middle of an activity

Yes \_\_\_\_\_ No  \_\_\_\_\_

If yes, please explain.

N/A

12a. Do you currently have a physical or mental impairment which in any way limits your ability or fitness to properly exercise your duties as a member of the Judiciary in a competent and professional manner?

Yes \_\_\_\_\_ No  \_\_\_\_\_

12b. If your answer to the question above is Yes, are the limitations or impairments caused by your physical or mental health impairment reduced or ameliorated because you receive ongoing treatment (with or without medication) or participate in a monitoring or counseling program?

N/A

Describe such problem and any treatment or program of monitoring or counseling.

N/A

13. During the last ten years, have you ever been declared legally incompetent or have you or your property been placed under any guardianship, conservatorship or committee? If yes, give full details as to court, date and circumstances.

No.

14. During the last ten years, have you unlawfully used controlled substances, narcotic drugs or dangerous drugs as defined by Federal or State laws? If your answer is "Yes," explain in detail. (Unlawful use includes the use of one or more drugs and/or the unlawful possession or distribution of drugs. It does not include the use of drugs taken under supervision of a licensed health care professional or other uses authorized by Federal law provisions.)

No.

15. In the past ten years, have you ever been reprimanded, demoted, disciplined, placed on probation, suspended, cautioned or terminated by an employer as result of your alleged consumption of alcohol, prescription drugs or illegal use of drugs? If so, please state the circumstances under which such action was taken, the name(s) of any persons who took such action, and the background and resolution of such action.

No.

16. Have you ever refused to submit to a test to determine whether you had consumed and/or were under the influence of alcohol or drugs? If so, please state the date you were requested to submit to such a test, the type of test required, the name of the entity requesting that you submit to the test, the outcome of your refusal and the reason why you refused to submit to such a test.

No.

17. In the past ten years, have you suffered memory loss or impaired judgment for any reason? If so, please explain in full.

No.

**EDUCATION:**

- 18a. Secondary schools, colleges and law schools attended.

<i>Schools</i>	<i>Class Standing</i>	<i>Dates of Attendance</i>	<i>Degree</i>
Louisiana State University School of Law	16/190 (top 10%)	1992-1995	J.D.
Louisiana State University	unknown	1987-1991	B.A.
Baton Rouge Magnet High School	unknown	1983-1987	Diploma

- 18b. List and describe academic scholarships earned, honor societies or other awards.

*Order of the Coif* (honorary scholastic society)  
Louisiana Law Review, Senior Editor

Louisiana Law Review Write-On Member  
 LSU Law School Hall of Fame  
 Chancellor's List (Fall 1994; Spring 1995)  
 Marvin Osborn Scholarship Award (undergraduate journalism education award)

**NON-LEGAL EMPLOYMENT:**

19. List all previous full-time non-legal jobs or positions held since 21 in chronological order and briefly describe them.

<i>Date</i>	<i>Position</i>	<i>Employer</i>	<i>Address</i>
2005-2007	Managing Member	M.E.K. Management & Promotions; Jolie Terre Investments	803 Maryland Ave. Winter Park, FL 32789
1991-1992	Press Assistant	Office of the Governor	900 N. 3rd Street Baton Rouge, LA 70802
1987-1991	News Director/ Reporter; Announcer	WYNK Radio	5555 Hilton Ave. Suite 500 Baton Rouge, LA 70808

**PROFESSIONAL ADMISSIONS:**

20. List all courts (including state bar admissions) and administrative bodies having special admission requirements to which you have ever been admitted to practice, giving the dates of admission, and if applicable, state whether you have been suspended or resigned.

<i>Court or Administrative Body</i>	<i>Date of Admission</i>
The Florida Bar	1999
Louisiana State Bar Association (inactive)	1995
United States Supreme Court	2013
United States Court of Appeals for the Eleventh Circuit	2012
United States District Court for the Middle District of Florida	1999
United States District Courts for the Eastern, Middle, and Western Districts of Louisiana	1995

**LAW PRACTICE:** (If you are a sitting judge, answer questions 21 through 26 with reference to the years before you became a judge.)

21. State the names, dates and addresses for all firms with which you have been associated in practice, governmental agencies, or private business organizations by which you have been employed, periods you have practiced as a sole practitioner, law clerkships and other employment.

<i>Position</i>	<i>Name of Firm</i>	<i>Address</i>	<i>Dates</i>
Attorney/Owner	Margaret E. Kozan, P.A.	803 Maryland Ave. Winter Park, FL 32789	2011-Present
Contract Attorney	Various Firms	803 Maryland Ave. Winter Park, FL 32789	2006-2011
Of Counsel	Stanton & Gasdick	390 N. Orange Ave. Orlando, FL 32801	2009-2011
Of Counsel	Brownstone Law	400 N. New York Ave. Suite 215 Winter Park, FL 32789	2007-2009
Associate Media & Appellate	Gordon, Hargrove & James	201 S. Orange Ave. Suite 1090 Orlando, FL 32801	2003-2004
Associate Media Law	Holland & Knight	200 S. Orange Ave. Suite 2600 Orlando, FL 32801	1999-2003
		400 N. Ashley Dr. Suite 2300 Tampa, FL 33601	1998-1999
Associate Commercial Litigation	Phelps Dunbar	400 Convention St. Suite 1100 Baton Rouge, LA 70802	1996-1998
Judicial Clerk	United States District Judge Frank Polozola	U.S. Courthouse 777 Florida Street Baton Rouge, LA 70801	1995-1996
Summer Associate	Jackson & Walker	1401 McKinney St. Suite 1900 Houston, TX 77010	May - June 1994

Summer Associate	Taylor, Porter, Brooks & Phillips	50 Laurel St. 8th Floor Baton Rouge, LA 70801	July - Aug. 1994
Law Clerk	Breazeale, Sachse & Wilson	One American Place 301 Main Street Suite 2300 Baton Rouge, LA 70802	Jan. - Apr. 1994

22. Describe the general nature of your current practice including any certifications which you possess; additionally, if your practice is substantially different from your prior practice or if you are not now practicing law, give details of prior practice. Describe your typical clients or former clients and the problems for which they sought your services.

**RESPONSE:**

For the last twelve years, I have focused my practice on appellate litigation, strategic trial support, and civil litigation. I handle civil appeals in a variety of substantive areas, including business, family, insurance, and personal injury. My appellate experience extends to reviews of final and non-final orders, through both traditional appellate review and via original proceedings. I have represented clients in state and federal appellate courts.

Additionally, I provide contract legal services to litigators. I routinely draft dispositive motions and oppositions thereto; *Daubert* motions; and motions *in limine*. I assist in developing overall case strategy, narrowing issues, preparing cases for trial (or best positioning them for favorable settlement), and maximizing the chances a favorable judgment will survive a subsequent appeal.

My current practice is substantially different from my prior practice. Previously, I worked in media law representing newspapers, television stations, and other media entities (mostly while at Holland & Knight). My practice focused on media-related litigation such as defamation and privacy, access to public records and courtrooms, pre-publication review, media-related intellectual property issues, and promotion/marketing law.

Prior to moving to Florida, I worked at the Baton Rouge office of Phelps Dunbar where I practiced commercial litigation and intellectual property law.

23. What percentage of your appearance in courts in the last five years or last five years of practice (include the dates) was in:

Court		Area of Practice	
Federal Appellate	<u>10</u> %	Civil	<u>90</u> %
Federal Trial	<u>10</u> %	Criminal	<u>        </u> %
Federal Other	<u>        </u> %	Family	<u>10</u> %
State Appellate	<u>60</u> %	Probate	<u>        </u> %
State Trial	<u>20</u> %		
State Administrative	<u>        </u> %		
State Other	<u>        </u> %		



TOTAL \_\_\_\_\_ 100 %

TOTAL \_\_\_\_\_ 100 %

24. In your lifetime, how many (number) of the cases you have tried to verdict or judgment were:

Jury? \_\_\_\_\_ N/A \_\_\_\_\_ Non-jury? \_\_\_\_\_ N/A \_\_\_\_\_

Arbitration? \_\_\_\_\_ N/A \_\_\_\_\_ Administrative Bodies? \_\_\_\_\_ N/A \_\_\_\_\_

25. Within the last ten years, have you ever been formally reprimanded, sanctioned, demoted, disciplined, placed on probation, suspended or terminated by an employer or tribunal before which you have appeared? If so, please state the circumstances under which such action was taken, the date(s) such action was taken, the name(s) of any persons who took such action, and the background and resolution of such action.

No.

26. In the last ten years, have you failed to meet any deadline imposed by court order or received notice that you have not complied with substantive requirements of any business or contractual arrangement? If so, please explain in full.

No.

27a. For your last 6 cases, which were tried to verdict before a jury or arbitration panel or tried to judgment before a judge, list the names and telephone numbers of trial counsel on all sides and court case numbers (include appellate cases).

**RESPONSE:**

This list includes only cases in which I formally appeared as counsel of record, not cases for which I provided background trial support services:

*Fields v. Fields,*  
Case No. 5D17-3751, Fifth District Court of Appeal

Opposing counsel: Megan D. Widmeyer; Law Offices of Megan D. Widmeyer, P.A.; 954-745-7476

Co/trial counsel: Daniel C. Elkins, Law Offices of Elkins & Freedman; 407-830-1177

*Hitchcock v. Mahaffey,*  
Case No. 5D16-0533, Fifth District Court of Appeal

Opposing counsel: Michael Clark and Betsy Gallagher; Kubicki Draper, P.A.; 813-204-9776

Co-counsel: Nicholas Shannin; Shannin Law Firm, P.A.; 407-985-2222

*Saunders v. St. Cloud 192 Pet Doc Hospital, LLC,*  
Case No. 5D17-45, Fifth District Court of Appeal

Opposing counsel: John Finnigan; Finnigan Law Firm, P.A.; 407-478-3700

Co-counsel: Travis Hollifield; Hollifield Legal Centre; 407-599-9590

*Anderson v. Hilton Hotels Corp., et al.,*  
Case No. SC15-124, Florida Supreme Court

Opposing counsel: Shelley Leinicke (formerly of Wicker Smith); 954-423-8856  
Michael D'Lugo; Wicker Smith; 407-317-2160  
Pamela Chamberlin; Mitrani Rynor Damsky & Toland;  
305-358-0050

Co-counsel: Thomas D. Hall and John S. Mills; The Mills Firm, P.A.;  
850-765-0897  
Barbara Eagan; Eagan Appellate Law; 407-286-2204  
W. Riley Allen; Riley Allen Law (trial counsel); 407-838-2000  
Simon L. Wiseman; The Wiseman Law Firm (trial counsel);  
407-420-4647

*State Farm Mutual Ins. Co. v. Shipp,*  
Case No. 5D14-3124, Fifth District Court of Appeal

Opposing counsel: Diane H. Tutt; Conroy Simberg; 954-961-1400  
John L. Morrow; Conroy Simberg; 407-649-9797

Co-counsel: Glenn M. Klausman; Glenn Klausman; P.A.; 407-917-1718  
Barbara Eagan; Eagan Appellate Law; 407-286-2204

*Hilton Hotels Corp., v. Anderson,*  
Case Nos. 5D13-1722, 5D13-2552, 5D13-2553, Fifth District Court of Appeal

Opposing counsel: Shelley Leinicke; (formerly of Wicker Smith);  
954-423-8856  
Pamela Chamberlin; Mitrani Rynor Damsky & Toland;  
305-358-0050

Co-counsel: Barbara Eagan; Eagan Appellate Law; 407-286-2204  
W. Riley Allen; Riley Allen Law (trial counsel); 407-838-2000  
Simon L. Wiseman; The Wiseman Law Firm (trial counsel);  
407-420-4647

27b. For your last 6 cases, which were settled in mediation or settled without mediation or trial, list the names and telephone numbers of trial counsel on all sides and court case numbers (include appellate cases).

**RESPONSE:**

*RAK Porcelain USA, Inc. v. Dukas,*  
Case No. 5D18-2008, Fifth District Court of Appeal

Opposing counsel: Eric Horbey; Lazer, Aptheker, Rosella & Yedid, P.C.;  
561-899-0225

Co-counsel: John Finnigan; Finnigan Law Firm, P.A.,  
407-478-3700

*Mounts v. United States of America,*  
Case No. 17-11603-B, Eleventh Circuit Court of Appeals

Opposing counsel: Ralph E. Hopkins; U.S. Attorney's Office; 407-648-7500  
Karin B. Hoppman; U.S. Attorney's Office; 813-274-6000

Co-counsel: Laurie Webb Daniel; Holland & Knight, 404-817-8500  
Anthony Sos; Dellecker Wilson King McKenna Ruffier &  
Sos; 407-244-3000

*Garcia v. Branco,*  
Case No. 2D17-81, Second District Court of Appeal

Opposing counsel: John Daly and Jennifer Hoge; Rissman Barrett;  
407-839-0120

Co/trial counsel: William Tonelli and Samuel King; Dellecker Wilson King  
McKenna Ruffier & Sos; 407-244-3000

*M.B. v. Zempel,*  
Case No. 5D14-4562, Fifth District Court of Appeal

Opposing Counsel: Shelley H. Leinicke (formerly with Wicker Smith);  
954-423-8856  
Robert C. Barouth; Wicker Smith; 954-467-6405  
Jon Lambe; Ferderigos & Lambe; 407-244-3340

Co/trial counsel: Michael J. Damaso, II; Wooten Kimbrough, P.A.;  
407-843-7060

*State Farm Mutual Automobile Ins. Co. v. Sim,*  
Case No. 5D14-3123, Fifth District Court of Appeal

Opposing Counsel: Diane H. Tutt; Conroy Simberg; 954-961-1400  
John L. Morrow; Conroy Simberg; 407-649-9797

Co-counsel: Glenn M. Klausman; Glenn Klausman, P.A.; 407-917-1718  
Barbara A. Eagan; Eagan Appellate Law; 407-286-2204

*South Bay Homeowners' Association, Inc. v. Jakes,*  
Case No. 2008-CA-001939-O, Ninth Judicial Circuit, Orange County

Opposing Counsel: Thomas R. Slaten, Jr.; Larsen & Associates; 407-841-6555

27c. During the last five years, how frequently have you appeared at administrative hearings? \_\_\_\_\_ average times per month

N/A

27d. During the last five years, how frequently have you appeared in Court? \_\_\_\_\_ average times per month?

**RESPONSE:**

I have appeared in court a few times per year.

27e. During the last five years, if your practice was substantially personal injury, what percentage of your work was in representation of plaintiffs? \_\_\_\_\_%  
Defendants? \_\_\_\_\_%

**RESPONSE:**

A substantial portion of my work over the past five years has been the provision of legal services as a contract/consulting attorney to litigators. While these litigators include personal injury attorneys, I would not characterize my practice as "substantially personal injury."

28. If during any prior period you have appeared in court with greater frequency than during the last five years, indicate the period during which this was so and give for such prior periods a succinct statement of the part you played in the litigation, numbers of cases and whether jury or non-jury.

**RESPONSE:**

During my years as a media lawyer and commercial litigator, I did appear in court with greater frequency than I have during the last five years. As a media attorney, I appeared at hearings on media-related issues such as reporter access to courtrooms and motions to quash reporter subpoenas. Most lawsuits against media entities resolved on motions to dismiss or motions for summary judgment. As both a media lawyer and commercial litigator, I have appeared at and argued hearings on dispositive motions, motions to compel, motions to strike affirmative defenses, and similar issues. My role would have been to take primary responsibility for writing and arguing such motions. I would estimate I have made several dozen such appearances over the course of my career.

29. For the cases you have tried to award in arbitration, during each of the past five years, indicate whether you were sole, associate or chief counsel. Give citations of any reported cases.

N/A.

30. List and describe the six most significant cases which you personally litigated giving case style, number and citation to reported decisions, if any. Identify your client and describe the nature of your participation in the case and the reason you believe it to be significant. Give the name of the court and judge, the date tried, and names of other attorneys involved.

**RESPONSE:**

1. *Anderson v. Hilton Hotels Corp.*, No. SC15-124, 202 So. 3d 846 (Fla. 2016), 182 So. 3d 630 (Fla. 2015):

The Florida Supreme Court unanimously concluded that a proposal for settlement, which lower courts had refused to enforce because of a purported ambiguity, was indeed enforceable. The court's opinion clarified Florida law regarding what constitutes a reasonable ambiguity in proposals for settlement made pursuant to section 768.79, Florida Statutes, and Florida Rule of Civil Procedure 1.442. Specifically, the Court held that use of the term "claims" in a proposal for settlement did not render the proposal ambiguous when the singular "plaintiff" was used throughout the proposal and plaintiff was defined as "Troy Anderson." The Court held that the purported ambiguity—whether the proposal also attempted to settle the wife's loss of consortium claim—was unreasonable and in contravention of the Court's prior directive that lower courts should not "nitpick" proposals for settlement in search of ambiguity, as they are intended to end judicial labor, not create more.

The court also held that when evaluating a party's entitlement to fees, it is improper for courts to combine separate offers to various defendants and compare them, collectively, to the judgment obtained.

The Court's opinion is important for both plaintiffs and defendants in making and reviewing proposals for settlement. Because the offer of judgment statute creates an entitlement to attorneys' fees when the statutory and procedural requirements have been met, if properly enforced, the statute can provide a valuable tool for ending litigation.

2. *Bill Kasper Construction Co. v. Morrison*, 5D12-672, 93 So. 3d 1061 (Fla. 5th DCA 2012) (*en banc*):

In this *en banc* decision, the Fifth District Court of Appeal receded from prior decisions allowing extraordinary review of certain non-final trial court orders. This case is significant because the Fifth District drew a clear line regarding the types of orders for which the court will no longer grant certiorari relief. More specifically, the court held that orders striking the testimony of material witnesses do not present the irreparable harm necessary for invocation of the court's certiorari jurisdiction because any harm can be remedied on plenary review. The case is also significant in that the concurring and dissenting opinions provide insight into the types of non-final orders that are likely to meet the irreparable harm test.

3. *Earnhardt v. Volusia County, Office of the Medical Examiner, Case No. 2001-30373-CICI, Seventh Judicial Circuit, Volusia County:*

NASCAR driver Dale Earnhardt died on February 18, 2001, when, during the last lap of the Daytona 500, his car crashed into the outside retaining wall. The Orlando Sentinel had published a multi-part series into racing safety, examining whether NASCAR should implement certain innovations such as soft wall technology designed to improve driver safety. Among the questions the Sentinel raised was whether NASCAR should join other racing leagues in requiring drivers to wear a head and neck safety (“HANS”) device. According to many experts, the device lowers the likelihood of head and neck injuries. The year preceding Earnhardt’s death, three NASCAR drivers died from basilar skull fracture.

Following Earnhardt’s death, the Volusia County medical examiner performed an autopsy and reported that Earnhardt died of basilar skull fracture. According to media reports, a few days after the autopsy, NASCAR sent one of its physicians to view the Medical Examiner’s records of the autopsy, including the autopsy photographs. The next day, Earnhardt’s widow, Teresa, filed a motion in Volusia County to prevent the Medical Examiner from allowing anyone else to view the autopsy photos. Meanwhile, the NASCAR physician who viewed the autopsy photos suggested in a news conference that Earnhardt’s basilar skull fracture was caused by his chin striking the steering wheel due to seatbelt failure (not because of the failure to wear a HANS device). The Orlando Sentinel made a public records request to view the photos. By viewing the photos, the newspaper hoped to determine whether Earnhardt’s body had bruising in places that may indicate whether the seat belt failed or whether the basilar skull fracture was caused by a severe head-whip that may have been prevented by a HANS device.

Because the office of the medical examiner is governmental, its records, including autopsy photos, were public records under Florida law. Nevertheless, a circuit court judge in Volusia County entered a temporary restraining order sealing the records from public view. The Orlando Sentinel intervened in the action. I was one of the attorneys representing the newspaper.

The newspaper publically announced it had no interest in publishing the photos. It wanted an expert in basilar skull fractures and crash injuries to view the autopsy report and photos to independently evaluate the Medical Examiner’s conclusion. The Orlando Sentinel thought the issue—whether mandated use of a HANS device may have prevented Earnhardt’s death—was newsworthy.

In advance of a hearing on whether the court should make the injunction permanent, Teresa Earnhardt held a press conference at a NASCAR race in Las Vegas asking fans and the public to support her effort to prevent the release of the autopsy photos. Her press conference created a firestorm of public opposition to the newspaper’s position and a legislative movement to change Florida’s public records law.

Facing strong public opposition, the Orlando Sentinel was forced to decide whether it would fight the larger war on public records as a matter of principle or reach a compromise that would allow it to pursue this particular story. The Orlando Sentinel chose the latter. It reached an agreement that permitted its expert to view the autopsy photos for the purpose of evaluating the accuracy of the medical examiner’s conclusion and opining on whether the HANS device might have saved Earnhardt’s life. After such examination, the records would remain sealed.

This case remains significant to me because it presents lasting questions regarding the value of public records which can serve as an important check on government. It exemplifies how the spotlight cast by one public figure coupled with the strength of an emotional narrative can swiftly effect a change in law, even to the detriment of valued principles.

The value our society places on government oversight, including access to public records, can be cyclical and influenced by current events. The tragic Pulse night club shooting is a more recent example. Exemptions created in the interest of victim privacy have been subject to criticism and reevaluation, often by the very individuals the exemptions were meant to protect.

4. *Paul E. Tyre, Jr. v. Norwoods, Inc. and Donald Simmons*; Case No. 2006-20433-CINS, Seventh Judicial Circuit, Volusia County; 5D10-0164, Fifth District Court of Appeal:

This case involved claims of breach of contract, breach of fiduciary duty, civil theft, and conversion by a former shareholder of Norwoods, Inc. The plaintiff claimed that he still owned stock in the company even though the company's majority shareholder, Simmons, had given him real property, valued at significantly more than the stock, in exchange for his interest in the corporation.

As counsel for the defendants, I deposed the plaintiff. During his testimony, the plaintiff admitted that the parties had agreed he would transfer all of his shares in the company in exchange for Simmons' interest in the real property. Based largely on this deposition testimony, I drafted a successful motion for summary judgment. The court entered judgment in favor of the defendants on all counts. The judgment was affirmed on appeal.

This case is significant to me because of how appreciative the clients were of the result obtained. With my assistance, and that of my co-counsel, the clients were able to sever a bad business relationship and return their attention to running the family business.

5. Petition for Binding Determination of Exemption; Site Address: 9332 Cypress Cove Drive Parcel ID #33-23-28-8140-00-080; Orange County Commission District 1; 2010.

On behalf of a landowner, I was involved in successfully petitioning Orange County's Environmental Protection Division ("EPD") for a binding determination of exemption from the requirements of Article X, Chapter 15, Orange County Code (the "Conservation Ordinance"). After initially taking the position that this property was exempt from its wetland ordinance, the EPD reversed course and, apparently at the urging of a disgruntled neighbor, cited the landowner for clearing vegetation in his yard claiming his parcel contained protected wetlands. The EPD sought to preclude the landowner from any future clearing of aquatic vegetation and to require him to restore the native wetland/aquatic vegetation he had previously removed.

The effective result of the EPD's position was to render unusable a large portion of this lakefront property and to block the homeowner's view of the lake. Meanwhile, the owner of an adjacent parcel had, without authorization, pumped lake water into what was designed to be a dry detention facility behind the neighbor's property. The neighbor installed a fountain in the new "pond" in an apparent effort to improve his view. Experts hired by my client opined that the filling of the dry detention facility raised the water table, contributing to

the saturation of my client's lower yard and promoting the growth of wetland and aquatic vegetation on his property.

By researching the history of the original property development, we were able to provide documentation to the EPD establishing that the property was lawfully developed and filled with soil prior to the effective date of the Conservation Ordinance and thus was exempt from the ordinance.

This case is significant because we regained the landowner's right to use his property. The case illuminates the tension between individual property rights and environmental regulations.

6. *In the Interest of J.C., Y.C., S.G., and B.G.*, Case No. DP14-173, Ninth Judicial Circuit, Orange County, Juvenile Division, 2014-15.

I served as guardian ad litem in a case involving allegations that a stepfather had sexually abused a minor child for nearly a decade. Adjudication of dependency had been withheld as to the mother. Four minor children had been placed in the temporary custody of the mother under the supervision of the Department of Children and Families when I was assigned to the case. The whereabouts of the stepfather were unknown, and it was suspected he had returned to his native country. As guardian ad litem, I was responsible for ensuring that the Department's case plan was adequately addressing the needs and interests of the four minor children.

The case presented many challenges. Even the initial assessment took multiple visits and phone calls. Building trust with the children required persistence. Over time, however, I was able to address academic issues and ensure allocated resources were being utilized. I worked to involve the older children in extra-curricular activities and witnessed improvement in their self-esteem.

There are many volunteers who regularly devote time and effort to difficult cases. While I like to think my efforts may have had a positive impact on the lives of these particular children, cases such as this are significant to me because they provide perspective, serving as a reminder of my own blessings and the need existing in my community.

31. Attach at least one example of legal writing which you personally wrote. If you have not personally written any legal documents recently, you may attach writing for which you had substantial responsibility. Please describe your degree of involvement in preparing the writing you attached.

**RESPONSE:**

I have attached an appellate brief, an opposition to a motion in limine, and an excerpt from an opposition to a motion for summary judgment, all of which I personally wrote. The latter two samples, which I wrote for trial attorneys, exemplify the type of trial support services I do.

**PRIOR JUDICIAL EXPERIENCE OR PUBLIC OFFICE:**

- 32a. Have you ever held judicial office or been a candidate for judicial office? If so, state the court(s) involved and the dates of service or dates of candidacy.



N/A

32b. List any prior quasi-judicial service:

<i>Dates</i>	<i>Name of Agency</i>	<i>Position Held</i>
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N/A

32c. Have you ever held or been a candidate for any other public office? If so, state the office, location and dates of service or candidacy.

No.

32d. If you have had prior judicial or quasi-judicial experience,

(i) List the names, phone numbers and address of six attorneys who appeared before you on matters of substance.

N/A

(ii) Describe the approximate number and nature of the cases you have handled during your judicial or quasi-judicial tenure.

N/A

(iii) List citations of any opinions which have been published.

N/A

(iv) List citations or styles and describe the five most significant cases you have tried or heard. Identify the parties, describe the cases and tell why you believe them to be significant. Give dates tried and names of attorneys involved.

N/A

(v) Has a complaint about you ever been made to the Judicial Qualifications Commission? If so, give date, describe complaint, whether or not there was a finding of probable cause, whether or not you have appeared before the Commission, and its resolution.

N/A

(vi) Have you ever held an attorney in contempt? If so, for each instance state name of attorney, approximate date and circumstances.

N/A

(vii) If you are a quasi-judicial officer (ALJ, Magistrate, General Master), have you ever been disciplined or reprimanded by a sitting judge? If so, describe.

N/A

**BUSINESS INVOLVEMENT:**

33a. If you are now an officer, director or otherwise engaged in the management of any business enterprise, state the name of such enterprise, the nature of the business, the nature of your duties, and whether you intend to resign such position immediately upon your appointment or election to judicial office.

**RESPONSE:**

The only such business is my professional association, Margaret E. Kozan, P.A., which I would dissolve upon my appointment to judicial office.

33b. Since being admitted to the Bar, have you ever been engaged in any occupation, business or profession other than the practice of law? If so, give details, including dates.

**RESPONSE:**

Yes. From approximately 2004-2007, I engaged in real estate investments through two limited liability companies, M.E.K. Management & Promotions, LLC, and Jolie Terre Investments, LLC. I also organized and directed a USTA Pro Circuit women's tennis tournament in Winter Park. Periodically over the years, I have done commercial voice-over work.

33c. State whether during the past five years you have received any fees or compensation of any kind, other than for legal services rendered, from any business enterprise, institution, organization, or association of any kind. If so, identify the source of such compensation, the nature of the business enterprise, institution, organization or association involved and the dates such compensation was paid and the amounts.

**RESPONSE:**

In December 2014, I was paid \$200.00 for providing voice talent for a video promoting downtown Orlando. I was paid by Prismatic, an advertising agency in Orlando.

**POSSIBLE BIAS OR PREJUDICE:**

34. The Commission is interested in knowing if there are certain types of cases, groups of entities, or extended relationships or associations which would limit the cases for which you could sit as the presiding judge. Please list all types or classifications of cases or litigants for which you as a general proposition believe it would be difficult for you to sit as the presiding judge. Indicate the reason for each situation as to why you believe you might be in conflict. If you have prior judicial experience, describe the types of cases from which you have recused yourself.

**RESPONSE:**

I would recuse myself if a family member or close personal friend were a party or attorney in a case before me or had a direct financial interest in the outcome. I would also recuse

myself from any cases I worked on prior to taking the bench and any case in which I had a direct financial interest.

**MISCELLANEOUS:**

35a. Have you ever been convicted of a felony or a first degree misdemeanor?

Yes \_\_\_\_\_ No  \_\_\_\_\_ If "Yes" what charges? \_\_\_\_\_

Where convicted? N/A \_\_\_\_\_ Date of Conviction: N/A \_\_\_\_\_

35b. Have you ever pled nolo contendere or pled guilty to a crime which is a felony or a first degree misdemeanor?

Yes \_\_\_\_\_ No  \_\_\_\_\_ If "Yes" what charges? \_\_\_\_\_

Where convicted? N/A \_\_\_\_\_ Date of Conviction: N/A \_\_\_\_\_

35c. Have you ever had the adjudication of guilt withheld for a crime which is a felony or a first degree misdemeanor?

Yes \_\_\_\_\_ No  \_\_\_\_\_ If "Yes" what charges? \_\_\_\_\_

Where convicted? N/A \_\_\_\_\_ Date of Conviction: N/A \_\_\_\_\_

36a. Have you ever been sued by a client? If so, give particulars including name of client, date suit filed, court, case number and disposition.

No.

36b. Has any lawsuit to your knowledge been filed alleging malpractice as a result of action or inaction on your part?

No.

36c. Have you or your professional liability insurance carrier ever settled a claim against you for professional malpractice? If so, give particulars, including the amounts involved.

No.

37a. Have you ever filed a personal petition in bankruptcy or has a petition in bankruptcy been filed against you?

No.

37b. Have you ever owned more than 25% of the issued and outstanding shares or acted as an officer or director of any corporation by which or against which a petition in bankruptcy has been filed? If so, give name of corporation, your relationship to it and date and caption of petition.

No.

38. Have you ever been a party to a lawsuit either as a plaintiff or as a defendant? If so, please supply the jurisdiction/county in which the lawsuit was filed, style, case number, nature of the lawsuit, whether you were Plaintiff or Defendant and its disposition.

**RESPONSE:**

To my only recollection, I have been named as a party to a lawsuit once as a result of a minor car collision. While stopped at a traffic light, my car was rear-ended by another vehicle, pushing my car into the vehicle stopped in front of mine. I may have been named as a defendant in a lawsuit brought by the owner of the front vehicle. I do not have records or recall the dates as it occurred more than 20 years ago in Baton Rouge. The case was handled by my insurance company. I do not recall the disposition.

39. Has there ever been a finding of probable cause or other citation issued against you or are you presently under investigation for a breach of ethics or unprofessional conduct by any court, administrative agency, bar association, or other professional group. If so, give the particulars.

No.

40. To your knowledge within the last ten years, have any of your current or former co-workers, subordinates, supervisors, customers or clients ever filed a formal complaint or formal accusation of misconduct against you with any regulatory or investigatory agency, or with your employer? If so, please state the date(s) of such formal complaint or formal accusation(s), the specific formal complaint or formal accusation(s) made, and the background and resolution of such action(s). (Any complaint filed with JQC, refer to 32d(v)).

No.

41. Are you currently the subject of an investigation which could result in civil, administrative or criminal action against you? If yes, please state the nature of the investigation, the agency conducting the investigation, and the expected completion date of the investigation.

No.

42. In the past ten years, have you been subject to or threatened with eviction proceedings? If yes, please explain.

No.

- 43a. Have you filed all past tax returns as required by federal, state, local and other government authorities?

Yes  No  If no, please explain. \_\_\_\_\_

43b. Have you ever paid a tax penalty?

Yes       √            No \_\_\_\_\_ If yes, please explain what and why.

In 2016, I paid a penalty of \$341.25 for failing to make a proper federal tax deposit. The tax deposits owed for the third quarter of 2015 were required to be paid by the 15<sup>th</sup> of the month following the quarter, but due to an error by my accountant, I did not make the payment until the end of the month. I immediately paid the penalty and my accounting firm deducted the amount of the penalty from my invoice.

43c. Has a tax lien ever been filed against you? If so, by whom, when, where and why?

No.

### HONORS AND PUBLICATIONS

44. If you have published any books or articles, list them, giving citations and dates.

**RESPONSE:**

In April of 2012, I had an article published in *The Briefs*, Vol. 80, No. 4 at 8, entitled *Preservation of Error for Appeal: Jury Selection*.

45. List any honors, prizes or awards you have received. Give dates.

**RESPONSE:**

In addition to those listed in 18b above, I have been selected to *Super Lawyers* in the area of appellate practice every year since 2015.

46. List and describe any speeches or lectures you have given.

**RESPONSE:**

November 16, 2018: Presenter of *Discretionary Interlocutory Appeals under 28 U.S.C. § 1292(b)*, OCBA Appellate Practice Committee seminar “Practicing in the Eleventh Circuit Court of Appeals”

February 2, 2017: Presenter with Tony Sos of *Tips and Traps for Trial Lawyers*, OCBA Appellate Practice Committee seminar, “Federal Traps for State Court Practitioners”

April 15, 2016: Moderator of judicial panel entitled *Everything You Wanted to Know: Differences Operationally Between the Fourth, Fifth, and Second District Courts of Appeal*. Panelists: Judge Damoorgian, Judge Orfinger, Judge Salario. OCBA Bench Bar Conference

May 27, 2015: Presenter with Stacy Ford, *Appellate Review of Discovery Issues*, OCBA Professionalism Committee seminar on discovery. The segment examined what types of discovery orders are reviewable by petition for writ of certiorari rather than as part of a plenary appeal following final judgment. It also addressed how to properly preserve

discovery issues for appeal and examined what types of sanctions are available for discovery violations, when and how sanctions orders are reviewable, and how to make sure such orders withstand challenge on appeal

April 21, 2015: Presenter with Nicholas Shannin and Barbara Eagan, *Attorneys' Fees Considerations in Court Awarded Fees*, OCBA Appellate Practice Committee seminar

February 19, 2015: Panelist with Ninth Circuit Judge Margaret Schreiber and Molly Smith, Judicial Clerk to United States District Judge Carlos Mendoza, *Pleadings: Striking the "Write" Balance in Complaints, Answers, Affirmative Defenses, and Replies*, OCBA Appellate Practice Committee seminar "Advanced Legal Drafting"

When I was practicing media law with Holland & Knight, I co-presented several educational seminars to television reporters on news gathering, privacy, and defamation. I also gave educational seminars to the marketing departments of newspaper clients on the basics of promotion marketing law.

47. Do you have a Martindale-Hubbell rating? Yes √ If so, what is it? AV-Preeminent

**PROFESSIONAL AND OTHER ACTIVITIES:**

48a. List all bar associations and professional societies of which you are a member and give the titles and dates of any office which you may have held in such groups and committees to which you belonged.

**RESPONSE:**

The Florida Bar

Appellate Practice Section

Ninth Circuit Grievance Committee "F": 2017-2020

Statewide Advertising Grievance Committee: 2013-2016

Orange County Bar Association

Appellate Practice Committee

Chair: 2015-2016

Vice Chair: 2014-2015

Professionalism Committee

Business Law Committee

Solo/Small Firm Committee

Judicial Relations Committee

Louisiana State Bar Association (inactive)

The Federalist Society

48b. List, in a fully identifiable fashion, all organizations, other than those identified in response to question No. 48(a), of which you have been a member since graduating from law school, including the titles and dates of any offices which you have held in each such organization.

**RESPONSE:**

Orange County Republican Executive Committee  
Central Florida Association of Women Lawyers  
United States Tennis Association  
LSU Orlando Alumni Association  
College Quarter Homeowner's Association

48c. List your hobbies or other vocational interests.

**RESPONSE:**

Tennis  
Cooking  
Reading  
Traveling  
Volunteering

48d. Do you now or have you ever belonged to any club or organization that in practice or policy restricts (or restricted during the time of your membership) its membership on the basis of race, religion, national origin or sex? If so, detail the name and nature of the club(s) or organization(s), relevant policies and practices and whether you intend to continue as a member if you are selected to serve on the bench.

**RESPONSE:**

I have been a member of women's tennis leagues that are restricted to women only. Time permitting, I would remain in those leagues. Otherwise, not to my knowledge.

48e. Describe any pro bono legal work you have done. Give dates.

**RESPONSE:**

I currently represent a client, *pro bono*, who is appellee in a family law appeal.

I have served as guardian *ad litem* in 2010-2011 and 2014-2015.

I have also participated in the *pro bono* committee of the Florida Bar's Appellate Practice section by helping to establish procedures for determining the need for *pro bono* appellate services, doing outreach to law schools, and assisting with CLE programs for legal aid attorneys.

49a. Have you attended any continuing legal education programs during the past five years? If so, in what substantive areas?

**RESPONSE:**

I have attended many legal education programs during the past five years. Most have been in the substantive area of appellate practice, but also in other many other substantive areas including professionalism and labor and employment.

- 49b. Have you taught any courses on law or lectured at bar association conferences, law school forums, or continuing legal education programs? If so, in what substantive areas?

**RESPONSE:**

Yes. See Answer to Question 46 above.

50. Describe any additional education or other experience you have which could assist you in holding judicial office.

**RESPONSE:**

Following law school, I was selected to serve as a judicial clerk for the Honorable Frank J. Polozola, United States District Judge for the Middle District of Louisiana (deceased). The experience was invaluable. Immediately out of law school, I was drafting judicial opinions based on my analysis of the submitted papers and independent research. I have honed my skills over the decades since.

51. Explain the particular potential contribution you believe your selection would bring to this position.

**RESPONSE:**

I have more than twenty years of legal experience. I have handled appeals in every appellate district in Florida as well as in the United States Court of Appeals for the Eleventh Circuit. I have also been involved in matters before the Florida Supreme Court and the United States Supreme Court.

I believe my analytical ability, writing skills, and worth ethic will allow me to be an effective member of the appellate court. My experience is diverse. I have worked for large and small law firms and have represented plaintiffs and defendants, as well as businesses and individuals. As an appellate practitioner and trial support attorney, I have the proven ability to quickly comprehend substantive issues in a wide variety of practice areas.

I studied law and began practice in Louisiana, which is a civil law jurisdiction, but have practiced common law in Florida for most of my career. The diversity of my training has broadened my perspective and sharpened my legal skills.

As a business owner, woman and solo practitioner, I would add diversity to the bench, though my qualifications should be the primary consideration.

52. If you have previously submitted a questionnaire or application to this or any other judicial nominating commission, please give the name of the commission and the approximate date of submission.

**RESPONSE:**

Fifth DCA JNC; May 2018  
Fifth DCA JNC; February 2017



53. Give any other information you feel would be helpful to the Commission in evaluating your application.

**RESPONSE:**

What I am most proud of over my legal career is that I have remained committed to high personal and ethical standards, not allowing those to be compromised by external pressures. Colleagues who have worked and served with me would best be able to comment on my professionalism, independence, integrity, and work product.

**REFERENCES:**

54. List the names, addresses and telephone numbers of ten persons who are in a position to comment on your qualifications for judicial position and of whom inquiry may be made by the Commission.

**RESPONSE:**

The Honorable James A. Edwards; Fifth District Court of Appeal, 300 South Beach Street, Daytona, FL 32114; 386-947-1586

The Honorable Thomas B. Smith; George C. Young U.S. District Courthouse, 401 W Central Blvd, Suite 4550, Orlando, FL 32801; 407-835-4305

Judge-elect Tom Young; Post Office Box 540087, Orlando, FL 32854; 407-373-0942

Tony Sos and Sam King; Dellecker Wilson King McKenna Ruffier & Sos, LLP; 719 Vassar St., Orlando, FL 32804; 407-244-3000

Barbara Eagan; Eagan Appellate Law, PLLC; 13835 Kirby Smith Rd; Orlando, FL 32832; 407-286-2204

Chris and Kathleen Skambis; The Skambis Law Firm; 720 Rugby St., Suite 120, Orlando, FL 32804; 407-649-0090

Suzanne Gilbert; Holland & Knight, LLP; 200 S. Orange Ave., Suite 2600, Orlando, FL 32801; 407-425-8500

Scott Justice; Walt Disney Parks and Resorts U.S., Inc., Post Office Box 10000, Lake Buena Vista, FL 32830-1000; 407-828-1739

John Stone Campbell III; Taylor Porter; 400 Laurel Street, Suite 800, Baton Rouge, LA 70801; 225-387-3221

Sunny Hillary; Hillary, P.A.; 605 East Robinson St., Suite 300; Orlando, FL 32801; 407-864-1616

Larry Watson; Upchurch Watson White & Max; 1060 Maitland Center Commons, Suite 440; Maitland, FL 32751; 407-661-1123

**CERTIFICATE**

I have read the foregoing questions carefully and have answered them truthfully, fully and completely. I hereby waive notice by and authorize The Florida Bar or any of its committees, educational and other institutions, the Judicial Qualifications Commission, the Florida Board of Bar Examiners or any judicial or professional disciplinary or supervisory body or commission, any references furnished by me, employers, business and professional associates, all governmental agencies and instrumentalities and all consumer and credit reporting agencies to release to the respective Judicial Nominating Commission and Office of the Governor any information, files, records or credit reports requested by the commission in connection with any consideration of me as possible nominee for appointment to judicial office. Information relating to any Florida Bar disciplinary proceedings is to be made available in accordance with Rule 3-7.1(l), Rules Regulating The Florida Bar. I recognize and agree that, pursuant to the Florida Constitution and the Uniform Rules of this commission, the contents of this questionnaire and other information received from or concerning me, and all interviews and proceedings of the commission, except for deliberations by the commission, shall be open to the public.

Further, I stipulate I have read, and understand the requirements of the Florida Code of Judicial Conduct.

Dated this 17th day of December, 2018.

Margaret E. Kozan  
Printed Name

Margaret S. Kozan  
Signature

(Pursuant to Section 119.071(4)(d)(1), F.S.), . . . The home addresses and telephone numbers of justices of the Supreme Court, district court of appeal judges, circuit court judges, and county court judges; the home addresses, telephone numbers, and places of employment of the spouses and children of justices and judges; and the names and locations of schools and day care facilities attended by the children of justices and judges are exempt from the provisions of subsection (1), dealing with public records.)

## **FINANCIAL HISTORY**

The applicant has elected to attach completed tax returns for the preceding three years in lieu of a current financial statement and financial history.

### **FORM 6 FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTEREST**

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#### **PART A -- NET WORTH**

Please enter the value of your net worth as of December 31 or a more current date. [Note: Net worth is not calculated by subtracting your reported liabilities from your reported assets, so please see the instructions on page 3.]

Net worth as of November 30, 2018 (approximate): \$1,124,326

---

#### **PART B - ASSETS**

##### **HOUSEHOLD GOODS AND PERSONAL EFFECTS:**

Household goods and personal effects may be reported in a lump sum if their aggregate value exceeds \$1,000. This category includes any of the following, if not held for investment purposes; jewelry; collections of stamps, guns, and numismatic items; art objects; household equipment and furnishings; clothing; other household items; and vehicles for personal use.

The aggregate value of my household goods and personal effects (described above) is \$30,000.00 (approximately).

**ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:****DESCRIPTION OF ASSET (specific description is required – see instructions p. 3)**

	<b>VALUE OF ASSET</b> (rounded to nearest do ar)
803 Maryland Avenue, Winter Park, FL 32789	\$395,000
2053 Dixie Belle Drive, Unit E, Orlando FL 32812	\$93,000
Undivided 1/3 interest in property located at the intersection of Sligo Road and Cheerful Valley Road, West Feliciana Parish, LA 70775	\$300,000
Fidelity IRA-BDA	\$315,835
Fidelity SEP-IRA	\$35,112
Fidelity Rollover IRA	\$103,770
Profit Sharing Keogh	\$27,145
Target (TGT) Stock	\$3,384
Entergy (ENT) Stock	\$1,074
Bank of America Savings Account	\$1,570
Bank of America Checking Account	\$5,636
Margaret E. Kozan, P.A.	\$85,008
First Green Bank HSA	\$2,852
TD Ameritrade Account	\$3,509

**PART C - LIABILITIES****LIABILITIES IN EXCESS OF \$1,000 (See instructions on page 4):****NAME AND ADDRESS OF CREDITOR****AMOUNT OF LIABILITY**

(rounded to nearest do ar)

Nationstar Mortgage LLC, 8950 Cypress Waters Blvd, Coppell, TX 75019	\$133,665
Bank of America, N.A., P.O. Box 660807, Dallas, TX 75266	\$23,371
SunTrust Mortgage, Inc., P.O. Box 26149, Richmond, VA 23260	\$121,798

**JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:****NAME AND ADDRESS OF CREDITOR****AMOUNT OF LIABILITY**

N/A

**PART D - INCOME**

You may ***EITHER*** (1) file a complete copy of your latest federal income tax return, including all W2's, schedules, and attachments, ***OR*** (2) file a sworn statement identifying each separate source and amount of income which exceeds \$1,000 including secondary sources of income, by completing the remainder of Part D, below.

I elect to file a copy of my latest federal income tax return and all W2's, schedules, and attachments.

(if you check this box and attach a copy of your latest tax return, you need not complete the remainder of Part D.)

[REMAINDER OF PART D EXCLUDED]

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**PART E – INTERESTS IN SPECIFIC BUSINESS [Instructions on page 7]**

	<b>BUSINESS ENTITY #1</b>	<b>BUSINESS ENTITY #2</b>	<b>BUSINESS ENTITY #3</b>
NAME OF BUSINESS ENTITY			
ADDRESS OF BUSINESS ENTITY			
PRINCIPAL BUSINESS ACTIVITY			
POSITION HELD WITH ENTITY			
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS			
NATURE OF MY OWNERSHIP INTEREST			

---

**IF ANY OF PARTS A THROUGH E ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE \_\_\_\_\_**

---

**OATH**

I, the person whose name appears at the beginning of this form, do depose on oath or affirmation and say that the information disclosed on this form and any attachments hereto is true, accurate, and complete.

Margaret S. Kozan  
**SIGNATURE**

**STATE OF FLORIDA**

**COUNTY OF ORANGE**

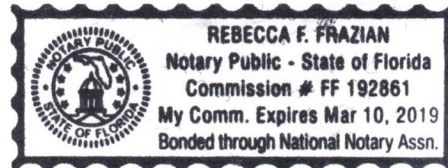
Sworn to (or affirmed) and subscribed before me this 17th day of December, 2018 by Margaret Kozan

[Signature]  
(Signature of Notary Public - State of Florida)

Rebecca Frazian  
(Print, Type, or Stamp Commissioned Name of Notary Public)

Personally Known X  
OR Produced Identification \_\_\_\_\_

Type of Identification Produced \_\_\_\_\_



FLORIDA DEPARTMENT OF LAW ENFORCEMENT

DISCLOSURE PURSUANT TO THE  
FAIR CREDIT REPORTING ACT (FCRA)

The Florida Department of Law Enforcement (FDLE) may obtain one or more consumer reports, including but not limited to credit reports, about you, for employment purposes as defined by the Fair Credit Reporting Act, including for determinations related to initial employments, reassignment, promotion, or other employment-related actions.

CONSUMER'S AUTHORIZATION FOR FDLE  
TO OBTAIN CONSUMER REPORT(S)

I have read and understand the above Disclosure. I authorize the Florida Department of Law Enforcement (FDLE) to obtain one or more consumer reports on me, for employment purposes, as described in the above Disclosure.

Printed Name of  
Applicant:

Margaret E. Kozan

Signature of Applicant:

Margaret E. Kozan

Date:

12/17/18

*FLORIDA DEPARTMENT OF LAW ENFORCEMENT*

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Printed Name of  
Applicant:

\_\_\_\_\_

Signature of Applicant:

\_\_\_\_\_

Date:

\_\_\_\_\_



IN THE DISTRICT COURT OF APPEAL FOR THE STATE OF FLORIDA  
FIFTH DISTRICT

AMANDA SAUNDERS,

Appellant,

Case No. 5D17-45

L.T. No. 2016-CA-001642-OC

v.

ST. CLOUD 192 PET DOC HOSPITAL, LLC,

Appellee.

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**APPELLANT'S INITIAL BRIEF**

On Appeal from a Non-Final Order of the Circuit Court of the Ninth Judicial  
Circuit in and for Orange County, Florida

---

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Attorneys for Appellant

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## STATEMENT OF THE CASE AND FACTS

On June 22, 2016, Appellant, Dr. Amanda Saunders (“Dr. Saunders”) filed a Complaint against St. Cloud 192 Pet Doc Hospital, LLC (“Pet Doc”) containing the following counts:

Count I: OCO Section 27 Sex Discrimination<sup>1</sup>

Count II: Negligent Hiring

Count III: Negligent Training

Count IV: Negligent Supervision & Retention

(App. at 1-8).

Specifically, Dr. Saunders alleged that while at work, a co-employee sexually harassed her to such a degree that she was constructively discharged from her employment. (App. at 3). She also alleged that she suffered damages because of Pet Doc’s negligent hiring, training, supervision, and retention of the harasser—a registered sex offender named Jonathan Albert Diaz. (*Id.*).

On August 2, 2016, Pet Doc filed an Answer and Affirmative Defenses. (App. at 11). Pet Doc did not move to compel arbitration or file any contract or agreement that could have formed the basis for such a motion. Rather, Pet Doc merely referenced the agreement throughout its Answer while admitting and

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<sup>1</sup> OCO Section 27 is an abbreviation of Osceola County Ordinances Article I, Section 27 which prohibits, among other matters, discrimination, harassment, and retaliation on the basis of sex.

denying the substantive allegations and asserting various affirmative defenses. (App. at 11-22).

Dr. Saunders initiated civil discovery on August 3, 2016, by serving her First Request for Production of Documents. This discovery went to the merits of the case and did not address any issues of arbitrability. Pet Doc did not object to the merits-based discovery on the basis of a pending issue of arbitrability, nor did it move the Court for a stay of discovery or to compel arbitration. Instead, Pet Doc actively participated in the discovery process by serving written Responses and Objections and providing the corresponding responsive documents. (App. at 61-74).

After reviewing Pet Doc's document production, on September 30, 2016, Dr. Saunders' counsel coordinated with Pet Doc's attorney to set the deposition of Pet Doc's primary owner and manager Dr. Larry Adkins for October 26, 2016. A Notice of Deposition under Florida Rule of Civil Procedure 1.310(b)(1) was filed. (App. at 25). It is undisputed that Pet Doc did not object to the setting of the deposition on the basis that this cause of action should be arbitrated.

The deposition of Dr. Adkins scheduled for October 26, 2016, was postponed due to illness. However, it was rescheduled for November 10, 2016, and then again for November 23, 2016.

Pet Doc appeared at the deposition on November 23, 2016 through its witness Dr. Adkins. (App. 76). Pet Doc's counsel asserted numerous objections to

questions from Dr. Saunders' counsel (thereby preserving the objections for later ruling by the trial court). (App. 78). Pet Doc's witness gave substantive responses dealing with the merits of the case. The deposition was fully completed on that date.

On October 19, 2016, just one week before the originally scheduled deposition was set to occur and nearly twelve weeks after its answered the Complaint, Pet Doc filed a Motion to Compel Arbitration and to Stay Proceedings Pending Completion of Arbitration. (App. 28). Attached to the motion was an exhibit entitled "Employment Agreement" ostensibly between Dr. Saunders and Pet Doc which contains language in paragraph 12 thereof that states:

Any claim or controversy that arises out of or relates to this agreement, or the breach of it, shall be settled by arbitration in accordance with the rules of the American Arbitration Association. Judgment upon the award rendered may be entered in any court with jurisdiction.

(App. at 36, 44).

Dr. Saunders opposed the motion to arbitrate on the grounds that Pet Doc waived any right it may have had to arbitrate by participating in discovery; and regardless of the waiver issue, Dr. Saunders' sexual harassment and common law negligence claims do not have a contractual nexus to the Employment Agreement and thus are not arbitrable. (App. at 46).

Pet Doc scheduled a hearing on its Motion to Compel Arbitration for December 7, 2017. The trial court (through the Honorable James Stroker as

substitute judge) conducted the hearing as scheduled and granted Pet Doc's Motion to Compel Arbitration. (App. at 79).

Pursuant to Rule 9.130(a)(3)(C)(iv) of the Florida Rules of Appellate Procedure, Dr. Saunders appeals the trial court's determination that Pet Doc is entitled to arbitration.

### **SUMMARY OF THE ARGUMENT**

There are three fundamental elements that must be considered when determining whether a dispute is required to proceed to arbitration: (1) whether a valid written agreement to arbitrate exists; (2) whether an arbitrable issue exists; and (3) whether the right to arbitration was waived. *Jackson v. Shakespeare Foundation, Inc.*, 108 So. 3d 587, 593 (Fla. 2013) citing *Seifert v. U.S. Home Corp.*, 750 So.2d 633, 636 (Fla. 1999). This case implicates elements two and three.

Dr. Saunders has alleged claims of sexual harassment and negligence arising from duties imposed by law, not contract. These duties are wholly independent of the Employment Agreement containing the arbitration provision. They apply to third parties and the public, not just to the signatories of the contract. The claims also do not require reference to or construction of the contract. Thus, as a matter of law, the contractual nexus required for a determination that the claims are arbitrable is absent.



Even if an arbitrable issue exists, Pet Doc has waived any right to arbitration by participating in the discovery process and availing itself of the Florida Rules of Civil Procedure.

## **ARGUMENT**

**Issue One: The trial court erred in compelling arbitration because the claims raised by Dr. Saunders lack the requisite contractual nexus with the Employment Agreement for the claims to be arbitrable as a matter of law.**

### **Standard of Review**

Appellate courts apply a *de novo* standard in reviewing orders compelling arbitration. *Vacation Beach, Inc. v. Charles Boyd Constr., Inc.*, 906 So. 2d 374, 376 (Fla. 5th DCA 2005). The basic question presented—whether, accepting as true the allegations of a complaint, the plaintiff has asserted claims that are subject to arbitration—is purely a legal one. *Terminix Int’l Co. v. Ponzio*, 693 So. 2d 104, 106 (Fla. 5th DCA 1997).

### **Argument on the Merits**

#### **A. The law requires a contractual nexus for a claim to be arbitrable.**

Florida Supreme Court precedent recognizes two basic types of arbitration provisions: (1) provisions with language and application narrow in scope, and (2) provisions with language and application more broad in scope. *Seifert v. U.S. Home Corp.*, 750 So. 2d 633, 636-37 (Fla. 1999).

An arbitration provision that is narrow in scope typically requires arbitration for claims or controversies “arising out of” the subject contract. *Id.* at 636. This type of provision limits arbitration to those claims that have a direct relationship to a contract’s terms and provisions. *Id.*

By contrast, an arbitration provision that is broad in scope typically requires arbitration for claims or controversies “arising out of or relating to” the subject contract. *Id.* at 637 (emphasis added). The addition of the words “relating to” broadens the scope of an arbitration provision to include those claims that are described as having a “significant relationship” to the contract—regardless of whether the claim is founded in tort or contract law. *Id.* at 637–38.

However, a “significant relationship” between a claim and an arbitration provision does not necessarily exist merely because the parties in the dispute have a contractual relationship. *Id.* Rather, a significant relationship is described to exist between an arbitration provision and a claim if there is a “contractual nexus” between the claims and the contract. *Id.* at 638.

A contractual nexus exists between a party’s claims and a contract where the claims present circumstances in which the resolution of the disputed issues requires either reference to, or construction of, a portion of the contract. *Id.* More specifically, a claim has a nexus to a contract and arises from the terms of the contract if it emanates from an inimitable duty created by the parties’ unique contractual relationship. *Id.* at 639.

In contrast, a claim does not have a nexus to a contract if it pertains to the breach of a duty otherwise imposed by law or in recognition of public policy, such as a duty under the general common law owed not only to the contracting parties but also to third parties and the public. *Id.*

Simply put, where there is no contractual nexus, there is no arbitrable issue.

**B. There is no contractual nexus in this case.**

The Employment Agreement at issue contains broad arbitration language. However, because there is no contractual nexus between Dr. Saunders claims and the Employment Agreement, as discussed below, the claims are not arbitrable.

Dr. Saunders' sexual harassment and negligence claims assert breaches of duties arising under statutory law (the OCO) and common law. These duties are owed not only to the contracting parties, but also to third parties (including at-will employees of Pet Doc). Moreover, the claims do not require the court to refer to or construe the contract. Thus, there is no contractual nexus to support the trial court's conclusion that the claims are arbitrable.

In the *Seifert* case, the Florida Supreme Court examined whether a negligence claim in a wrongful death action was within the scope of a broad arbitration provision in a contract for the sale and purchase of real property. *Seifert*, 750 So.2d at 635. The court held that the negligence-type claims did not have a significant relationship to the contract because they were founded in the tort of

common law negligence and were unrelated to any unique legal duties imposed under the contract. A contractual nexus was absent because the claims did not require some reference to or construction of the contract, but pertained to the duty of care imposed by general common law in recognition of public policy. *Id.* at 637, 640–41. As such, the Florida Supreme Court concluded that the negligence-type claims were not arbitrable. *Id.*

Similarly, in this case, despite the existence of a “broad” arbitration provision, the claims brought by Dr. Saunders (1) do not require reference to or construction of the contract and (2) pertain to the duty of care imposed by general common law and, in one instance, statutory law. Thus, as in *Seifert*, the claims are not arbitrable.

The facts of the present case are similar to *Boone v. Etkin*, 771 So. 2d 559 (Fla. 4th DCA 2000), and Appellant asserts that this Court should reach the same conclusion as the Fourth District did in *Boone*. That case, like this one, involved an employee’s claims of sexual harassment as well as tort claims against a former employer. Applying *Seifert*, the Fourth District held that the employee’s claims were not subject to arbitration despite the existence of an employment agreement containing an arbitration clause. *Boone*, 771 So. 2d at 561-62.

The clause at issue in *Boone* stated in pertinent part that “all disputes, claims and questions regarding the rights and obligations of the parties under the terms of this agreement shall be resolved through arbitration.” After reviewing the

arbitration provision in the context of the employment agreement, the Fourth District determined there was nothing in the agreement to indicate that either party intended to include sexual harassment litigation or tort claims arising under the common law within the scope of the contract in general or the arbitration provision in particular. *Id.* at 561. Rather, the employment agreement contained provisions relating solely to the duties and obligations of the parties in regard to their employer-employee relationship such as the employee's responsibilities, terms of employment, compensation, benefits, and related matters. *Id.* It did not address sexual harassment or tort claims arising out of the employer-employee relationship. In concluding that the claims were not arbitrable, the court noted that none of the employee's allegations assert that the employer's "duties arose from or were governed by the contract" and, citing *Seifert*, reasoned that "the mere existence of a contract is not sufficient to compel that this dispute be arbitrated." *Id.* at 562.

This case differs from *Boone* in two respects, neither of which is sufficiently material to warrant a different outcome. First, in *Boone*, the arbitration provision did not contain the "relating to" language that triggers a broad application, while the arbitration provision at issue in this case does have that broader language. However, under the test set forth in *Seifert*, that fact is inconsequential because of the lack of a contractual nexus between the contract and the claims asserted. Without the requisite contractual nexus, even with the broader language, Dr. Saunders' sexual harassment and negligence claims are not arbitrable.

Second, the Employment Agreement in this case, unlike in *Boone*, does declare that there is an anti-harassment and discrimination policy in the workplace. However, like in *Boone*, the agreement does not address *claims* of harassment or discrimination, nor does it contemplate how such claims will be handled. Rather, the policy is simply a general admonition against such behavior. For example, it imposes a duty upon Dr. Saunders, as an employee, not to engage in such conduct. It in no way contemplates or seeks to limit claims that may arise from her being a victim of such conduct. Neither the employment agreement in general nor the arbitration clause in particular addresses sexual harassment litigation initiated by Dr. Saunders or other tort claims arising out of the employer-employee relationship. The clause at issue here does not require that Dr. Saunders submit to arbitration every dispute she has with Pet Doc.

Simply put, the anti-harassment policy language in the employment agreement in no way changes the fact that Dr. Saunders' claims are based on breaches of duties imposed not by the contract, but by general law. The claims do not require the court to look to, reference, or construe the contract or the anti-harassment policy. Thus, the fact that the contract in this case includes anti-harassment language that was not present in *Boone* changes neither the analysis nor the outcome. Because Dr. Saunders based her claims on duties existing independently of the contract, the mere fact that the contract contains anti-harassment language does not render her claims arbitrable.

Had Dr. Saunders brought a claim based on duties that arose solely from Pet Doc's contractual undertaking, the result may be different. For example, in *Terminix Int'l v. Ponzio*, 693 So. 2d 104 (Fla. 5th DCA 1997), this Court held that personal injury claims arising from failure to perform under a contract were arbitrable. The complaint at issue alleged that Terminix had a duty, deriving from its contractual agreement, to eradicate certain pests and that it failed to do so resulting in bodily injury. The claims fell within the scope of the contract's arbitration provision because the duty owed—to eradicate pests—arose from Terminix's contractual undertaking. By contrast, Dr. Saunders' claims do not rest on duties Pet Doc undertook by contract, but on duties imposed by statutory and common law.

*Ponzio* distinguished another case involving pest eradication decided by the Fourth District, *Terminix v. Michaels*, 668 So. 2d 1013 (Fla. 4th DCA 1996), which concluded that the personal injury claims at issue there did not fall within the contract's arbitration provision. *Michaels* involved claims of personal injury alleged to have been caused by Terminix's use of ultra-hazardous chemicals. *Id.* The claims were based on a common law duty to warn “and not simply a duty imposed by the contract.” *Ponzio*, 693 So. 2d at 108.

The Florida Supreme Court similarly distinguished *Michaels* in yet another case involving claims arising from pest eradication, *Sears Authorized Termite & Pest Control v. Sullivan*, 816 So. 2d 603 (Fla. 2002). In *Sullivan*, the court

concluded that the cause of action rested upon the failure to perform under an agreement to control spiders and other pests. *Id.* at 606. Thus, the claims fell within the plain language of the arbitration provision contained within the pest eradication agreement. In so concluding, the Court reasoned:

This clearly is distinct from *Seifert*, in which we specifically held: “The tort claim filed in this case neither relies on the agreement nor refers to any provision within the agreement. Rather, the petitioner’s tort claim relates to duties wholly independent from the agreement.” We likewise find this case to be distinguishable from the Fourth District Court of Appeal’s decision in *Michaels*, in which the factual allegation was based on the use of ultra-hazardous chemicals. *See* 668 So. 2d at 1015. Rather, we find this case to be similar to the Fifth District Court of Appeal’s decision in *Ponzio*.

*Sullivan*, 816 So. 2d at 606.

The present case is like *Seifert* and *Michaels* and unlike *Ponzio* and *Sullivan*. Dr. Saunders did not bring any claims resting upon an alleged failure by Pet Doc to perform under the agreement. Instead, her claims relate to duties wholly independent of the agreement. Dr. Saunders’ claims neither rely upon the agreement nor refer to any provision in the agreement. Thus, as the courts decided in *Michaels* and *Seifert*, the claims are not arbitrable.

Public policy supports the result Appellant seeks. *Seifert*, 750 So. 2d at 642. To require Dr. Saunders to submit these claims to binding arbitration under the circumstances of this case “would deprive her of her rights to a trial by jury, due process and access to the courts.” *Id.* As the Florida Supreme Court has acknowledged, “[n]either the statutes validating arbitration clauses nor the policy



favoring such provisions should be used as a shield to block a party's access to a judicial forum in every case." *Id.* Absent "express language in the parties' contract mandating arbitration of such disputes," such a result would be "unjust." Neither the legislature "nor the courts in adopting any general policy favoring arbitration intended such a result." *Id.*

**Issue Two: The trial court erred in compelling arbitration because even if Dr. Saunders claims are arbitrable, Pet Doc waived any right to arbitration by participating in discovery.**

### **Standard of Review**

The *de novo* standard of review applies to orders compelling arbitration. *See Vacation Beach, Inc.*, 906 So. 2d at 376. Where facts are in dispute, the issue of whether a party has waived the right to arbitrate is reviewed for competent, substantial evidence. *Mora v. Abraham Chevrolet-Tampa, Inc.*, 913 So. 2d 32 (Fla. 2d DCA 2005). A review of a circuit court's application of law to undisputed facts, however, is reviewed *de novo*. *Id.* *See also Olson Elec. Co. v. Winter Park Redevelopment Agency*, 987 So. 2d 178 (Fla. 5th DCA 2008) In this case, the facts relating to Pet Doc's participation in the litigation are undisputed; therefore, the *de novo* standard of review applies.

### **Argument on the Merits**

It is settled law that a party may waive its contractual rights by taking actions inconsistent with those rights. *Raymond James Fin. Servs., Inc. v. Saldukas*,

896 So. 2d 707, 711 (Fla. 2005). Indeed, the Florida Supreme Court has instructed that “[a]n arbitration right must be safeguarded by a party who seeks to rely upon that right and the party must not act inconsistently with that right.” *Id.*

Courts have uniformly held that a party’s “active participation in litigation” is inconsistent with arbitration and waives it. *See, e.g., Strominger v. AmSouth Bank*, 991 So. 2d 1030, 1034 (Fla. 2d DCA 2008). In determining whether a party has waived the right to arbitration, “the essential question is whether, under the totality of the circumstances, the defaulting party has acted inconsistently with the arbitration right.” *Lion Gables Realty Ltd., v. Randall Mech., Inc.*, 65 So. 3d 1098 (Fla. 5th DCA 2011) (citation and internal quotations omitted).

Availing oneself of the benefits of discovery rules prior to seeking a motion compelling arbitration constitutes waiver of the right to arbitrate. *Preferred Mut. Ins. Co. v. Matrix Constr. Corp.*, 662 So. 2d 432 (Fla. 3d DCA 1995). Continuing to proceed with litigation after filing a motion to compel arbitration also constitutes waiver. *Winter v. Arvida Corp.*, 404 So. 2d 829 (Fla. 3d DCA 1981). As the Second District has explained, “[t]he courtroom may not be used as a convenient vestibule to the arbitration hall so as to allow a party to create his own unique structure combining litigation and arbitration.” *Green Tree Servicing, LLC v. McLeod*, 15 So. 3d 682 (Fla. 2d DCA 2009). *See also Lion Gables Realty*, 65 So. 3d at 1100-1101 (“The law in Florida is clear that a party’s participation in merits discovery constitutes a waiver of arbitration.”); *Olson Electric*, 987 So. 2d at 179 (reversing

order compelling arbitration because the defendant acted inconsistently with the right to arbitrate by participating in discovery directed to the merits of the lawsuit); *Estate of Orlanis ex rel. Marks v. Oakwood Terrace Skilled Nursing & Rehab. Ctr.*, 971 So. 2d 811, 812-813 (Fla. 3d DCA 2007) (recognizing that defendants availed themselves of benefit of discovery rules by propounding discovery).

In this case, the facts relating to Pet Doc's participation in the litigation are undisputed. Pet Doc filed an Answer and Affirmative Defenses to the Complaint. Although the Answer and Affirmative Defenses referenced an Employment Agreement and stated that Pet Doc is "making a limited appearance . . . while preserving and without any of its rights and remedies to compel arbitration" Pet Doc did not attach the referenced Employment Agreement, nor did it move to compel arbitration. *See App.* at 11.

Not only did Pet Doc substantively respond to the Complaint's allegations, it also then participated in discovery. Specifically, without moving to compel arbitration or objecting on that basis, Pet Doc provided substantive responses to requests for production of documents. It availed itself of the discovery rules by stating objections to numerous requests. *See Fla. R. Civ. P. 1.350(b)* (outlining procedure for responding to discovery requests, including stating of objections); *App.* at 61-63, 66-67, 68, 72 (Pet Doc's objections). Some of Pet Doc's responses to Dr. Saunders' discovery requests also demonstrate participation in the litigation

inconsistent with a desire to arbitrate. For example, in request 29, Dr. Saunders sought:

All exhibits that Defendant intends to offer into evidence at trial or which may be used to refresh [the] recollections of witnesses at depositions or trial.

Pet Doc responded:

Defendant has not yet identified or determined which documents that it may intend to offer into evidence during a trial of this action. Defendant will produce the requested documents as required pursuant to the Court's Scheduling Order that may be entered in this case.

App. at 71. Pet Doc's response shows its anticipation of a trial and a scheduling order from the trial court and that it seeks the protection of the Florida Rules of Civil Procedure and the trial court's administrative order process to shield it from disclosing requested documents.

Pet Doc waited nearly four months after the Complaint was filed and more than two months after filing its Answer and Affirmative Defenses before filing a motion to compel arbitration. During that time, the litigation was active, with Dr. Saunders propounding discovery, Pet Doc responding thereto, and the parties coordinating deposition dates.

Even after Pet Doc filed its motion to compel arbitration, but before the trial court could hear its motion, Pet Doc continued to act inconsistently with its asserted arbitration right. Pet Doc willingly engaged in discovery by tendering for deposition its chief and primary witness Dr. Larry Adkins. Pet Doc availed itself of

the discovery rules by placing objections on the record. *See* Fla. R. Civ. P. 1.310 (c); App. 78 (index page from deposition transcript reflecting objections).

Pet Doc sought to have it both ways. By actively participating in and defending the merits-based discovery in the state-court litigation, while still seeking arbitration, Pet Doc attempted to create its own unique structure of litigation and arbitration. Pet Doc has benefitted from ascertaining and responding to the types of formal questions, requests, and strategies employed by Dr. Saunders in litigation before trying to run for the cover of arbitration. This hedging of bets by a litigant should not be countenanced by the court.

To “participate” in merits-based discovery should not be construed to mean only the propounding or issuing of discovery. The stated principle that one who participates in litigation or discovery waives the right to arbitrate contains no such limiting language. And, indeed, the word “participate” means “to *receive* or have a part or share of; to partake of; ...” *See* Black’s Law Dictionary, 6th ed. (1990) (emphasis added). The Florida Supreme Court regularly turns to Black’s Law Dictionary for definitional authority. *See, e.g., Raymond James Fin. Servs., Inc. v. Phillips*, 126 So. 3d 186, 190-191 (Fla. 2013). Based on the plain meaning of the word “participate,” it is evident that Pet Doc actively participated in the litigation by defending its case, substantively responding to Dr. Saunders’ merits-based discovery, and availing itself of the procedural rules by stating objections.

If Pet Doc wished to preserve its asserted right to arbitration, it had a duty to act in a manner consistent with that objective. Pet Doc could have easily satisfied its duty by seeking a stay of all discovery pending the filing of a motion to compel arbitration or by simply objecting to the production of any documents or witnesses for deposition until the Court had an opportunity to rule on a motion to compel arbitration. Pet Doc did neither. It availed itself of the discovery rules and substantively participated in merits-based discovery. Pet Doc has therefore waived any right it may have possessed to compel arbitration.

### **CONCLUSION**

As shown, Dr. Saunders' sexual harassment and negligence claims have no significant relationship with the Employment Agreement. The claims are based on common law and statutory duties that apply to all persons, not just the signatories to the contract. Her claims do not rely on the contract, nor do they require reference to or construction of the contract. Absent this contractual nexus, the claims are not, as a matter of law, arbitrable.

Even if the claims were subject to arbitration, which they are not, Pet Doc waived its asserted right to arbitrate by actively participating in the litigation. Its conduct was inconsistent with its claimed contractual right.

The trial court's order compelling arbitration should be reversed.

Respectfully submitted,

/s/ Margaret E. Kozan

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**CERTIFICATE OF SERVICE**

**I HEREBY CERTIFY** that a copy of the above has been furnished via electronic mail on this January 19, 2017, to John Finnigan, Esq., Finnigan Law Firm, P.A., 1700 Maitland Avenue, Maitland, Florida 32751 at John@Finniganlaw.com.

/s/ Margaret E. Kozan

**CERTIFICATE OF COMPLIANCE**

I HEREBY CERTIFY that this Initial Brief of Appellant was computer-generated using Times New Roman fourteen point font, and thereby complies with Florida Rule of Appellate Procedure 9.210.

/s/ Margaret E. Kozan\_\_\_\_\_



UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
ORLANDO DIVISION

JENNIFER MOUNTS and  
STEVEN MOUNTS,

Plaintiffs,

Case No: 6:15-cv-11-Orl-41KRS

v.

UNITED STATES OF AMERICA,

Defendant.

\_\_\_\_\_ /

**PLAINTIFFS' OPPOSITION TO DEFENDANT'S MOTION IN LIMINE**

Plaintiffs oppose the motion *in limine* filed by the Defendant, the United States of America. The Defendant is fairly on notice of the expected testimony of Plaintiffs' treating providers; any claimed deficiencies should have been raised in a motion to compel prior to the close of discovery; Plaintiffs have diligently attempted to satisfy Defendant's concerns in the discovery spirit of open communication; and the opinions of Plaintiffs' treating physicians, formed during their evaluation and treatment of Ms. Mounts, are reliable. For these reasons, explained more fully below, Defendant's motion should be denied.

**FACTUAL BACKGROUND**

In this Federal Tort Claims Act case, Plaintiff Jennifer Mounts seeks recovery for the serious injuries she suffered in a February 2013 rear-end collision. While stopped at a light, Ms. Mounts was rear-ended by an automobile driven by an employee of Defendant while in the course and scope of his employment with the United States Department of Agriculture.

The medical records show Ms. Mounts was found unconscious by a bystander at the scene. She was trapped in the driver's seat of the front vehicle which sustained significant damage requiring emergency responders to extract her from the vehicle. The seat back mechanism had been broken and Ms. Mounts was found in a reclined position. She regained consciousness at some point when emergency medical services arrived, but has no memory of the impact or immediately following the collision. She was airlifted to Halifax Medical Center. Tests performed included a head CT. She was admitted for three days for close neurological evaluation and monitoring and was diagnosed with and treated for subarachnoid hemorrhage (determined to be acute) and moderate coma. (Relevant pages from the EMS and hospital records are at Doc. 27-1). She has since undergone two spinal surgeries and has been diagnosed with and treated for traumatic brain injury.

This case is set for a May bench trial. The Defendant seeks to strike all but one of Plaintiffs' treating physicians, claiming the disclosures fail to comply with Rule 26.

## **ARGUMENT**

### **A. Plaintiffs' Witness Disclosure History**

Plaintiffs disclosed most of Ms. Mounts's treating medical providers as potential witnesses in this case. In addition to including them on the initial disclosures (as supplemented), Plaintiffs served a "Retained and Non-Retained Expert Witness Report Disclosure" that listed the providers and included the subject matter of their expected testimony. It also listed three retained experts (not at issue here) and attached their expert reports. Finally, the disclosure listed and attached signed reports by seven treating physicians who were non-retained, but who Plaintiffs

intended to call to provide both fact testimony and testimony under Evidence Rules 702, 703, or 705 (hereinafter referred to as “hybrid witnesses”).<sup>1</sup>

Plaintiffs’ disclosure was subsequently amended to address Defendant’s concerns about the disclosures of the treating physicians who did not furnish a report and about Plaintiffs’ reservation of their right to serve rebuttal opinions if needed. The amended disclosure made clear that the testimony of the listed providers who did not provide reports would be limited to their own treating reports. (In other words, it clarified that these providers would be fact witnesses in that their testimony would be limited to their own treatment of Ms. Mounts.) (See Doc. 36-5). Plaintiffs’ amendments exhibit a willingness to work with the Defendant to address concerns it raised regarding Plaintiffs’ disclosures.

After receiving the disclosures, Defendant’s counsel communicated to Plaintiffs’ counsel that “while she continue[d] to evaluate the substance of Plaintiffs’ disclosure and each report” she thought Plaintiffs’ disclosures relating to the hybrid witnesses (the physicians who provided reports) failed to comply with Rule 26. Plaintiffs’ counsel substantively responded to the concerns Defendant raised by distinguishing the cited cases with specific examples from the reports. (Doc. 32-2 at 3). Plaintiffs then asked the Defendant’s counsel to clarify whether she was claiming deficiencies as to all of the reports or only some and, particularly, to let Plaintiffs know if she maintained her concerns after she had an opportunity to fully evaluate the reports. Plaintiffs also offered to cooperate in seeking a ruling from the Court on the sufficiency of the disclosures should Defendant still have concerns after a full review. Although further correspondence was exchanged regarding discovery issues, Defendant’s counsel only reiterated

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<sup>1</sup> Two of these witnesses, Dr. Gorman and Dr. Cambridge, were subsequently retained to provide rebuttal opinions.

very generally that the disclosures were deficient. She did not provide the specifics Plaintiffs requested and gave no indication she even considered the points Plaintiffs raised. (See correspondence at Doc. 32-2). But, in later filed court papers, the Defendant broadly criticized Plaintiffs' disclosures (see Doc 22 at 3). Thus, in a proactive effort to have any deficiencies identified and addressed well before trial, Plaintiffs requested a status conference hoping that Court-aided discussion of the issue would assist in identifying and resolving any technical complaints so focus could shift to the substance of the case. (Doc. 32).

In response, this Court issued an Order dated November 25, 2015, which states: "There is no motion pending to preclude any treating physician or expert witnesses from testifying based on the assertion that the disclosure of their opinions is inadequate. Such a motion should have been filed by the discovery completion date." (Doc. 33 at 1) (emphasis added). Nevertheless, the Court ordered the parties to speak to each other in a good faith effort to resolve the dispute. The Court further ordered counsel for the Defendant, if the parties were unable to reach resolution, to respond to the motion for status conference and "identify the specific concerns she has about the opinions of the prospective witnesses." (Doc. 33 at 2). Unable to reach resolution, the Defendant filed a response opposing the status conference and making clear it intended to wait until the motion *in limine* deadline to challenge the sufficiency of the disclosures. (Doc. 34). Defendant now seeks to strike all of Plaintiffs' witnesses except for Dr. Cambridge.

## **B. Dr. Masson**

### **1. Dr. Masson's opinions were timely disclosed.**

Plaintiffs have not only complied with Rule 26, but have made every effort to abide in the spirit of discovery by openly communicating about witnesses' expected testimony. Plaintiffs

have timely disclosed all opinions that Dr. Masson is expected to render in this case. And, they have diligently attempted, well in advance of trial, to resolve a difference of opinion with the Defendant over whether Dr. Masson's report satisfies Rule 26.

Defendant complains of a supplemental report by Dr. Masson, disclosed after the close of discovery, that does not change or add any opinions, but merely includes within the report portions of Dr. Masson's own records, particularly operative reports, that were attached to and referenced in the original report.<sup>2</sup> Plaintiffs should not be penalized for serving this report, as it was done in the spirit of disclosure, to alleviate Defendant's concern about reference to medical records.

Because Defendant never responded to Plaintiffs' efforts to dialogue about the Defendant's concerns, it was only after the Court ordered the parties to talk that Plaintiffs learned of Defendant's specific objections to the original report.<sup>3</sup> The Defendant's chief complaint seemed to be that the reports reference attached medical records. For example, Dr. Masson's original report explains his treatment of Ms. Mounts, including the cervical surgery he performed and states: "On June 24, 2014, I performed a C5-6, C6-7 anterior cervical discectomy, C5-6-C6-7 anterior cervical fusion, structure machine allograft X2 for intervertebral arthrodesis, C5-6,

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<sup>2</sup> Compare Ex. 1 (Masson original report with attachments) with Ex. 2 (Masson's supplemental report with cover letter. Despite Plaintiffs' urging, on at least three separate occasions, that the Defendant seek prompt court intervention if it maintained the reports were lacking, the Defendant chose not to file a motion challenging the adequacy of the reports prior to the close of discovery. And, the Defendants never provided the specifics Plaintiffs requested nor even responded to Plaintiffs' efforts to dialogue about its concerns. The Defendant also elected not to depose any of the treating physicians.

<sup>3</sup> Only during this Court-ordered conference did Defendant's counsel acknowledge that she had no issue with Dr. Cambridge's report, even though Plaintiffs had repeatedly requested that she specify which reports she maintained were deficient after she fully reviewed them and why. Requiring Court involvement to obtain this type of information violates the spirit of open communication that facilitates the evaluation of cases on their merits.

C6-7 anterior cervical instrumentation. Please refer to my operative report of June 24, 2014.” (See Ex. 1).

As a result of the post-discovery Court-ordered discussion, in which Defendant’s counsel emphasized that Dr. Masson’s report included references to attached medical records (which she claimed was improper), Plaintiffs’ counsel asked Dr. Masson if he would supplement his report to address this concern. He did so. In essence, Dr. Masson merely placed within the report information from the medical records that the report had previously referenced and attached.

The Defendant was in no way prejudiced by this. It had been on notice of the facts and opinions from the time his first report was issued. The supplemental report contains no new opinions. It was also served more than four months before trial. And, Plaintiffs’ counsel offered to cooperate with the Defendant to eliminate any potential prejudice. Plaintiffs agreed not to oppose the Defendant should it wish to take Dr. Masson’s deposition or open discovery in any manner. Plaintiffs also offered to absorb the cost of any deposition.

But the Defendant stood by and did nothing, electing instead to go “all in” on its strategy of getting the witnesses stricken on the eve of trial. Rather than making a good faith effort to discover the injuries and treatment Ms. Mounts has undergone and continues to undergo; to evaluate the merits of the case; and to try the factual issues, the Defendant assumed a struthian stance, hoping the Court would reward its willful ignorance. This, the Court should not do.

As another court has observed:

The problem for Defendant, though, is that it had the ability to compel, and thereby cure any potential surprise, prior to the discovery cutoff, by advising Plaintiff that his disclosures did not comply with the rules and by requesting more specific disclosures. Had Plaintiff resisted such efforts, Defendant could have sought intervention of the Court. Defendant did not do so, possibly believing that

Plaintiff's non-compliance would doom his ability to offer any expert testimony. That is in and of itself a risky strategy because the witnesses were in fact disclosed as possible fact witnesses. The decision not to depose them as such, while understandable, does not require exclusion of the witness for any and all purposes especially considering the prejudice to Plaintiff. . . . Defendant allowed this impasse to continue well beyond the point of good faith efforts to resolve the issue without Court intervention, never moving for an order requiring any more detailed response under Rule 26.

*Jones v. Royal Caribbean Cruises, Ltd.*, No. 12-20322-CIV-TORRES, 2013 U.S. Dist. LEXIS 188097 (S. D. Fla. April 4, 2013); *see also Rementer v. United States*, No. 8:14-CV-642-T-17MAP, 2015 U.S. Dist. LEXIS 138534, \*18 (M.D. Fla. Oct. 9, 2015) (denying motion in limine seeking to exclude physician testimony for failure to sufficiently disclose the summary of facts and opinions relied upon where the defendant did not seek an order compelling Plaintiff to cure the alleged inadequate disclosures).

Because the Defendant never deposed Dr. Masson nor moved to compel better disclosures; because the supplemental report was served in the spirit of openly communicating with opposing counsel; and because Defendant was not prejudiced, Defendant's motion should be denied.

**2. Because the Defendant did not file a *Daubert* motion, but now seeks exclusion under *Daubert* for issues apparent in the first report, the motion should be denied.**

To the extent Defendant's motion seeks to exclude Dr. Masson's testimony based on *Daubert* standards, the motion should also be denied. Under the Case Management and Scheduling Order, the deadline for filing *Daubert* motions was December 1, 2015. *See Harris Corp. v. Ruckus Wireless, Inc.*, No. 6:11-cv-618-Orl-41KRS, 2015 U.S. Dist. LEXIS 76360, \*22-23 (M.D. Fla. June 12, 2015) (a motion challenging an expert's methodology filed after the

*Daubert* deadline violates the CMSO; though there was an amended expert report, the methodology remained unchanged and should have been challenged by the original *Daubert* deadline); *Kuithe v. Gulf Caribe Maritime, Inc.*, No. 08-0458-WSC-C, 2009 U.S. Dist. LEXIS 107440 (S.D. Ala. Nov. 17, 2009) (denying motion in limine to exclude expert testimony under *Daubert* for failure to file timely *Daubert* motion); *Cook v. CSX Transportation, Inc.*, No. 6:06-cv-1193-Orl-19-KRS (M.D. Fla. June 2, 2008) (denying as untimely a challenge to expert testimony filed three months after *Daubert* motion). *See also Quiet Tech. DC-8, Inc. v. Hurel-Dubois UK Ltd.*, 326 F.3d 1333, 1349 (11th Cir. 2003) (“*Daubert* generally contemplates a ‘gatekeeping function, not a ‘gotcha’ function,” thus courts may reject as untimely *Daubert* motions raised late in the trial process) (quoting *Alfred v. Caterpillar, Inc.*, 262 F.3d 1083, 1087 (10th Cir. 2001)).

It is now three months after the *Daubert* deadline. Therefore, to the extent the Defendant relies upon *Daubert* principles to exclude Dr. Masson -- issues which were present when the original report was served -- the motion should be denied as untimely.

**3. The opinions of Dr. Masson, formed during Ms. Mounts’s treatment, are sufficiently reliable for admission at the bench trial.**

Even if the motion were not untimely, Dr. Masson’s testimony is sufficiently reliable under *Daubert*, especially given that this is a bench trial. The Eleventh Circuit has recognized the “liberal thrust of the Federal Rules and their general approach of relaxing the traditional barriers to opinion testimony.” *United States of America v. Brown*, 415 F.3d 1257, 1268 (11th Cir. 2005) (quoting *Daubert v. Merrell Dow Pharmaceuticals, Inc.*, 509 U.S. 579, 588 (1993)). “Those barriers are even more relaxed in a bench trial situation, where the judge is serving as factfinder



and we are not concerned about ‘dumping a barrage of questionable scientific evidence on a jury.’” *Id.* (quoting *Allison v. McGhan Med. Corp.*, 184 F.3d 1300, 1310 (11th Cir. 1999)). A judge is less likely to be “awestruck by the expert’s mystique.” *Brown*, 415 F.3d at 1269. Thus, “[t]here is less need for the gatekeeper to keep the gate when the gatekeeper is keeping the gate only for himself.” *Id.*

Moreover, because treating physicians are different from paid professional witnesses, the law treats them differently. Here is an example:

It is significant in this case that Dr. Dick is Mr. Flowers’ treating physician, not simply an expert who makes a living providing opinion testimony or one retained for purposes of litigation to provide an opinion based on facts presumed to be in evidence. His examination and diagnosis were part of his routine activities as a doctor, which should not be subject to an extensive analysis under Daubert . . . .

. . . . The four Daubert factors are not helpful in this case where the expert is not a retained expert proposing a technique or scientific theory to evaluate a given set of facts, but rather is a treating physician who applied routine and accepted medical practices to the diagnosis and treatment of a patient with whom he had an ongoing patient-physician relationship.

*Flowers v. Wal-Mart Stores, Inc.*, No. 3:03-CV-35, 2005 WL 2787101, \*7 (M.D. Ga. Oct. 27, 2005). Courts have recognized that it is part of established medical practice for treating physicians to consider the cause of their patient’s injuries. *See, e.g., Shapardon v. West Beach Estates*, 172 F.R.D. 415, 417 (D. Haw. 1997) (“As a general rule, a treating physician considers not just the plaintiff’s diagnosis and prognosis, but the cause of the plaintiff’s injuries.”); *Elgas v. Colo. Belle Corp.*, 179 F.R.D. 296, 298 (D. Nev. 1998) (“Since a treating physician’s opinion on matters such as ‘causation, future treatment, extent of disability and the like’ are part of the ordinary care of a patient, a treating physician may testify to such opinions without being subject to the extensive reporting requirements of Rule 26(a)(2)(B).”). *See also, Williams v. Mast*

*Biosurgery USA, Inc.*, 644 F.3d 1312 (11th Cir. 2011) (testimony of treating physicians grounded in their own observations and technical experience is considered lay not expert testimony).

In the Middle District of Florida, no expert report under Rule 26(a)(2)(B) is required for a treating physician's testimony—even as to causation—“so long as his opinion was formed during the course of treatment rather than as part of litigation preparation.” *Donaldson v. United States of America*, No. 6:09-cv-1049-Orl-28GJK, 2011 WL 1806990, \*1 (M.D. Fla. May 11, 2011). *See also Levine v. Wyeth, Inc.*, No. 8:09-cv-854-T-33AEP, 2010 WL 2612579 (M.D. Fla. June 25, 2010) (“[B]ecause a treating physician considers not only the plaintiff's diagnosis and prognosis, opinions as to the cause of injuries do not require a written report if based on the examination and treatment of the patient.”); *Rementer*, 2015 U.S. Dist. LEXIS 138534, \*15 (noting that opinions as to cause of injuries from treating physicians do not require a written report if based on the examination and treatment of the patient).

Consistent with this case law, the recently revised Middle District of Florida Handbook on Civil Discovery Practice states:

The expert report is not required of a "hybrid" witness, such as a treating physician, who was not specifically retained for the litigation and will provide both fact and expert testimony (though non-retained experts must still be disclosed and are subject to regular document and deposition discovery). The parties are encouraged to communicate openly about all opinions that a treating physician is expected to render in support of a party's case.

Middle District Discovery (2015) at 10.

For the seven hybrid witnesses, Plaintiffs served written reports even though no such reports are required. Under Rule 26(a)(2)(C), Plaintiffs were required to disclose only: “(i) the subject matter on which the witness is expected to present evidence under Federal Rule of

Evidence 702, 703, or 705; and (ii) a summary of the facts and opinions to which the witness is expected to testify.” Plaintiffs’ disclosures exceed these requirements.

Still, the Defendant claims the disclosures are deficient, arguing this case is “nearly identical” to *Carmody v. State Farm Auto Ins. Co.*, No. 6:14-cv-830-Orl-37-KRS (M.D. Fla. Sept. 18, 2015). (Doc. 36 at 11). But its reliance on *Carmody*—a case materially distinguishable and unique to its facts—is misplaced.

In *Carmody*, the Court had entered an order sanctioning the plaintiff for untimely and insufficient expert witness disclosures. The defendant had first moved for, and the court had issued, a prior order compelling production by a date certain. Only when the plaintiff still failed to timely comply did the sanctions order issue. The sanctions order precluded the plaintiff’s reliance on the testimony of certain medical professionals and limited the testimony of Dr. Masson to “opinions formed based on observations made during the course of Plaintiff’s treatment.” But, Plaintiff had disclosed Masson not only as a treating physician, but also as an expert to opine that Plaintiff’s injuries were permanent and required future medical care. In other words, the disclosure was broader than what the Court later ruled would be permitted.

Also, unlike here, in *Carmody*, the defendant had deposed Dr. Masson and then filed a *Daubert* motion claiming that the basis of his *expert* opinion was unreliable. Noting that Masson had examined the Plaintiff only one time (after the action was filed and almost four years after the 2011 accident, which suggested that the opinion was formed for litigation, not in the course of treatment); that he failed to review prior medical reports or history that showed the plaintiff suffered from the same injury before the accident; and that he failed to communicate with Plaintiff’s prior doctors or therapists before making his causation opinion, the court agreed that

the methodology was unreliable. Of particular significance was that the *Carmody* plaintiff had sustained similar injuries in prior train and automobile accidents. Dr. Masson admitted in his deposition testimony that he did not know of or consider prior accidents, and that if he had, his opinion would likely be different. Those facts are not present here. Still, the court's *Daubert* ruling in *Carmody* must be considered in light of the sanctions order that had been previously entered and which limited the testimony of treating physicians to opinions formed based on observations made by them during the course of their treatment of the plaintiff.

By contrast, in this case, Dr. Masson was a true treating physician. He saw Ms. Mounts on multiple occasions and performed two separate spinal surgeries on her. While he took the patient's history, that history was only part of the basis for his opinion.<sup>4</sup> It was also based on his examination and surgical treatment of the Plaintiff. In addition to the patient's subjective clinical symptoms, Dr. Masson relied upon objective findings revealed by a lumbar MRI and a cervical spine MRI. (Ex. 1). Also, during a patient exam, he performed a digital motion x-ray that suggested subtle fluctuation as well as posterior splaying at C5-C6. And, most distinctly, Dr. Masson relied upon inter-operative findings.

As Dr. Masson's report notes, his findings from the first surgery, on Ms. Mounts's cervical spine, were "consistent with preoperative diagnosis." (Ex. 1 at 19, 15). Specifically, during surgery it was observed that "5 and 6 were significantly unstable with ligamentous disruption posterior interspinous and posterior facet" and "a ventral osteophyte was seen to be cracked clearly demonstrating simultaneously the existence of some pre-existing degenerative disease with posttraumatic cracked osteophyte." (Ex. 1 at 18-19). The findings during the second,

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<sup>4</sup> See *Flowers*, 2005 WL 2787101 at \*6 (recognizing that "[s]ubjective reports of pain and other symptoms by a patient or an important part of a physician's examination, and doctors routinely rely on such statements).

lumbar, surgery were also consistent with the pre-operative diagnosis of “large posterior disc herniation L4-5 as well as significant vertical disc collapse with modic endplate changes and bilateral recess stenosis at L5-S1.” (Ex. 1 at 2, 22).

In *Carmody*, there were medical records showing the plaintiff had the same herniated disc and lower extremity pain prior to the accident at issue and that the pain had been progressively getting worse. Attached as Exhibit C is the *Daubert* motion filed in that case which illustrates the significant similar pre-existing injuries the plaintiff had up until the time of the accident. By contrast, in this case, there are no such records, and Ms. Mounts had no pain prior to the accident. The chiropractic adjustments she had back in 1999 or 2002 to treat soreness from a minor fender bender completely resolved the symptoms. (Doc. 36-8 at 5, 7). Though she was also rear-ended in that collision, she brought no injury claim, which is consistent with her testimony that the pain went away following the adjustments. (*Id.*) She also testified she had some chiropractic adjustments 20 years ago when her child was a baby and she twisted wrong. (Doc. 36-8 at 8-9). But the treatments were so long ago, no records of them even exist anymore. The temporary pain she had experienced each time was resolved. (Doc. 36-8 at 5, 7, 9). There was no MRI because no one thought it was necessary. Thus, unlike in *Carmody*, here there is not one medical record for Dr. Masson to have reviewed (nor any other evidence) showing that Ms. Mounts was experiencing any pre-existing neck or back pain before she was rear-ended. Even the Defendants’ own retained experts testified that there was no record of any other event that would have caused the pain she experienced after the car crash. (See Exhibits 4 and 5).

The Defendant also incorrectly states that Dr. Masson relies exclusively on “the temporal proximity of the accident at issue in this case to Ms. Mounts’ claimed back injuries as the basis

of his causation opinion.” (Doc. 36 at 1). This is not true.<sup>5</sup> Masson relied upon his examination of the patient, review of imaging studies, and intra-operative findings. (Doc. 36-14; Doc. 36-7).

Simply put, Defendant, having bet on its high-risk strategy of seeking to strike Plaintiff’s witnesses on the eve of trial, exaggerates the facts to achieve that end by improperly suggesting that there are pertinent records of a preexisting similar condition that Masson should have considered. There are not. Masson’s opinions, formed during his treatment of Ms. Mounts, are reliable<sup>6</sup> and should not be stricken.

### **C. Disclosures of Other Providers**

#### **1. The Defendant did not file a motion to compel and should be foreclosed from complaining about any disclosure deficiencies at this late date.**

Plaintiffs spent a great deal of time and effort attempting to meet the bar Defendant set regarding the witness disclosures,<sup>7</sup> but it ultimately became clear that the Defendant had no interest in discovering the actual merits of this case. Rather, Defendant’s single-minded goal

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<sup>5</sup> This statement is not only inaccurate, but a vast oversimplification that fails to appreciate the role of patient-reported symptoms and temporal presentation of symptoms in patient diagnoses. The onset of symptoms such as neck and back pain relative to trauma should not be so cavalierly dismissed. They are an important tool in medical causation and patient diagnostic analyses, particularly in cases involving traumas known to result in certain injuries. Ignoring the onset of symptoms relative to a trauma would be even more irresponsible than relying solely on time proximity.

<sup>6</sup> See *Flowers*, 2005 WL 2787101 at \*8 (recognizing that the field of neurosurgery, unlike “astrology or necromancy” is known for reliable results in opining as to cause of spinal injuries; “[p]atients rely on the expert opinions of neurosurgeons in making serious decisions about their health, and experts in the field are known to reach reliable results in diagnosing and treating spinal injuries) (quoting *Kumho Tire Co. v. Carmichael*, 526 U.S. 137, 151 (1999)).

<sup>7</sup> As explained above, Plaintiffs’ counsel sincerely believes the cases Defendant’s counsel cited in support of the claimed deficiencies are readily distinguishable and that Plaintiffs’ disclosures are much more thorough than in the cited cases; however, after explaining the differences and requesting further dialogue, Ms. Posteraro simply ignored the issue. Only when the Court ordered the parties to talk did she revisit the issue, though no substantive resolution was achieved. It was only then, though, that Plaintiffs learned she had no complaints regarding Dr. Cambridge’s report. Had Plaintiffs not moved for a status conference, and had the Court not ordered counsel to confer, Plaintiffs would not have learned which reports she believed were deficient and that the Defendant accepted Cambridge’s report as fully compliant. This fact underscores Plaintiffs’ point that the Defendant refused to communicate with the Plaintiffs despite Plaintiffs genuine efforts to resolve any issues with expert disclosure.

seemed to be a “gotcha” strategy of waiting until long after discovery closed before asking the Court to declare the disclosures deficient. The Defendant has since acknowledged that this is indeed its strategy. *See* Doc. 38 at 7). The Defendant did not file a motion to compel or otherwise seek the assistance of the Court in addressing the alleged deficiencies, despite Plaintiffs’ repeated urgings that it do so (Doc. 32-2), despite Plaintiffs’ request for a status conference (Doc. 32), and despite Plaintiffs’ offers to cooperate with the Defendant in seeking Court intervention and alleviating any potential prejudice to Defendant. (Ex. 5). Thus, the Defendant should not be allowed to now complain that the disclosures are insufficient. *See Rementer*, 2015 U.S. Dist. LEXIS 138534 at \*17-18; *Jones*, 2013 U.S. Dist. LEXIS 188097 at \*12-17. *See also, Harris Corp. v. Ruckus*, No. 6:11-cv-618-Orl-41KRS, 2015 U.S. Dist. LEXIS 81997 (M.D. Fla. June 24, 2015) (recognizing that public policy favors trying cases on the merits, not endorsement of gamesmanship). This failure alone warrants denial of the Defendant’s motion.

**2. Reference to attached medical records does not itself render the disclosures deficient.**

Some courts have held that mere reference to voluminous medical records, *without more*, fails to comply with the disclosure under Rule 26(a)(2)(c) required of hybrid witnesses. *See, e.g., Jones*, 2013 U.S. Dist. LEXIS 188097 at \*10-11; *Rementer*, 2015 U.S. Dist. LEXIS 138534 at \*18. *Cf. Flowers*, 2005 WL 2787101 at \*8 (holding, prior to Rule 26 amendment adopting (a)(2)(C), that treating physician report that incorporates plaintiff’s medical records is sufficiently thorough to give defendant reasonable notice of his opinions and the data on which he based his opinions). But, in this case, the disclosures made pursuant to Rule 26(a)(2)(C) do more and are beyond sufficient to put the Defendant on notice of the expected testimony.

First, even though reports under Rule 26(a)(2)(B) are not required, Plaintiffs provided signed reports from seven hybrid witnesses (as opposed to just a summary composed by Plaintiffs' counsel). Second, each such report includes the subject matter on which the witness is expected to present evidence under Rules 702, 703, and 705 and includes a summary of the facts and opinions to which the witness is expected to testify.<sup>8</sup> Finally, unlike many of the cases that hold mere reference to medical records is insufficient, these reports do not generally reference all of Ms. Mounts's earlier-produced medical records; rather, each report attaches the specific records or patient chart from that treating physician that the physician relied upon in forming his opinion. Most also specifically reference by date particular documents within the documents attached.<sup>9</sup> Each report also summarizes the facts and opinions to which the witness is expected to testify.<sup>10</sup>

For example, while Dr. Loughner's report does refer to his own medical records, which he attaches to his report, it also states, "[a]s the attached records reflect, Ms. Mounts suffered post-traumatic temporomandibular joint arthralgia, post-traumatic temporomandibular joint capsulitis, and post-traumatic myalgia as a result of the 2-2-13 motor vehicle collision." (Doc.

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<sup>8</sup> The Defendant complains that Dr. Militec's report "expressly relies on Plaintiffs' counsel, who 'made it evident that she was involved in a motor vehicle accident on February 2, 2013, which would be in line with when Ms. Mounts indicated her pain started'" and "ignores his own medical records." This complaint, however, goes to the weight of the evidence, and is appropriate material for cross examination. The Defendant does not complain that Dr. Militec's report fails to give adequate notice of his expected testimony.

<sup>9</sup> For example, in *Rementer* no specific portions of the medical records were noted in the summaries, and because the case involved allegations of prior injuries and history of multiple accidents, the Court found that the disclosures were insufficient. Still, the Court denied the motion *in limine* because the defendant did not seek an order compelling the plaintiff to cure the alleged inadequate disclosures.

<sup>10</sup> A summary is just that -- a summary. Defendant seems to demand that each report literally re-type within the report the very information contained in the attachments thereto. Such an absurd requirement does nothing to further the spirit of discovery, is not required by the case law, and but would only serve to increase the cost of litigation and make access to the courts more limited and burdensome for individual plaintiffs.



36-11 at 1). The report goes on to state that as a necessary part of Dr. Loughner's past and continued treatment and evaluation of Ms. Mounts, he believes the injuries are permanent and specifically sets forth the future medical care she will require for the stated injuries. (*Id.* at 1-2).

In correspondence between the parties following the disclosure, Plaintiffs' counsel, in an effort to openly communicate about the basis of the expected testimony, noted that Dr. Loughner's December 10, 2013 record specifically references the office notes, imaging study reports, patient reports, and medical literature Dr. Loughner relied upon. (Doc. 32-2 at 4; see also the referenced record attached hereto as Exhibit 6). The letter from Plaintiffs' counsel goes on to state: "If there are more specific concerns you have with respect to certain reports, please let me know." Yet in all future correspondence from Defendant's counsel, there is no further mention of the reports. Instead, she raises other discovery issues. (*See* Doc. 32-2 at 6-7, 10-11).

As to Dr. Krupitsky, Ms. Mounts's family doctor, the report attaches the records he relied upon (the patient's medical chart from his office) and states that since the February 12, 2013, car crash, his office has treated her "for injuries to her head, neck, low back, depression and anxiety and other ailments." He notes that the evaluation and treatment rendered are set forth in the attached patient chart. (Doc. 36-12).

Dr. Kuhn's report also summarizes his facts and opinions. It specifically states he reviewed a CT scan of Ms. Mounts head on the day of the collision which showed a subarachnoid hemorrhage and a probable punctate contusion. He indicated he ordered a follow up CT scan of the head and noted that the subarachnoid hemorrhage was resolved. He therefore opined the Ms. Mounts suffered a traumatic acute subarachnoid hemorrhage resulting from the motor vehicle accident. (Doc. 26-13).

Of all the disclosures, Dr. Gorman's is the most thorough. He performed a battery of neuropsychological testing upon Ms. Mounts and completed an 8-page "Confidential Neuropsychological Evaluation," which detailed the factual background, the records reviewed, the methods of evaluation (including a list of the 16 tests administered), his behavioral observations, the test results (broken down into various categories, a summary and recommendations. Dr. Gorman attached this comprehensive evaluation as an exhibit to his report and explained that it contained a full description of his evaluation and basis for his treatment of Ms. Mounts. (Doc. 36-15; the Defendant elected not share Gorman's evaluation with the Court even though it was specifically referenced in Gorman's report; thus it is attached as Exhibit 7.)<sup>11</sup>

In addition to providing a written report, Dr. Gorman produced the raw data for the battery of psychological tests his office administered. He did so even though industry protocols are that such material should be provided only to licensed psychologists trained to interpret it.<sup>12</sup>

Because of the quality and quantity of information Plaintiffs have disclosed, Defendant has no legitimate grounds to complain that it was not given adequate disclosures. It was sufficiently put on notice of the expected testimony and the factual bases for it.

Plaintiffs also take issue with Defendant's casual reference to Dr. Gorman's opinions as "proffered *ipse dixit* testimony." This characterization is wrong. Dr. Gorman administered comprehensive objective cognitive testing, detailed the results in his evaluation, and explained

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<sup>11</sup> Plaintiffs also obtained leave of Court and served a rebuttal report by Dr. Gorman that contained even more detail. The Court extended the discovery deadline for the limited purpose of allowing the Defendant to depose Dr. Gorman and Dr. Cambridge (who also prepared a rebuttal report). Although these witnesses were to be deposed solely at Plaintiffs' expense, the Defendant elected not to depose them. This further exemplifies Defendant's lack of interest in learning and trying the case on its merits and exposes its "wait, then strike" strategy. Attached as exhibit I are Dr. Cambridge's and Dr. Gorman's rebuttal reports.

<sup>12</sup> The raw data was produced in response to Defendant's request upon execution of a confidentiality agreement.

that his treatment was based on the results of these objective tests.<sup>13</sup> Plus, this is a *Daubert* issue that should have been raised by the *Daubert* deadline.

Finally, Plaintiffs note that the medical providers who did not provide reports will testify solely as fact or lay witnesses, rather than as expert witnesses or hybrid witnesses. In *Mast Biosurgery*, 644 F.3d at 1316-18, the Eleventh Circuit discussed when testimony of a treating physician crosses the line from lay testimony, under Rule 701, to expert testimony under Rule 702. The Court instructed that so long as the treating physician testimony is an account of their experience in the course of providing care to their patients, it is lay testimony. *Id.* at 1317. Only when the proffered testimony goes “beyond that sphere and purports to provide explanations of scientific and technical information not grounded in their own observations and technical experience,” such as testimony based on a hypothesis, does it become expert testimony. *Id.* at 1317-18.

Here, the testimony of medical providers will be limited to what they observed and their technical experience. Also, such testimony is best considered in the context of trial. Thus, this Court should not exclude this testimony *per se*, but evaluate it as the evidence is presented.

#### **D. Evidence Alleged to be Cumulative**

The Defendant complains that many of Plaintiffs’ care providers are “identically qualified to testify on identically designated subject-matter areas.” While Plaintiffs have disclosed the treating physicians whose testimony will be relevant to injuries, causation, and damages,

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<sup>13</sup> The Defendant’s own expert agreed that neuropsychological testing has been validated as an excellent tool to measure cognitive function, though he did not have enough experience in the field to know if it could be used to diagnose the cause of cognitive deficits (Ex. 9, Gonzalez dep. excerpts). See also, Ex. 10, dep. excerpts of Defendant’s expert, Dr. Chi, testifying that the battery of tests Gorman administered is the only tool available to assess cognitive issues besides the subjective information provided by a patient.

Plaintiffs have no intention of wasting the Court's time. They will only call witnesses to the extent their counsel determines during trial that the witnesses are helpful to explain the treatment rendered to Ms. Mounts. Plaintiffs should not be foreclosed at this stage from presenting all the testimony they consider necessary to prove their case and should be given latitude to make these determinations as the evidence is presented at trial. *See Avramides v. Liberty Mutual Fire Ins. Co.*, No. 8:12-cv-2104-T-27-TGW, 2014 U.S. Dist. LEXIS 9250, \*14 (M.D. Fla. Jan. 17, 2014) (where defendant is not yet required to designate what witnesses it will call at trial, it is premature to limit testimony alleged to be cumulative and premature to determine whether the testimony is in fact cumulative); *Parker v. Moran Towing Corp.*, No. 3:01-cv-1011-J-32TEM, 2003 U.S. Dist. LEXIS 28053 (M.D. Fla. Jan. 14, 2003) (where witnesses were not deposed, the court cannot determine whether the testimony is cumulative; therefore the motion to strike is premature). For these reasons, the Defendant's motion *in limine* as to cumulative evidence should be denied as premature.

### **CONCLUSION**

The striking of witnesses is an extreme sanction. *See Windsor v. Eaves*, No. 5:13-cv-38-RS-CJK, 2014 U.S. Dist. LEXIS 39801 (N.D. Fla. Mar. 21, 2014). That is particularly true here, where the Defendants did not cooperate in discussing this matter, did not timely move to compel, and elected not to depose the witnesses. Plaintiffs' offers to cooperate in full discovery and have any issues resolved by the Court were resisted and ignored. Thus, although Plaintiffs maintain that their disclosures fairly notified Defendant of the expected testimony, to the extent this Court determines the disclosures are technically deficient, it should not reward the Defendant for its inaction. Any prejudice to the Defendant is of its own making. Moreover, in this bench trial, the

Court is perfectly capable of determining the proper weight to be afforded the testimony of each witness.

For these reasons, the Defendant's motion *in limine* should be denied.

**UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
ORLANDO DIVISION**

MARYLAND CASUALTY COMPANY,  
a Maryland corporation,

Plaintiff,

CASE NO: 6:12-CV-1033-ORL-19TBS

vs.

EARTH INSPIRED LIVING, LLC,  
a Florida limited liability company,  
TRACEY MILLER SUDBOROUGH,  
individually and as Personal Representative of  
the Estate of BRENT MILLER, and on behalf  
of survivors INDYA MILLER and G.M.,

Defendants.

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**OPPOSITION TO MARYLAND CASUALTY'S  
MOTION FOR SUMMARY JUDGMENT**

Defendant, Tracey Miller Sudborough, individually and as Personal Representative of the Estate of Brent Miller and on behalf of survivors, Indya Miller and G.M (the "Millers"), through undersigned counsel, hereby opposes Maryland Casualty's Motion for Summary Judgment. Because Maryland Casualty has failed to show as a matter of law that there was only a single occurrence within the meaning of the insurance policy, it is not entitled to summary judgment.

**ARGUMENT**

**A. MARYLAND CASUALTY RELIES UPON A FALSE ANALOGY.**

In its introduction, Maryland Casualty uses "a simple metaphor that anyone can appreciate." Doc. 65 at 2. Tossing a pebble into a pond is the "occurrence," it claims, "not the concentric rings of ripples that slowly radiate outward and not the toy sailboat that is eventually

tipped over.” *Id.* The problem with this metaphor, like most of Maryland Casualty’s argument, is the imbedded fallacy. Maryland Casualty offers no legal authority for its argument and it is an improper application of *Koikos v. Travelers Insurance Co.*, 849 So. 2d 263 (Fla. 2003). This is not a case where the immediate cause of the injury was an intentional human act, such as the pulling of a gun’s trigger. Rather, the immediate cause was a dangerous product (actually two products used together, the gel fuel and the fire pot). These products caused injury to two people in two distinct ways.<sup>1</sup> Thus, Maryland Casualty’s analogy is false. The proper focus, therefore, should instead be on the *products*, particularly the way they behaved or functioned to cause those injuries, rather than on the preceding human acts.

In this case, after Mr. Miller began refilling the gel fuel in the fire pot that had previously been lit and whose flame appeared to be extinguished, the gel fuel product behaved dangerously in two ways. Its first dangerous “act” was to produce flaming fireballs the emanated in all directions from the fire pot situated on the table. Several of these fireballs hit Ms. Miller and caused her burn injuries. The gel fuel’s second dangerous act occurred when the flame propagated up the stream of gel fuel and into the container, causing an internal explosion and spewing of gel fuel from the container’s opening and causing severe, deep and uniform burns to most of Mr. Miller’s upper body.

Because this case involves a dangerous product that caused harm in two distinct ways, a closer analogy would be a toxic paint that causes acute pulmonary edema to the wife who opens the can and breaths the toxic fumes. Then, after being exposed to air, the paint suddenly combusts and causes burn injuries to the husband who was near it at the time. The immediate

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<sup>1</sup> Although the underlying case alleges that the two products are unreasonably dangerous when used together, for ease of reference, they will be referred to collectively as “the product.”

cause of each injury would not be the act of opening the paint can. Rather, the cause of the wife's injuries would be the paint's toxic fumes; the cause of the husband's, the paint's combustibility. The world of products liability is full of such examples: a knee or hip implant contaminated with Staph bacteria causes a Staph infection and later breaks causing injuries and requiring further surgery; asbestos that causes chronic obstructive pulmonary disease and then, years later, cancer.

**B. MARYLAND CASUALTY MISSTATES THE UNDISPUTED FACTS**

In undisputed fact No. 8 (Doc. 65 at 4), Maryland Casualty incorrectly states: "Earth Inspired was sued for recommending and selling "NAPAFire, not the fire pot."<sup>2</sup> The Third Amended Complaint in the underlying action actually states:

26. On or about April 17, 2011, Brent Miller and Tracey Miller Sudborough purchased the NAPAFire gel fuel product along with a firepot burner unit at the retail store owned/operated by Defendant, EARTH INSPIRED, located in Winter Park, Florida. The firepot was manufactured by a company known as RealFlame, who also manufactured and distributed a gel fuel for use in their burners; however, the EARTH INSPIRED salesperson recommended to Brent Miller and Tracey Miller Sudborough that they purchase the NAPAFire gel fuel product in a one-gallon jug to use with the RealFlame firepot as it was more economical [than] the gel fuel product manufactured by RealFlame. Based on these and other representations of EARTH INSPIRED, the Millers purchased the NAPAFire gel fuel product to use with their RealFlame firepot.

27. In addition to recommending the one-gallon size, the EARTH INSPIRED salesperson specifically represented to Plaintiffs in conjunction with their purchase that the gel fuel was "safe" and could be used both indoors or outside. Further, EARTH INSPIRED specifically instructed Plaintiffs on how to use the fuel gel. Plaintiffs had never seen, heard of, or used the fire pot and gel

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<sup>2</sup> Maryland Casualty cites to the Second Amended Complaint, but the complaint was later further amended. The Third Amended Complaint is in the record at Doc. \_\_\_\_\_. Nevertheless, even under the Second Amended Complaint, the Millers allege that they purchased the NAPAFire fuel product along with a fire pot burner from Earth Inspired. They further allege that although the fire pot manufacturer manufactured and distributed a gel fuel for use in their burners, the Earth Inspired salesperson recommended to Brent Miller and Tracey Miller Sudborough that they purchase the NAPAFire gel fuel product in a one-gallon jug to use with the RealFlame fire pot as it was more economical. Doc. 1-1 at 12, ¶ 32.



fuel products and relied upon EARTH INSPIRED's representations in purchasing and using the products.

Doc. \_\_\_\_ at 6. Thus, the Millers allege that both the fire pot and the fuel gel were unreasonably dangerous when used together.

Although Maryland Casualty does not list it as an undisputed fact, it states throughout its motion that there was only one pour of the gel fuel. But this fact has not been established and, indeed, is impossible to determine. The fact is, we will never know whether, in refilling the gel fuel, Mr. Miller made only one pour or more than one pour.

**C. MARYLAND CASUALTY'S INSURANCE INTERPRETATION STANDARD IS INCOMPLETE AND FAILS TO APPRISE THE COURT THAT THE POLICY LANGUAGE IS AMBIGUOUS.**

Maryland Casualty represents that under Florida law, "the bedrock principle of insurance law is that 'insurance contracts are construed according to their plain meaning.'" Doc. 65 at 8 (citing *Garcia v. Federal Ins. Co.*, 969 So. 2d 288, 291 (Fla. 2007)). While this is true, it is not complete. In *Koikos*, the Florida Supreme Court, in examining the precise policy language at issue in this case, determined that it is ambiguous because the policy defines "occurrence" as an "accident," but leaves the term "accident" undefined. 849 So. 2d 263 (Fla. 2003). The opinion states:

Consistent with our opinion in *CTC Development Corp.*, the term "accident" in Travelers' policy is susceptible to varying interpretations including not only an "accidental event" but also "injuries or damage" that are "neither expected nor intended from the standpoint of the insured."

*Koikos*, 849 So. 2d at 269 (quoting *State Farm Fire & Cas. Co. v. CTC Dev. Corp.*, 720 So. 2d 1072, 1076 (Fla. 1998)). The court first determined it was appropriate to view the term "accident" from the standpoint of whether the insured expected or intended the damages. The court then

decided that in the absence of unambiguous policy language to the contrary, it would apply the “cause theory” rather than the “effect theory” to determine the number of occurrences. As the court explained, the cause theory “looks to the cause of the injuries,” whereas the effect theory “looks to the number of injured plaintiffs.” Finally, the court determined that the “focal point” for determining the number of occurrences is the “immediate cause of the injury” rather than the insured’s underlying activity.

Similar to Maryland Casualty’s argument in this case, the insurance company in *Koikos*, argued that “regardless of whether the focus is on the acts of the shooter or *Koikos*’ alleged negligence, all of the shots should be considered one ‘occurrence’ due to the close proximity in time and place of the individual shots fired.”<sup>3</sup> *Id.* at 272. The court disagreed. It concluded that “using the number of shots fired as the basis for the number of occurrences is appropriate because each individual shooting is distinguishable in time and space.” *Id.* The court reasoned that “[i]f Travelers intended for the multiple shootings to constitute one occurrence, it could have drafted clear policy language to accomplish that result.” And the court explained that because the meaning of “occurrence” as applied to the facts was susceptible to more than one reasonable interpretation, the policy was ambiguous, which required a construction in favor of coverage:

“Occurrence” can reasonably be stated to refer to the entire shooting spree or to each separate shot that resulted in a separate injury to a separate victim. Accordingly, we construe the term “occurrence” in Travelers’ policy in favor of the insured.”

*Koikos*, 849 So. 2d at 273.

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<sup>3</sup> Here, Maryland Casualty argues that there should only be one occurrence because there was only one fire sequence.

Thus, in *Koikos*, the court determined that the very policy language at issue in the case was ambiguous as a matter of law. Therefore, the insurance policy “must be construed against the drafter and in favor of coverage.” *Consolidated American Ins. Co. v. Ivey’s Steel Erectors, Inc.*, No. 90-205-CIV-ORL-19, 1991 U.S. Dist. LEXIS 21677 at \*8 (March 11, 1991) (citing *Int’l Ins. Co. v. Johns*, 874 F.2d 1447, 1454-55 (11th Cir. 1989)).

**D. MARYLAND CASUALTY OVERSIMPLIFIES THE DISTINCTION BETWEEN THE CAUSE THEORY AND EFFECT THEORY.**

Maryland Casualty correctly states that the “cause theory controls the inquiry regarding the number of occurrences,” but it incorrectly states that “the number of effects, injuries, or victims, no matter how varied or multitudinous, are entirely irrelevant.” Doc. 65 at 9. Although in *Koikos*, the Florida Supreme Court instructed that the “focus of an ‘occurrence-based policy’ is on the ‘cause’ of the damage,” rather than the number of injured plaintiffs (which is the focus under an “effect theory”), the court did not wholly disregard the effects in its analysis. Indeed, the effects are an important and necessary consideration in determining the number of occurrences under a cause theory in Florida. This is especially true, here, where “occurrence” is defined as an “accident,” but “accident” is undefined.

*Koikos* instructs that the court will consider an accident as the “‘injuries or damage’ that are ‘neither expected nor intended from the standpoint of the insured.’” *Koikos*, 849 So. 2d at 269 (quoting *State Farm Fire & Cas. v. CTC Dev. Corp.*, 720 So. 2d 1072, 1076 (Fla. 1998)). The *Koikos* court then concluded “that using the number of shots fired as the basis for the number of occurrences is appropriate because each individual shooting is *distinguishable in time and space*.” 849 So. 2d at 272 (emphasis added). In doing so, the court agreed with the analysis

of the Third District Court of Appeal, in *New Hampshire Insurance Co. v. RLI Insurance Co.*, 807 So. 2d 171, 172 (Fla. 3d DCA 2002), which concluded that “there were three separate acts of shooting, causing *three separate injuries to three separate persons in three separate instances*” (emphasis added), and thus there were three occurrences. See *Koikos*, 849 So. 2d at 270-71; see also, *American Indemnity Co. v. McQuaig*, 435, So. 2d 414 (Fla. 5th DCA 1983) (holding that three shotgun blasts that injured two deputy sheriffs constituted three occurrences).

In summarizing its reasoning the *Koikos* court stated:

“Occurrence” can reasonably be stated to refer to the entire shooting spree or to each separate shot *that resulted in a separate injury to a separate victim*. Accordingly, we construe the term “occurrence” in Travelers’ policy in favor of the insured.

*Koikos*, 849 So. 2d at 273 (emphasis added). Thus, while the number of effects is not itself determinative, Maryland Casualty is wrong in representing that the effects are “entirely irrelevant.” The effects are relevant insofar as they inform the determination of the “accident” (i.e., the “injuries or damage that are neither expected nor intended from the standpoint of the insured”) and whether the immediate causes of the injuries were distinct in time and space.

**E. MARYLAND CASUALTY SKEWS *KOIKOS* AND DISTORTS ITS REASONING.**

Maryland Casualty argues that the proper focus for this Court in determining the number of occurrences is on the human act that preceded the injuries. To support its argument, Maryland Casualty places false emphasis on the use of the word “act” by the *Koikos* court and thereby perverts the analysis.



# EAGAN APPELLATE LAW

A Professional Limited Liability Company



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Barbara Anne Eagan  
Attorney at Law  
beagan@EaganAppellate.com

Florida Bar Board Certified  
Appellate Practice  
www.EaganAppellate.com

24 April 2018

Dear Mr. Sasso and Commissioners:

Shortly you will be interviewing candidates for upcoming vacancies on the District Court of Appeal, Fifth District. This correspondence is to voice my support for Applicant Margaret “Amie” Kozan, Winter Park, Florida.

I have had the opportunity and privilege to work with Ms. Kozan both on numerous appeals throughout the years as well as in the course of appellate bar activities. I believe, as a result of all my contact with her, that she would be a valuable asset to the Fifth District Bench. Ms. Kozan is extremely bright and knowledgeable on complex issues of Florida law and is also personable and collegial. She is a polished legal writer and possesses both well honed analytical and interpretational skills, combined with a learned understanding of the role of the judicial branch in establishing Florida law.

For those on the commission that do not know me, I have practiced appellate law in Florida for 27 years and have served the Florida Bar as a President’s Appointee to the Appellate Court Rules Committee as well as on the Appellate Practice Board Certification Committee, and as a member of the Appellate Practice Section’s governing council. It is my informed opinion that this Commission should give Applicant Margaret “Amie” Kozan careful and thoughtful consideration. We have a great need for women of her caliber on the court in the Fifth District. Please do not hesitate to contact me should you have questions or require further information regarding my thoughts regarding this candidate.

In closing, thank you for the important work you do on this Commission and your service to the appellate process in Florida.

Kindest regards,

*Barbara*

Barbara A. Eagan, B.C.S  
Florida Bar Board Certified in Appellate Practice  
Eagan Appellate Law, PLLC  
Telephone: 407.286.2204  
Email: beagan@EaganAppellate.com

May 1, 2018

c/o Michael C. Sasso, Chair  
Fifth District Court of Appeal Judicial Nominating Commission  
1031 W. Morse Blvd., Suite 120  
Winter Park, FL 32789

*Re: Support for Margaret "Amie" Kozan for Judicial Vacancy on Fifth District Court of Appeal*

Dear Chairman Sasso and Commission Members:

I am writing this letter to express my support for Margaret "Amie" Kozan to fill one of the judicial vacancies on the Fifth District Court of Appeal.

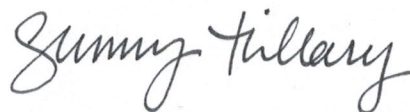
I met Amie in 2010 when we were both Of Counsel for a law firm. Not only is Amie one of the nicest people I know, but she is one of the smartest lawyers I know. The quality of her work is extremely important to her, and she cares about getting the answer right. What makes Amie so fitting for the judicial vacancy on the Fifth District Court of Appeal is her passion for appellate law. Her deep knowledge and enthusiasm for all things related to appellate law is shown by her long-standing working relationships with several reputable firms in Central Florida. When those firms face uniquely challenging issues, they often call Amie because of her sharp analytical skills and acute writing ability. They trust her judgment and legal acumen.

Amie is well-liked and respected by her colleagues. She is actively involved with the Appellate Practice Committee of the Orange County Bar Association and has planned and presented CLE classes. Amie is endowed with an exceptional understanding of the appellate process and enjoys sharing her knowledge with others so that they can be successful in their practice.

In sum, what sets Amie apart from the other candidates is her passion for appellate law, her practical experience working in state, federal, and appellate court, and her teaching experience educating the legal community about the good practices of appellate law. She possesses the intellectual depth and honesty required of an appellate judge. She possesses the character and temperament we all want in an appellate judge. Amie is the type of person who is not afraid to make tough decisions or issue opinions that may be unpopular if they are correct under the law. She has the integrity and the respect for the law and the judicial system to make a legal ruling she may personally disagree with if it is what the law requires. I believe Amie would be an excellent addition to the Fifth District Court of Appeal. Thank you for your time and consideration.

Sincerely,

**HILLARY, P.A.**



Sunny L. Hillary, Esquire



THE SKAMBIS LAW FIRM

720 Rugby Street, Suite 120  
Orlando, Florida 32804  
Telephone: (407) 649-0090  
Facsimile: (407) 649-0191

CHRISTOPHER C. SKAMBIS  
KATHLEEN MALONEY SKAMBIS

cskambis@skambislaw.com  
kskambis@skambislaw.com

TO: Members of the Fifth District Court of Appeal  
Judicial Nominating Commission

FROM: Christopher C. Skambis 

SUBJECT: Application of Amie Kozan

DATE: May 7, 2017

I have practiced law in Orange County and central Florida for nearly forty years. I have tried cases and argued appeals throughout the Florida state court system, including the Florida Supreme Court. I have tried cases in the Florida administrative system before administrative law judges. I have tried cases in federal district court and briefed and argued appeals in the Eleventh Circuit. During that time and in those fora, I have had occasion to observe many lawyers with wide variations in experience, capability and temperament. I have had the opportunity to observe my fellow bar members and those judging their cases at their best and their worst.

I have known Amie Kozan for more than ten years, both personally and professionally. I have not had occasion to work with or against her in an adversarial setting. I have had, however, occasion to discuss litigated matters with her, some of which were difficult and complex. I have read her written work product on a handful of occasions. Her analytical capability is superior. Her written product is uniformly excellent and reflects a sharp, critical thinking mind. Her temperament is always calm. She exhibits all the qualities necessary to be an excellent appellate judge based on my observations of many judges at all judicial levels over the years. I ask that you give her your favorable consideration for a place on the list of nominees to the Governor for a Fifth District Court of Appeal judgeship.



GASDICK·STANTON·EARLY  
ATTORNEYS AT LAW

May 5, 2018

Fifth DCA Judicial Nominating Commission  
Attn: Michael C. Sasso, Chair  
1031 W. Morse Blvd., Suite 120  
Winter Park, FL 32789

Re: Amie Kozan - Candidate Fifth DCA Judicial Seat

Dear Mr. Sasso and Commission Members,

My name is A.J. Stanton, III and I am a licensed attorney that has been practicing in the State of Florida since 1993. I am writing you in support of Ms. Amie Kozan as a candidate to fill one of the vacancies at Florida's Fifth District Court of Appeal.

I have had the pleasure of knowing Amie personally and professionally for almost 11 years. Personally, I know Amie as a sincere, honest, caring person that never hesitates to lend her time to those in need. She has the ability to appreciate the simplest things in life yet attack the toughest challenges with a determination and confidence that inspires others. She espouses a "what you see is what you get" personality that enhances the genuine nature of her character which furthers the trust and confidence of her colleagues and friends.

As a professional, I find Amie to be more than qualified. Placing a premium on credibility and intellectual honesty, Amie is committed to navigating the oftentimes complex and grey areas of the law for a result supported in law and not the creative argument of a zealous advocate. Her persistence for a sound answer rooted in the law grows stronger when the answer seems farthest away. This fact is complemented by a work ethic that exemplifies her respect for, and commitment to, the law.

Out of respect for your time and the many candidate support letters I suspect you have to review, I have intentionally tried to keep this letter brief. However, I remain available at your convenience to provide more detail of a person whom I believe is a fine and respected member of humanity and if given the opportunity, will be a fine and respected member of the Fifth District Court of Appeal.

Sincerely,

A handwritten signature in blue ink, appearing to read 'A.J. Stanton, III', written over a horizontal line.

A.J. Stanton, III



# ELIZABETH C. WHEELER, P.A.

ATTORNEY AND COUNSELOR AT LAW  
20 NORTH THORNTON AVENUE  
ORLANDO, FLORIDA 32801

BOARD CERTIFIED BY THE FLORIDA BAR:  
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APPELLATE PRACTICE

**PLEASE REPLY TO:**  
ewheeler@ewheelerpa.com  
POST OFFICE BOX 2266  
ORLANDO, FLORIDA 32802-2266  
(407) 650-9008

May 7, 2018

Mr. Michael C. Sasso, Chair  
Fifth District Court of Appeal Judicial Nominating Commission  
1031 W. Morse Blvd., Ste. 120  
Winter Park, Florida 32789-3774

Re: Margaret E. Kozan

Dear Mr. Sasso:

It is my pleasure and honor to recommend Margaret E. (Amie) Kozan for a position on the Fifth District Court of Appeal. I have practiced before that Court for over 30 years and firmly believe that Amie will be a valuable addition to its bench.

I have known Amie for more than ten years. We are both long-time members of the Orange County Bar Association's Appellate Practice Committee. We have both been active on that committee since its formation, and both of us are past Chairs. I have witnessed firsthand her leadership qualities.

I have also had the opportunity to work with her on an appeal. My practice is almost exclusively in the field of insurance defense, but I have occasionally represented plaintiffs on appeal. On one such case I was fortunate to associate Amie, who provided invaluable collaboration on the appeal to the United States Court of Appeals for the Eleventh Circuit. The District Court (Tampa Division) had entered summary judgment against our client on his claim of unlawful retaliation by his employer in violation of Title VII of the Civil Rights Act of 1964 and the Florida Civil Rights Act of 1992. It was a difficult case with complicated facts, and I witnessed firsthand Amie's ability to quickly analyze those facts in light of applicable law and reduce that analysis to writing.

Amie has not only a keen intellect and superior writing ability but also a demeanor which collectively make her immensely qualified for a position as an appellate judge. Please let me know if I can provide any additional information to aid in your consideration of her.

Sincerely,

A handwritten signature in blue ink that reads "Elizabeth C. Wheeler". The signature is fluid and cursive, with the first name being the most prominent.

Elizabeth C. Wheeler

ECW/w

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2015** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1—Dec. 31, 2015, or other tax year beginning \_\_\_\_\_, 2015, ending \_\_\_\_\_, 2016, See separate instructions.

Your first name and initial **MARGARET E.** Last name **KOZAN** Your social security number XXXXXXXXXX

If a joint return, spouse's first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. **803 Maryland Ave.** Apt. no. **p** Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **Winter Park FL 32789**

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

**Presidential Election Campaign**  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
 You  Spouse

**Filing Status** 1  Single 4  Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. **U**  
2  Married filing jointly (even if only one had income)  
3  Married filing separately. Enter spouse's SSN above and full name here. **U** 5  Qualifying widow(er) with dependent child

**Exemptions** 6a  Yourself. If someone can claim you as a dependent, do not check box 6a } Boxes checked on 6a and 6b **1**  
b  Spouse }  
c **Dependents:** (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4)  if child under age 17 qual. for child tax credit (see instr.)  
If more than four dependents, see instructions and check here  Dependents on 6c not entered above \_\_\_\_\_  
Add numbers on lines above **U 1**

**Income** 7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7 52,282**  
8a Taxable interest. Attach Schedule B if required **8a**  
b Tax-exempt interest. Do not include on line 8a **8b**  
9a Ordinary dividends. Attach Schedule B if required **9a 136**  
b Qualified dividends **9b 136**  
10 Taxable refunds, credits, or offsets of state and local income taxes **10**  
11 Alimony received **11**  
12 Business income or (loss). Attach Schedule C or C-EZ **12**  
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here  **13**  
14 Other gains or (losses). Attach Form 4797 **14**  
15a IRA distributions **15a 9,381** b Taxable amount **15b 9,381**  
16a Pensions and annuities **16a** b Taxable amount **16b**  
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17 31,701**  
18 Farm income or (loss). Attach Schedule F **18**  
19 Unemployment compensation **19**  
20a Social security benefits **20a** b Taxable amount **20b**  
21 Other income. List type and amount **21**  
22 Combine the amounts in the far right column for lines 7 through 21. This is your **total income** **U 22 93,500**

**Adjusted Gross Income** 23 Educator expenses **23**  
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ **24**  
25 Health savings account deduction. Attach Form 8889 **25**  
26 Moving expenses. Attach Form 3903 **26**  
27 Deductible part of self-employment tax. Attach Schedule SE **27**  
28 Self-employed SEP, SIMPLE, and qualified plans **28**  
29 Self-employed health insurance deduction **29 5,282**  
30 Penalty on early withdrawal of savings **30**  
31a Alimony paid b Recipient's SSN **U 31a**  
32 IRA deduction **32**  
33 Student loan interest deduction **33**  
34 Tuition and fees. Attach Form 8917 **34**  
35 Domestic production activities deduction. Attach Form 8903 **35**  
36 Add lines 23 through 35 **36 5,282**  
37 Subtract line 36 from line 22. This is your **adjusted gross income** **U 37 88,218**

	38	Amount from line 37 (adjusted gross income)	38	88,218
Tax and Credits	39a	Check <input type="checkbox"/> You were born before January 2, 1951, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1951, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
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, \$6,300 Married filing jointly or Qualifying widow(er), \$12,600 Head of household, \$9,250	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	9,133
	41	Subtract line 40 from line 38	41	79,085
	42	Exemptions. If line 38 is \$154,950 or less, multiply \$4,000 by the number on line 6d. Otherwise, see instructions	42	4,000
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	75,085
	44	Tax (see instr.) Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	14,545
	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
	46	Excess advance premium tax credit repayment. Attach Form 8962	46	
	47	Add lines 44, 45, and 46	47	14,545
	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	14,545	
Other Taxes	57	Self-employment tax. Attach Schedule SE	57	
	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 8969 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	14,545	
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64	8,407
	65	2015 estimated tax payments and amount applied from 2014 return	65	4,881
	66a	Earned income credit (EIC)	66a	
	b	Nontaxable combat pay election <input type="checkbox"/> 66b	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"/> 8885 d <input type="checkbox"/>	73		
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	13,288	
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	
	76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	76a	
	b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number <input type="text"/>		
77	Amount of line 75 you want applied to your 2016 estimated tax	77		
Amount You Owe	78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	1,257
	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)?  Yes. Complete below.  No

Designee's name **Michael S. Borcheck, CPA** Personal identification number (PIN)  Phone no. **407-622-6600**

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

Your signature  Date  Your occupation **ATTORNEY** 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 P.N., enter it here (see instr.)

Print/Type preparer's name **Michael S. Borcheck, CPA** Preparer's signature **Michael S. Borcheck, CPA** Date **02/26/16** Check  if self-employed  PTN

**Preparer** Firm's name **Borcheck & Gase, LLC** Firm's EIN

**Use Only** Firm's address **280 West Canton Ave., Suite 110 Winter Park FL 32789** Phone no. **407-622-6600**

**SCHEDULE A  
(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

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

**2015**

Attachment Sequence No. **07**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040.**

Name(s) shown on Form 1040

Your social security number

**MARGARET E. KOZAN**

<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 <b>2</b>				
3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1951, 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>		<b>5 State and local (check only one box):</b>			
a	<input type="checkbox"/> Income taxes, or	5			<b>848</b>
b	<input checked="" type="checkbox"/> General sales taxes				
6	Real estate taxes (see instructions)	6			<b>2,875</b>
7	Personal property taxes	7			
8	Other taxes. List type and amount ▶	8			
9	Add lines 5 through 8			9	<b>3,723</b>
<b>Interest You Paid</b>		<b>10 Home mortgage interest and points reported to you on Form 1098</b>		10	<b>5,385</b>
<b>Note:</b> Your mortgage interest deduction may be limited (see instructions).		<b>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 ▶</b>		11	
		<b>12 Points not reported to you on Form 1098. See instructions for special rules</b>		12	
		<b>13 Mortgage insurance premiums (see instructions)</b>		13	
		<b>14 Investment interest. Attach Form 4952 if required. (See instructions.)</b>		14	
		<b>15 Add lines 10 through 14</b>		15	<b>5,385</b>
<b>Gifts to Charity</b>		<b>16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions</b>		16	<b>25</b>
If you made a gift and got a benefit for it, see instructions.		<b>17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500</b>		17	
		<b>18 Carryover from prior year</b>		18	
		<b>19 Add lines 16 through 18</b>		19	<b>25</b>
<b>Casualty and Theft Losses</b>		<b>20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)</b>		20	
<b>Job Expenses and Certain Miscellaneous Deductions</b>		<b>21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶</b>		21	
		<b>22 Tax preparation fees</b>		22	
		<b>23 Other expenses—investment, safe deposit box, etc. List type and amount ▶</b>		23	
		<b>24 Add lines 21 through 23</b>		24	
		<b>25 Enter amount from Form 1040, line 38 <b>25</b></b>		25	
		<b>26 Multiply line 25 by 2% (.02)</b>		26	
		<b>27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-</b>		27	
<b>Other Miscellaneous Deductions</b>		<b>28 Other—from list in instructions. List type and amount ▶</b>		28	
<b>Total Itemized Deductions</b>		<b>29 Is Form 1040, line 38, over \$154,950?</b>		29	<b>9,133</b>
		<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.			
		<b>30 If you elect to itemize deductions even though they are less than your standard deduction, check here</b>			



**SCHEDULE E  
(Form 1040)**

**Supplemental Income and Loss**

OMB No. 1545-0074

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

**2015**

Department of the Treasury  
Internal Revenue Service (99)

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

Attachment  
Sequence No. **13**

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

Name(s) shown on return

Your social security number

**MARGARET E. KOZAN**

**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 2015 that would require you to file Form(s) 1099? (see instructions)  Yes  No  
**B** If "Yes," did you or will you file all required Forms 1099?  Yes  No

**1a** Physical address of each property (street, city, state, ZIP code)  
**A** 415 LAKEPOINTE DRIVE #210, ALTAMONTE SPRINGS, FL 32701  
**B** 2053 DIXIE BELLE DRIVE UNIT 2053E, ORLANDO, FL 32812  
**C**

1b	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 <b>QJV</b> 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	A	B	A	B
A	2			365					
B	2			365					
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	9,500	11,200	
4 Royalties received	4			
<b>Expenses:</b>				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9	528	607	
10 Legal and other professional fees	10	535		
11 Management fees	11		1,120	
12 Mortgage interest paid to banks, etc. (see instructions)	12	2,256	5,400	
13 Other interest	13			
14 Repairs	14	770		
15 Supplies	15			
16 Taxes	16	684	1,213	
17 Utilities	17			
18 Depreciation expense or depletion	18	3,022	3,783	
19 Other (list) ▶ See Statement 1,2	19	3,520	3,526	
20 Total expenses. Add lines 5 through 19	20	11,315	15,649	
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b>	21	-1,815	-4,449	
22 Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions)	22	1,815	4,449	
23a Total of all amounts reported on line 3 for all rental properties	23a		20,700	
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c		7,656	
d Total of all amounts reported on line 18 for all properties	23d		6,805	
e Total of all amounts reported on line 20 for all properties	23e		26,964	
24 <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses	24			0
25 <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			(6,264)
26 <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	26			-6,264

For Paperwork Reduction Act Notice, see the separate instructions.

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

**MARGARET E. KOZAN**

**Caution.** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

**Part II Income or Loss From Partnerships and S Corporations** **Note:** If you report a loss from an at-risk activity for which any amount is **not** at risk, you **must** check the box in column (e) on line 28 and attach **Form 6198**. See instructions.

**27** Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section.  Yes  No

<b>28</b>	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
<b>A</b>	<b>MARGARET E. KOZAN, P.A.</b>	<b>S</b>			
<b>B</b>					
<b>C</b>					
<b>D</b>					

<b>Passive Income and Loss</b>		<b>Nonpassive Income and Loss</b>		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
<b>A</b>		<b>0</b>		<b>37,965</b>
<b>B</b>				
<b>C</b>				
<b>D</b>				
<b>29a</b> Totals				<b>37,965</b>
<b>b</b> Totals				
<b>30</b>	Add columns (g) and (j) of line 29a			<b>30</b> <b>37,965</b>
<b>31</b>	Add columns (f), (h), and (i) of line 29b			<b>31</b> <b>( 0 )</b>
<b>32</b>	<b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31. Enter the result here and include in the total on line 41 below			<b>32</b> <b>37,965</b>

**Part III Income or Loss From Estates and Trusts**

<b>33</b>	(a) Name	(b) Employer identification number
<b>A</b>		
<b>B</b>		

<b>Passive Income and Loss</b>		<b>Nonpassive Income and Loss</b>	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
<b>A</b>			
<b>B</b>			
<b>34a</b> Totals			
<b>b</b> Totals			
<b>35</b>	Add columns (d) and (f) of line 34a		<b>35</b>
<b>36</b>	Add columns (c) and (e) of line 34b		<b>36</b> <b>( )</b>
<b>37</b>	<b>Total estate and trust income or (loss).</b> Combine lines 35 and 36. Enter the result here and include in the total on line 41 below		<b>37</b>

**Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder**

<b>38</b>	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
<b>39</b>	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				<b>39</b>

**Part V Summary**

<b>40</b>	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	<b>40</b>	
<b>41</b>	<b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	<b>41</b>	<b>31,701</b>
<b>42</b>	<b>Reconciliation of farming and fishing income.</b> Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	<b>42</b>	
<b>43</b>	<b>Reconciliation for real estate professionals.</b> If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	<b>43</b>	

Form **1116**

**Foreign Tax Credit**  
(Individual, Estate, or Trust)

OMB No. 1545-0121

**2015**

Department of the Treasury  
Internal Revenue Service (99)

U Attach to Form 1040, 1040NR, 1041, or 990-T.

Attachment Sequence No. **19**

U Information about Form 1116 and its separate instructions is at [www.irs.gov/form1116](http://www.irs.gov/form1116).

Name

Identifying number as shown on page 1 of your tax return

**MARGARET E. KOZAN**

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a  Passive category income
- b  General category income
- c  Section 901(j) income
- d  Certain income re-sourced by treaty
- e  Lump-sum distributions

f Resident of (name of country) U **US United States**

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

g Enter the name of the foreign country or U.S. possession	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	OC	B	
U <b>VARIOUS</b>				
1a Gross income from sources within country shown above and of the type checked above (see instructions):				
<b>DIVIDEND</b>				<b>1a</b>
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, & you used an alternative basis to determine its source (see instructions) U <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions):</b>				
2 Expenses <b>definitely related</b> to the income on line 1a (attach statement)				
3 Pro rata share of other deductions <b>not definitely related:</b>				
a Certain itemized deductions or standard deduction (see instructions)		<b>3,723</b>		
b Other dedts. (attach stmt.)				
c Add lines 3a and 3b		<b>3,723</b>		
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)		<b>120,464</b>		
f Divide line 3d by line 3e (see instructions)				
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				<b>6</b>
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 U				<b>7</b>

**Part II Foreign Taxes Paid or Accrued (see instructions)**

Country	Credit is claimed for taxes (you must check one)		Foreign taxes paid or accrued							
	(h) <input checked="" type="checkbox"/> Paid	(i) <input type="checkbox"/> Accrued	In foreign currency				In U.S. dollars			
	(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents and royalties	(q) Interest	(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
<b>A</b>										
<b>B</b>										
<b>C</b>										

8 Add lines A through C, column (s). Enter the total here and on line 9, page 2 U **8**

For Paperwork Reduction Act Notice, see instructions.



**MARGARET E. KOZAN**



Form 1116 (2015)

**Part III Figuring the Credit**

<b>9</b>	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	<b>9</b>		
<b>10</b>	Carryback or carryover (attach detailed computation)	<b>10</b>		
<b>11</b>	Add lines 9 and 10	<b>11</b>		
<b>12</b>	Reduction in foreign taxes (see instructions)	<b>12</b>	( )	
<b>13</b>	Taxes reclassified under high tax kickout (see instructions)	<b>13</b>		
<b>14</b>	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	<b>14</b>		
<b>15</b>	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions)	<b>15</b>		
<b>16</b>	Adjustments to line 15 (see instructions)	<b>16</b>		
<b>17</b>	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	<b>17</b>		
<b>18</b>	<b>Individuals:</b> Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption <b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	<b>18</b>		
<b>19</b>	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	<b>19</b>		
<b>20</b>	<b>Individuals:</b> Enter the amounts from Form 1040, lines 44 and 46. If you are a nonresident alien, enter the amounts from Form 1040NR, lines 42 and 44. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 <b>Caution:</b> If you are completing line 20 for separate category e (lump-sum distributions), see instructions.	<b>20</b>		
<b>21</b>	Multiply line 20 by line 19 (maximum amount of credit)	<b>21</b>		
<b>22</b>	Enter the <b>smaller</b> of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions)	<b>22</b>		

**Part IV Summary of Credits From Separate Parts III (see instructions)**

<b>23</b>	Credit for taxes on passive category income	<b>23</b>		
<b>24</b>	Credit for taxes on general category income	<b>24</b>		
<b>25</b>	Credit for taxes on certain income re-sourced by treaty	<b>25</b>		
<b>26</b>	Credit for taxes on lump-sum distributions	<b>26</b>		
<b>27</b>	Add lines 23 through 26	<b>27</b>		
<b>28</b>	Enter the <b>smaller</b> of line 20 or line 27	<b>28</b>		
<b>29</b>	Reduction of credit for international boycott operations. See instructions for line 12	<b>29</b>		
<b>30</b>	Subtract line 29 from line 28. This is your <b>foreign tax credit</b> . Enter here and on Form 1040, line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	<b>30</b>		<b>0</b>

**Federal Statements****415 LAKEPOINTE DRIVE #210****Statement 1 - Schedule E, Line 19 - Other Expenses**

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
CONDO ASSOC. FEES	\$ 3,520		\$ 3,520
Total	\$ 3,520		\$ 3,520

**2053 DIXIE BELLE DRIVE****Statement 2 - Schedule E, Line 19 - Other Expenses**

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
BANK CHARGES	\$ 35		\$ 35
CONDO ASSOC. FEES	3,491		3,491
Total	\$ 3,526		\$ 3,526

Form **1040****Qualified Dividends and Capital Gain Tax Worksheet****2015**

Name

Taxpayer Identification Number

**MARGARET E. KOZAN**

1. Enter the amount from Form 1040, line 43. However if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheets	1.	<b>75,085</b>
2. Enter the amount from Form 1040, line 9b*	2.	<b>136</b>
3. Are you filing Schedule D?*		
<input type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 15 or 16 of Schedule D. If either line 15 or 16 is a loss, enter -0-	3.	
<input checked="" type="checkbox"/> <b>No.</b> Enter the amount from Form 1040, line 13		
4. Add lines 2 and 3	4.	<b>136</b>
5. If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	5.	<b>0</b>
6. Subtract line 5 from line 4. If zero or less, enter -0-	6.	<b>136</b>
7. Subtract line 6 from line 1. If zero or less, enter -0-	7.	<b>74,949</b>
8. Enter:		
\$37,450 if single or married filing separately		
\$74,900 if married filing jointly or qualifying widow(er)	8.	<b>37,450</b>
\$50,200 if head of household		
9. Enter the smaller of line 1 or line 8	9.	<b>37,450</b>
10. Enter the smaller of line 7 or line 9	10.	<b>37,450</b>
11. Subtract line 10 from line 9. This amount is taxed at 0%	11.	<b>0</b>
12. Enter the smaller of line 1 or line 6	12.	<b>136</b>
13. Enter the amount from line 11	13.	<b>0</b>
14. Subtract line 13 from line 12	14.	<b>136</b>
15. Enter:		
\$413,200 if single		
\$232,425 if married filing separately		
\$464,850 if married filing jointly or qualifying widow(er),	15.	<b>413,200</b>
\$439,000 if head of household		
16. Enter the smaller of line 1 or line 15	16.	<b>75,085</b>
17. Add lines 7 and 11	17.	<b>74,949</b>
18. Subtract line 17 from line 16. If zero or less, enter -0-	18.	<b>136</b>
19. Enter the smaller of line 14 or line 18	19.	<b>136</b>
20. Multiply line 19 by 15% (0.15)	20.	<b>20</b>
21. Add lines 11 and 19	21.	<b>136</b>
22. Subtract line 21 from line 12	22.	<b>0</b>
23. Multiply line 22 by 20% (0.20)	23.	<b>0</b>
24. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	24.	<b>14,525</b>
25. Add lines 20, 23, and 24	25.	<b>14,545</b>
26. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	26.	<b>14,563</b>
27. <b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 25 or line 26. Also include this amount on Form 1040, line 44. (If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet)	27.	<b>14,545</b>

\*If you are filing Form 2555 or 2555-EZ, these lines may be reduced (but not below zero) by your capital gain excess. Please refer to Foreign Earned Income Tax Worksheets - Excess Capital Gain for detail if the lines have been reduced.

Form **1040****General Sales Tax Deduction Worksheet****2015**

Name as shown on return

**MARGARET E. KOZAN**

Taxpayer Identification Number

State of  
**Florida**Locality of  
**WINTER PARK****General Sales Tax from IRS Tables**

- |  |    |                   |
|--|----|-------------------|
| 1. Enter the amount of adjusted gross income (AGI) from Form 1040, Line 38 .....   | 1. | <u>88,218</u>     |
| 2. Add the nontaxable amounts from Form 1040, lines 8b, 15a, 16a, 20a (Exclude rollovers and tax-free Sec. 1035 exchanges) .....   | 2. | <u>          </u> |
| 3. Add the following nontaxable items: nontaxable combat pay, public assistance, veteran's benefits, and workers' compensation.<br>Also include any amounts which increase spendable income, such as the refundable portion of refundable tax credits received in 2015 ..... | 3. | <u>          </u> |
| 4. Add lines 1 through 3, this is income for general sales tax table purposes .....  | 4. | <u>88,218</u>     |
| 5. Enter the amount from the sales tax table in the Schedule A instructions. ....<br>Part-year residents, complete lines 6 - 8; Full-year residents skip lines 6 - 8<br>and enter the amount from line 5 on line 9   | 5. | <u>783</u>        |
| 6. Enter the number of days of residence in state .....  | 6. | <u>          </u> |
| 7. Total days in year .....  | 7. | <u>365</u>        |
| 8. Divide line 6 by line 7 (rounded to at least 3 decimal places) .....  | 8. | <u>          </u> |
| 9. Multiply line 5 by line 8, this is the deductible general sales tax using the IRS table. ....   | 9. | <u>783</u>        |

**Local Sales Tax Using IRS Tables**

- |  |     |                   |
|--|-----|-------------------|
| 10. Enter the amount from the sales tax table in the Schedule A instructions. ....   | 10. | <u>783</u>        |
| 11. If you are a resident of Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Mississippi (city of Jackson or Tupelo only), Missouri, New York State, North Carolina, South Carolina, Tennessee, Utah, or Virginia, enter the amount from the applicable Optional Local Sales Tax Table in the Schedule A instructions. ....   | 11. | <u>          </u> |
| 12. Enter the local general sales tax rate (exclude statewide local sales tax rate) .....  | 12. | <u>0.50000</u>    |
| 13. Enter the state general sales tax rate (include statewide local sales tax rate) .....  | 13. | <u>6.0000</u>     |
| 14. Divide line 12 by line 13 (rounded to at least 3 decimal places) .....   | 14. | <u>0.083</u>      |
| 15. If you entered an amount on line 11, multiply line 11 by line 12. This is the local sales tax using the optional local sales tax tables.<br>Part-year residents, complete lines 16 - 18; Full-year residents skip lines 16 - 18<br>and enter the amount from line 15 on line 19<br>If you did not enter an amount on line 11, multiply line 10 by line 14. This is the local sales tax using the optional state and certain local sales tax tables.<br>Part-year residents, complete lines 16 - 18; Full-year residents skip lines 16 - 18<br>and enter the amount from line 15 on line 19 | 15. | <u>65</u>         |
| 16. Enter the number of days of residence in locality .....  | 16. | <u>          </u> |
| 17. Total days in year .....   | 17. | <u>365</u>        |
| 18. Divide line 16 by line 17 (rounded to at least 3 decimal places) .....   | 18. | <u>          </u> |
| 19. Multiply line 15 by line 18. This is the deductible general local sales tax using the IRS tables. ....   | 19. | <u>65</u>         |

**General Sales Tax Summary**

- |   |     |                   |
|---|-----|-------------------|
| 20. Enter the sum of line 9 from all General Sales Tax Deduction Worksheets .....     | 20. | <u>783</u>        |
| 21. Enter the sum of line 19 from all General Sales Tax Deduction Worksheets .....    | 21. | <u>65</u>         |
| 22. Add lines 20 and 21, this is the total General Sales taxes using the tables ..... | 22. | <u>848</u>        |
| 23. Enter the actual state and local general sales taxes paid .....                   | 23. | <u>          </u> |
| 24. Enter the greater of line 22 or line 23 .....                                     | 24. | <u>848</u>        |
| 25. Enter the state and local taxes paid on specified items (major purchases) .....   | 25. | <u>          </u> |
| 26. Add lines 24 and 25, this is the deductible General Sales tax .....               | 26. | <u>848</u>        |
| 27. Enter total state and local income taxes paid .....                               | 27. | <u>          </u> |

Enter the greater of line 26 or 27 on Schedule A, line 5. If line 26 is greater, mark Schedule A, line 5b. If line 27 is greater, mark Schedule A, line 5a.

Form <b>1040</b>	<b>Foreign Tax Credit Carryover Worksheet</b>	<b>2015</b>
------------------	---	-------------

Name **MARGARET E. KOZAN** Taxpayer Identification Number XXXXXXXXXX

Foreign Income Category Passive Income

**Regular**

	Foreign Taxes Available	Maximum Credit Allowable	Unused (+) or Excess (-)	Carryback Applied from CY	Carryforward Applied to CY	* CY Unused (+) or Excess (-)
2005						
2006						
2007						
2008						
2009						
2010						
2011	<u>1</u>	<u>68</u>	<u>-67</u>			<u>-67</u>
2012	<u>1</u>	<u>21</u>	<u>-20</u>			<u>-20</u>
2013						
2014						
2015						

\* Amounts flow to the Foreign Tax Credit Carryover Report

**Alternative Minimum Tax**

	Foreign Taxes Available	Maximum Credit Allowable	Unused (+) or Excess (-)	Carryback Applied from CY	Carryforward Applied to CY	* CY Unused (+) or Excess (-)
2005						
2006						
2007						
2008						
2009						
2010						
2011	<u>1</u>	<u>10</u>	<u>-8</u>			<u>-8</u>
2012	<u>1</u>					
2013						
2014						
2015						

\* Amounts flow to the Foreign Tax Credit Carryover Report



Form **1040** **K-1 Reconciliation Worksheet - Form 1040, Sch A, Form 4952, 8903** **2015**

Name **MARGARET E. KOZAN** Taxpayer Identification Number [REDACTED]

Entity Name **MARGARET E. KOZAN, P.A.** EIN [REDACTED] Entity Type **S Corporation** Screen **K1** K1 Unit **2**

Activity **Passive Activity Type Not Passive** Entire disposition of activity

	Current Year Amount	PY Suspended Basis Loss	Disallowed Basis Limitation	PY Suspended At-risk Loss	Disallowed At-risk Limitation	PY Suspended Passive Loss	Disallowed Loss Limitation	Tax Return
<b>Form 1040 page 1</b>								
Other portfolio income/-loss								
Other income/-loss								
Penalty on early withdrawal								
<b>1040 page 2</b>								
Federal income tax withheld								
Undistributed capital gains credit								
Recapture of low-income housing cr								
Recapture of indian employment cr								
Recapture of employ child care cr								
Recapture of new markets cr								
Recapture of qual electric veh cr								
Recapture of alt motor vehicle cr								
Recapture of alt fuel veh refueling cr								
<b>Schedule A</b>								
Cash contributions (50%)	25							25
Cash contributions (30%)								
Noncash contributions (50%)								
Noncash contributions (30%)								
Cap gain prop 50% org (30%)								
Cap gain prop (20%)								
Portfolio deductions (2% floor)								
Portfolio deductions (other)								
Real estate taxes								
State and local tax withheld paid								
Foreign taxes								
Investment int from 4952								
<b>Form 4952</b>								
Investment interest expense								
Investment income adjustment								
Investment expenses								
<b>Form 8903</b>								
Qualified production activities income								
Employer's W-2 wages		Current loss						
Deductions attributable to QPAI		disallowed %	%	PY susp deducts	% Allowed	%		





Form <b>1040</b>	<b>Passive Activity Deduction Worksheet</b>	<b>2015</b>
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Name <b>MARGARET E. KOZAN</b>	Taxpayer Identification Number <span style="background-color: black; color: black;">XXXXXXXXXX</span>
Activity <u>415 LAKEPOINTE DRIVE #210</u>	Form <u>Sch E</u> Unit <u>1</u>
Type <u>Rental real estate w/active participation</u>	Entire Disposition of Activity _____

**Regular Tax Loss Calculations**

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating		<b>1,815</b>	<b>1,815</b>	
Short-term capital loss				
Long-term capital loss				
28% rate capital loss				
Section 1231 loss				
Ordinary business loss				
Other Losses - 1040 pg 1				
Commercial revitalization				

**Alternative Minimum Tax Loss Calculations**

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating		<b>1,815</b>	<b>1,815</b>	
Short-term capital loss				
Long-term capital loss				
28% rate capital loss				
Section 1231 loss				
Ordinary business loss				
Other Losses - 1040 pg 1				
Commercial revitalization				

Form <b>1040</b>	<b>Passive Activity Deduction Worksheet</b>	<b>2015</b>
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Name <b>MARGARET E. KOZAN</b>	Taxpayer Identification Number [REDACTED]
Activity <u>2053 DIXIE BELLE DRIVE</u>	Form <u>Sch E</u> Unit <u>2</u>
Type <u>Rental real estate w/active participation</u>	Entire Disposition of Activity

**Regular Tax Loss Calculations**

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating		<b>4,449</b>	<b>4,449</b>	
Short-term capital loss				
Long-term capital loss				
28% rate capital loss				
Section 1231 loss				
Ordinary business loss				
Other Losses - 1040 pg 1				
Commercial revitalization				

**Alternative Minimum Tax Loss Calculations**

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating		<b>4,449</b>	<b>4,449</b>	
Short-term capital loss				
Long-term capital loss				
28% rate capital loss				
Section 1231 loss				
Ordinary business loss				
Other Losses - 1040 pg 1				
Commercial revitalization				

Form **1040****Rent and Royalty Reconciliation****2015**

Name

**MARGARET E. KOZAN**

Taxpayer identification number

Property description

**415 LAKEPOINTE DRIVE #210**Unit 1 Ownership Percentage

T, S, J — Business Use Percentage

Passive type: **Active participation**

State \_\_\_\_\_ Personal Use Percentage \_\_\_\_\_

1. Physical address:

Street **415 LAKEPOINTE DRIVE #210**City, state, zip **ALTAMONTE SPRINGS FL 32701**Property type: **Multi-Family residence**

2. Property Use Information:

Fair Rental Days **365**

Personal Use Days \_\_\_\_\_

QJV \_\_\_\_\_

Column A

Column B

Column C

(Column A - B - C)

**Income:**3. Rents received **9,500**

4. Royalties received

**Expenses:**

5. Advertising

Auto

Travel

6. Auto and travel (total)

7. Cleaning and maintenance

8. Commissions

9. Insurance **528**10. Legal and other professional fees **535**

11. Management fees

Mortgage interest from 1098 **2,256**

Refinancing points on 1098

12. Mortgage interest paid to banks, etc. **2,256**

Other mortgage interest

Other interest

Refinancing points

Qualified mortgage insurance

13. Other interest (total)

14. Repairs **770**

15. Supplies

Real estate taxes **684**

All other taxes

16. Taxes (total) **684**

17. Utilities

18. Depreciation expense or depletion **3,022**

19. Other (list)

**CONDO ASSOC. FEES 3,520**20. Total expenses. Add lines 5 through 19 **11,315**21. Income or (loss) from rental or royalty properties. **-1,815**

Form <b>1040</b>	<b>Rent and Royalty Reconciliation</b>	<b>2015</b>
------------------	--	-------------

Name **MARGARET E. KOZAN** Taxpayer identification number XXXXXXXXXX

Property description **2053 DIXIE BELLE DRIVE** Unit **2** Ownership Percentage \_\_\_\_\_  
 Passive type: **Active participation** T, S, J **T** Business Use Percentage \_\_\_\_\_  
 State \_\_\_\_\_ Personal Use Percentage \_\_\_\_\_

1. Physical address:  
 Street **2053 DIXIE BELLE DRIVE UNIT 2053E**  
 City, state, zip **ORLANDO FL 32812**  
 Property type: **Multi-Family residence**

2. Property Use Information:  
 Fair Rental Days **365**  
 Personal Use Days \_\_\_\_\_  
 QJV \_\_\_\_\_

	Column A	Column B	Column C	(Column A - B - C)
	Total Income/Expense	Nonbusiness Expenses	Vacation Home / Personal Use Expenses	Income / Expenses Reported on Schedule E
<b>Income:</b>				
3. Rents received	11,200			11,200
4. Royalties received				
<b>Expenses:</b>				
5. Advertising				
Auto				
Travel				
6. Auto and travel (total)				
7. Cleaning and maintenance				
8. Commissions				
9. Insurance	607			607
10. Legal and other professional fees				
11. Management fees	1,120			1,120
Mortgage interest from 1098	5,400			
Refinancing points on 1098				
12. Mortgage interest paid to banks, etc.	5,400			5,400
Other mortgage interest				
Other interest				
Refinancing points				
Qualified mortgage insurance				
13. Other interest (total)				
14. Repairs				
15. Supplies				
Real estate taxes				
All other taxes	1,213			
16. Taxes (total)	1,213			1,213
17. Utilities				
18. Depreciation expense or depletion	3,783			3,783
19. Other (list)				
<b>BANK CHARGES</b>	35			35
<b>CONDO ASSOC. FEES</b>	3,491			3,491
20. Total expenses. Add lines 5 through 19	15,649			15,649
21. Income or (loss) from rental or royalty properties.				-4,449

Form <b>1040</b>	<b>Self-Employed Health Insurance Deduction Worksheet</b>	<b>2015</b>
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Name of person with <b>self-employment</b> income (as shown on Form 1040) <b>MARGARET E. KOZAN</b>	Taxpayer Identification Number <div style="background-color: black; width: 100px; height: 15px;"></div>
---	--

Description <b>MARGARET E. KOZAN, P.A.</b>	Form/Schedule <b>K</b>	Unit number <b>2</b>
--	------------------------	----------------------

1. Enter the total amount paid in 2015 for health insurance coverage established under your business (or the S-corporation in which you were a more-than-2% shareholder) for 2015 for you, your spouse, and your dependents. Your insurance can also cover your child who was under age 27 at the end of 2015, even if the child was not your dependent. But **do not** include the following.
  - Amounts for any month you were eligible to participate in a health plan subsidized by your or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2015.
  - Any amounts paid from retirement plan distributions that were nontaxable because you are a retired public safety officer.
  - Any amounts you included on Form 8885, line 4.
  - Any payments for qualified long-term care insurance (see line 2)
  
2. For coverage under a qualified long-term care insurance contract, enter for each person covered the **smaller** of the following amounts.
  - a) Total payments made for that person during the year.
  - b) The amount shown below. Use the person's age at the end of the tax year.
    - \$380 ----if that person is age 40 or younger
    - \$710 ----if age 41 to 50
    - \$1,430 ----if age 51 to 60
    - \$3,800 ----if age 61 to 70
    - \$4,750 ----if age 71 or older

**Do not** include payments for any month you were eligible to participate in a long-term care insurance plan subsidized by your or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2015. If more than one person is covered, figure separately the amount to enter for each person. Then enter the total of those amounts
  
3. Add lines 1 and 2
  
4. Enter your net profit\* and any other earned income from the trade or business under which the insurance plan is established. Do not include Conservation Reserve Program payments exempt from self-employment tax. If the business is an S Corporation, skip to line 11
  
5. Enter the total of all net profits\* from: Schedule C, line 31; Schedule C-EZ, line 3; Schedule F, line 34; or Sch K-1 (1065), box 14, Code A; plus any other income allocable to the profitable businesses. Do not include Conservation Reserve Program payments exempt from self-employment tax. **Do not** include any net losses shown on these schedules.
  
6. Divide line 4 by line 5
  
7. Multiply Form 1040 (or Form 1040NR), line 27, by the percentage on line 6
  
8. Subtract line 7 from line 4
  
9. Enter the amount, if any, from Form 1040 (or Form 1040NR), line 28 attributable to the same trade or business in which the health insurance plan is established
  
10. Subtract line 9 from line 8
  
11. Enter your Medicare wages (Form W-2, box 5) from an S corporation in which you are a more-than-2% shareholder and in which the health insurance plan is established
  
12. Enter the amount from Form 2555, line 45, attributable to the amount entered on line 4 or 11 above, or any amount from Form 2555-EZ, line 18, attributable to the amount entered on line 11 above
  
13. Subtract line 12 from line 10 or 11, whichever applies
  
14. **Self-employed health insurance deduction.** Enter the **smaller** of line 3 or line 13 here and on Form 1040 (or Form 1040NR), line 29. **Do not** include this amount in figuring any medical expense deduction on Schedule A (Form 1040)

1.		<b>5,282</b>
2.		
3.		<b>5,282</b>
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		<b>47,000</b>
12.		
13.		<b>47,000</b>
14.		<b>5,282</b>

\* If you used either optional method to figure your net earnings from self-employment from any business, do not enter your net profit from the business. Instead, enter the amount attributable to that business from Schedule SE (Form 1040), Section B, line 4b.

**Federal Statements****Margaret E. Kozan P.A.****Form W-2, Box 14 - Other**

<u>Description</u>	<u>Amount</u>
Medical insurance premiums	\$ 5,282
Total	\$ <u>5,282</u>

**Form 1040, Dividend Income**

<u>Payer</u>	<u>Ordinary Dividends</u>	<u>Qualified Dividends</u>
ENTERGY CORPORATION	\$ 40	\$ 40
TARGET CORPORATION	96	96
Total	\$ <u>136</u>	\$ <u>136</u>

**Federal Statements****Schedule A, Line 5b - State and Local General Sales Taxes**

<u>Description</u>	<u>Amount</u>
General Sales Tax	\$ 848
Total	\$ <u>848</u>

**Schedule A, Line 6 - Real Estate Taxes**

<u>Description</u>	<u>Amount</u>
Real estate taxes paid	\$ 2,875
Total	\$ <u>2,875</u>

**Schedule A, Line 10 - Home Mortgage Interest & Points From Form 1098**

<u>Description</u>	<u>Amount</u>
Home mortgage interest	\$ 4,423
EQUITY LINE	962
Total	\$ <u>5,385</u>

**Schedule A, Line 16 - Charitable Contributions by Cash or Check**

<u>Description</u>	<u>Amount</u>
50% Cash contrib from K-1s	\$ 25
Total	\$ <u>25</u>

**Federal Statements****415 LAKEPOINTE DRIVE #210****Schedule E, Line 9 - Insurance**

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
Insurance (Rent, 1)	\$ 528		\$ 528
Total	\$ 528		\$ 528

**415 LAKEPOINTE DRIVE #210****Schedule E, Line 16 - Taxes**

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
Real estate taxes	\$ 684		\$ 684
Total	\$ 684		\$ 684

**2053 DIXIE BELLE DRIVE****Schedule E, Line 3 - Rents Received**

<u>Description</u>	<u>Amount</u>
Rents and royalties	\$ 11,200
Total	\$ 11,200

**2053 DIXIE BELLE DRIVE****Schedule E, Line 9 - Insurance**

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
Insurance (Rent, 2)	\$ 607		\$ 607
Total	\$ 607		\$ 607



## Federal Statements

## Passive Income - OC

Form 1116 line 3e - Gross Income from All Sources

<u>Description</u>	<u>Amount</u>
1040 lines 7-11, 15b-16b, 19-20b, 21	\$ 61,799
Gross Sch E rental income	20,700
Share PS/S-corp gross income	37,965
Total	<u>\$ 120,464</u>

## Passive Income - OC

Form 1116 line 4a - Apportioned Home Mortgage Interest

<u>Description</u>	<u>A</u>	<u>B</u>	<u>C</u>
1116 line 3d gross frgn source income	\$	\$	\$
Less apportioned 2555 income, if any			
Gross foreign source income			
1116 line 3e all sources gross income			
Less Form 2555 excluded income, if any			
Gross income from all sources			
Gross foreign inc/gross inc all sources			
Schedule A home mortgage interest			
1116 line 4a home mortgage interest			
(mort int X apportionment factor)			

**Federal Asset Report**  
**415 LAKEPOINTE DRIVE #210**

FYE: 12/31/2015

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
<b>Prior MACRS:</b>									
2	Condo Cost / Basis	3/20/06	117,152			117,152	27 MMS/L	30,797	2,929
			<u>117,152</u>			<u>117,152</u>		<u>30,797</u>	<u>2,929</u>
<b>Other Depreciation:</b>									
1	Loan Costs	3/20/06	2,800			2,800	30 MO SL	819	93
	<b>Total Other Depreciation</b>		<u>2,800</u>			<u>2,800</u>		<u>819</u>	<u>93</u>
	<b>Total ACRS and Other Depreciation</b>		<u>2,800</u>			<u>2,800</u>		<u>819</u>	<u>93</u>
	<b>Grand Totals</b>		119,952			119,952		31,616	3,022
	<b>Less: Dispositions and Transfers</b>		0			0		0	0
	<b>Less: Start-up/Org Expense</b>		0			0		0	0
	<b>Net Grand Totals</b>		<u>119,952</u>			<u>119,952</u>		<u>31,616</u>	<u>3,022</u>

**Federal Asset Report**  
**2053 DIXIE BELLE DRIVE**

FYE: 12/31/2015

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>									
2	House	1/02/07	150,000			150,000	27 MMS/L	25,886	3,750
			<u>150,000</u>			<u>150,000</u>		<u>25,886</u>	<u>3,750</u>
<b>Other Depreciation:</b>									
1	Loan Costs	1/02/07	994			994	30 MO S/L	166	33
3	Land	1/02/07	25,800			25,800	0 -- Land	0	0
	<b>Total Other Depreciation</b>		<u>26,794</u>			<u>26,794</u>		<u>166</u>	<u>33</u>
	<b>Total ACRS and Other Depreciation</b>		<u>26,794</u>			<u>26,794</u>		<u>166</u>	<u>33</u>
	<b>Grand Totals</b>		176,794			176,794		26,052	3,783
	<b>Less: Dispositions and Transfers</b>		0			0		0	0
	<b>Less: Start-up/Org Expense</b>		0			0		0	0
	<b>Net Grand Totals</b>		<u>176,794</u>			<u>176,794</u>		<u>26,052</u>	<u>3,783</u>

## AMT Asset Report

FYE: 12/31/2015

415 LAKEPOINTE DRIVE #210

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
<b>Prior MACRS:</b>									
2	Condo Cost / Basis	3/20/06	117,152			117,152	27 MMS/L	25,749	2,929
			<u>117,152</u>			<u>117,152</u>		<u>25,749</u>	<u>2,929</u>
<b>Other Depreciation:</b>									
1	Loan Costs	3/20/06	2,800			2,800	30 MO SL	819	93
	<b>Total Other Depreciation</b>		<u>2,800</u>			<u>2,800</u>		<u>819</u>	<u>93</u>
	<b>Total ACRS and Other Depreciation</b>		<u>2,800</u>			<u>2,800</u>		<u>819</u>	<u>93</u>
	<b>Grand Totals</b>		119,952			119,952		26,568	3,022
	<b>Less: Dispositions and Transfers</b>		0			0		0	0
	<b>Net Grand Totals</b>		<u>119,952</u>			<u>119,952</u>		<u>26,568</u>	<u>3,022</u>

## AMT Asset Report

FYE: 12/31/2015

2053 DIXIE BELLE DRIVE

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>									
2	House	1/02/07	150,000			150,000	27 MMS/L	25,886	3,750
			<u>150,000</u>			<u>150,000</u>		<u>25,886</u>	<u>3,750</u>
<b>Other Depreciation:</b>									
1	Loan Costs	1/02/07	994			994	30 MO S/L	166	33
3	Land	1/02/07	25,800			25,800	0 -- Land	0	0
	<b>Total Other Depreciation</b>		<u>26,794</u>			<u>26,794</u>		<u>166</u>	<u>33</u>
	<b>Total ACRS and Other Depreciation</b>		<u>26,794</u>			<u>26,794</u>		<u>166</u>	<u>33</u>
	<b>Grand Totals</b>		176,794			176,794		26,052	3,783
	<b>Less: Dispositions and Transfers</b>		0			0		0	0
	<b>Net Grand Totals</b>		<u>176,794</u>			<u>176,794</u>		<u>26,052</u>	<u>3,783</u>

**Depreciation Adjustment Report**

FYE: 12/31/2015

**All Business Activities**

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
<b><u>MACRS Adjustments:</u></b>						
E	1	2	Condo Cost / Basis	2,929	2,929	0
E	2	2	House	3,750	3,750	0
				<u>6,679</u>	<u>6,679</u>	<u>0</u>

**Future Depreciation Report FYE: 12/31/16**

FYE: 12/31/2015

**415 LAKEPOINTE DRIVE #210**

Asset	Description	Date In Service	Cost	Tax	AMT
<b><u>Prior MACRS:</u></b>					
2	Condo Cost / Basis	3/20/06	117,152	2,929	2,929
			<u>117,152</u>	<u>2,929</u>	<u>2,929</u>
<b><u>Other Depreciation:</u></b>					
1	Loan Costs	3/20/06	2,800	93	93
	<b>Total Other Depreciation</b>		<u>2,800</u>	<u>93</u>	<u>93</u>
	<b>Total ACRS and Other Depreciation</b>		<u>2,800</u>	<u>93</u>	<u>93</u>
	<b>Grand Totals</b>		<u>119,952</u>	<u>3,022</u>	<u>3,022</u>

**Future Depreciation Report FYE: 12/31/16**

FYE: 12/31/2015

**2053 DIXIE BELLE DRIVE**

Asset	Description	Date In Service	Cost	Tax	AMT
<b>Prior MACRS:</b>					
2	House	1/02/07	150,000	3,750	3,750
			<u>150,000</u>	<u>3,750</u>	<u>3,750</u>
<b>Other Depreciation:</b>					
1	Loan Costs	1/02/07	994	33	33
3	Land	1/02/07	25,800	0	0
	<b>Total Other Depreciation</b>		<u>26,794</u>	<u>33</u>	<u>33</u>
	<b>Total ACRS and Other Depreciation</b>		<u>26,794</u>	<u>33</u>	<u>33</u>
	<b>Grand Totals</b>		<u>176,794</u>	<u>3,783</u>	<u>3,783</u>



Form **1040**

**IRA Distribution Report**

**2015**

Name

Taxpayer Identification Number

**MARGARET E. KOZAN**



T/S	Payer	Gross Distribution 1099-R Box 1	Taxable Amount 1099-R Box 2a <small>[less rollover amount]</small>
A	<u>FIDELITY INVESTMENTS</u>	<u>9,381</u>	<u>9,381</u>
B	_____	_____	_____
C	_____	_____	_____
D	_____	_____	_____
E	_____	_____	_____
F	_____	_____	_____
G	_____	_____	_____
H	_____	_____	_____
I	_____	_____	_____
J	_____	_____	_____
K	_____	_____	_____
L	_____	_____	_____
M	_____	_____	_____
N	_____	_____	_____
O	_____	_____	_____
	Taxpayer	<u>9,381</u>	<u>9,381</u>
	Spouse	_____	_____
	Total	<u>9,381</u>	<u>9,381</u>

	Amount Of Rollover	Federal Withholding	State Withholding	Local Withholding	Traditional IRA Converted to Roth IRA	Original Conversion or Recharacterization	Qualified Roth IRA Distribution
A	_____	<u>1,407</u>	_____	_____	_____	_____	_____
B	_____	_____	_____	_____	_____	_____	_____
C	_____	_____	_____	_____	_____	_____	_____
D	_____	_____	_____	_____	_____	_____	_____
E	_____	_____	_____	_____	_____	_____	_____
F	_____	_____	_____	_____	_____	_____	_____
G	_____	_____	_____	_____	_____	_____	_____
H	_____	_____	_____	_____	_____	_____	_____
I	_____	_____	_____	_____	_____	_____	_____
J	_____	_____	_____	_____	_____	_____	_____
K	_____	_____	_____	_____	_____	_____	_____
L	_____	_____	_____	_____	_____	_____	_____
M	_____	_____	_____	_____	_____	_____	_____
N	_____	_____	_____	_____	_____	_____	_____
O	_____	_____	_____	_____	_____	_____	_____
Tp	_____	<u>1,407</u>	_____	_____	_____	_____	_____
Sp	_____	_____	_____	_____	_____	_____	_____
Total	_____	<u>1,407</u>	_____	_____	_____	_____	_____

Form **1040** **Salaries & Wages Report** **2015**

Name **MARGARET E. KOZAN** Taxpayer Identification Number XXXXXXXXXX

T/S	Employer	Federal Wages	Federal Withheld	Soc Sec Wages
A	<u>Margaret E. Kozan P.A.</u>	<u>52,282</u>	<u>7,000</u>	<u>47,000</u>
B				
C				
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
	<b>Taxpayer Spouse Totals</b>	<u>52,282</u>	<u>7,000</u>	<u>47,000</u>

	Soc Sec Withheld	Medicare Wages	Medicare Withheld	Soc Sec Tips	Allocated Tips	Dep Care Ben	Other, Box 14
A	<u>2,914</u>	<u>47,000</u>	<u>682</u>				<u>5,282</u>
B							
C							
D							
E							
F							
G							
H							
I							
J							
K							
L							
M							
	<b>Taxpayer Spouse Totals</b>	<u>2,914</u>	<u>47,000</u>	<u>682</u>			<u>5,282</u>

	State	State Wages	State Withheld	Name of Locality	Local Wages	Local Withheld
A	<u>FL</u>	<u>47,000</u>				
B						
C						
D						
E						
F						
G						
H						
I						
J						
K						
L						
M						
	<b>Taxpayer Spouse Totals</b>	<u>47,000</u>				

Form **1040****Two Year Comparison Report - Page 1****2014 & 2015**

Name

**MARGARET E. KOZAN**

Taxpayer Identification Number

		2014	2015	Differences
		SGL	SGL	
<b>Filing Status</b>				
<b>Dependents claimed</b>		0	0	
I n c o m e	1. Salaries and wages	12,000	52,282	40,282
	2. Interest income			
	3. Tax exempt interest income			
	4. Dividend income	122	136	14
	5. Qualified dividend income	122	136	14
	6. Taxable state/local refunds			
	7. Alimony received			
	8. Business income/loss			
	9. Capital gain/loss			
	10. Other gains/losses			
	11. Taxable IRA distributions	49,827	9,381	-40,446
	12. Taxable pensions			
	13. Rent and royalty income including farm rental	-8,068	-6,264	1,804
	14. Partnership/S corp income	7,390	37,965	30,575
	15. Estate or trust income			
	16. Farm income/loss			
	17. Unemployment compensation			
	18. Taxable social security			
	19. Other income			
	20. <b>Total income</b>	<b>61,271</b>	<b>93,500</b>	<b>32,229</b>
A d j u s t m e n t s	21. Moving expenses			
	22. Deductible part of self-employment tax			
	23. SEP/SIMPLE/Qualified plans deductions			
	24. SE health insurance		5,282	5,282
	25. Forfeited interest			
	26. Alimony paid			
	27. IRA deductions			
	28. Student loan interest			
	29. Other adjustments			
	30. <b>Adjusted gross income</b>	<b>61,271</b>	<b>88,218</b>	<b>26,947</b>
D e d u c t i o n s	31. Medical			
	32. Taxes	3,654	3,723	69
	33. Interest	6,381	5,385	-996
	34. Contributions	297	25	-272
	35. Casualty losses			
	36. Miscellaneous expenses			
	37. <b>Allowable itemized deductions</b>	<b>10,332</b>	<b>9,133</b>	<b>-1,199</b>
	38. Standard deduction	6,200	6,300	100
	39. Deduction taken	10,332	9,133	-1,199
	40. Subtract line 39 from line 30	50,939	79,085	28,146
	41. Exemptions	3,950	4,000	50
	42. <b>Taxable income</b>	<b>46,989</b>	<b>75,085</b>	<b>28,096</b>

Form **1040****Two Year Comparison Report - Page 2****2014 & 2015**

Name

**MARGARET E. KOZAN**

Taxpayer Identification Number

		2014	2015	Differences
	43. Taxable income from 2YR page 1, line 42	43. 46,989	75,085	28,096
	44. Tax on taxable income	44. 7,593	14,545	6,952
	45. Alternative minimum tax	45.		
	46. Excess advance premium tax credit	46.		
	47. Child care credit	47.		
	48. Education credits	48.		
T	49. Retirement savings credit	49.		
a	50. Child tax credit	50.		
x	51. General business credit	51.		
	52. Other credits	52.		
C	53. <b>Total credits</b>	53.		
o	54. <b>Net tax liability</b>	54. 7,593	14,545	6,952
m	55. Self-employment taxes	55.		
p	56. Other taxes	56.		
u	57. <b>Total tax</b>	57. 7,593	14,545	6,952
t	58. Income tax withheld	58. 12,474	8,407	-4,067
a	59. Estimated tax payments	59.	4,881	4,881
t	60. Earned income credit	60.		
i	61. Additional Child tax credit	61.		
o	62. Other refundable tax credits	62.		
n	63. Other payments	63.		
	64. <b>Total payments</b>	64. 12,474	13,288	814
	65. <b>Tax due/-refund</b>	65. -4,881	1,257	6,138
	66. Penalties and interest	66.		
	67. <b>Net tax due/-refund</b>	67. -4,881	1,257	6,138
	68. Refund applied to estimated tax payments	68. 4,881		-4,881
	69. Refund received	69.		
	70. <b>Marginal tax rate</b>	70. 25.0 %	25.0 %	
	71. <b>Effective tax rate</b>	71. 16 %	19 %	

Form <b>1040</b>	<b>Two Year Comparison Report - Schedule E Page 1</b>	<b>2014 &amp; 2015</b>
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Name **MARGARET E. KOZAN** Taxpayer identification number XXXXXXXXXX

Property description **415 LAKEPOINTE DRIVE #210** Unit **1**

		2014	2015	Differences
<b>Income</b>				
1. Total rents and royalties received .....	1.	8,835	9,500	665
<b>Expenses</b>				
2. Advertising .....	2.			
3. Auto and travel .....	3.			
4. Cleaning and maintenance .....	4.	4,079		-4,079
5. Commissions .....	5.			
6. Insurance .....	6.	539	528	-11
7. Legal and other professional fees .....	7.	535	535	
8. Management fees .....	8.			
9. Mortgage interest paid to banks, etc. ....	9.	2,337	2,256	-81
10. Other interest .....	10.			
11. Repairs .....	11.	225	770	545
12. Supplies .....	12.			
13. Taxes .....	13.	626	684	58
14. Utilities .....	14.			
15. Depreciation expense or depletion .....	15.	3,023	3,022	-1
16. Other expenses .....	16.		3,520	3,520
17. <b>Total expenses</b> .....	17.	11,364	11,315	-49
<b>Profit/(loss)</b>				
18. <b>Income or (loss) from rental real estate or royalty properties</b> ..	18.	-2,529	-1,815	714
19. Deductible rental real estate loss .....	19.	-2,529	-1,815	714
<b>Carryover</b>				
20. Vacation home operating expenses carryover to next year .....	20.			
21. Vacation home excess casualty and depreciation carryover to next year .....	21.			

Form <b>1040</b>	<b>Two Year Comparison Report - Schedule E Page 1</b>	<b>2014 &amp; 2015</b>
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Name **MARGARET E. KOZAN** Taxpayer identification number XXXXXXXXXX

Property description **2053 DIXIE BELLE DRIVE** Unit **2**

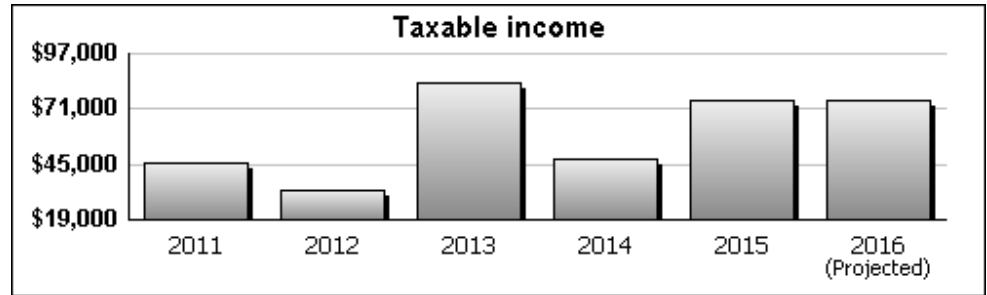
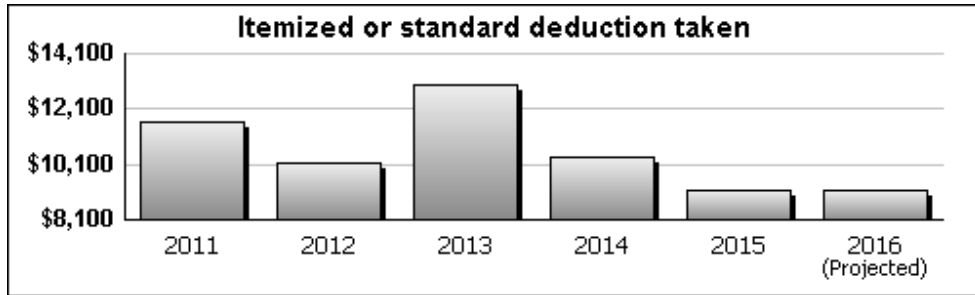
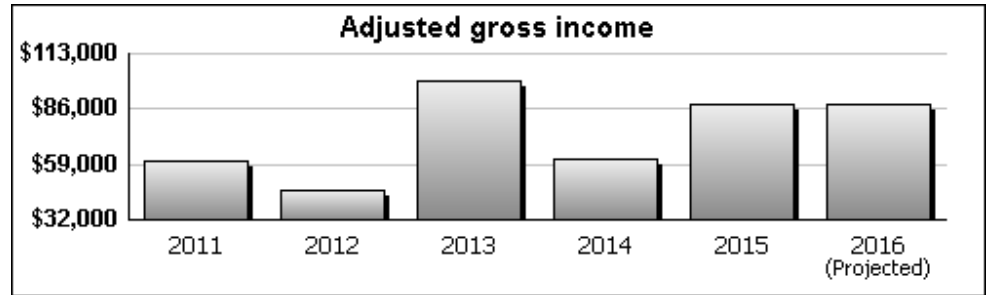
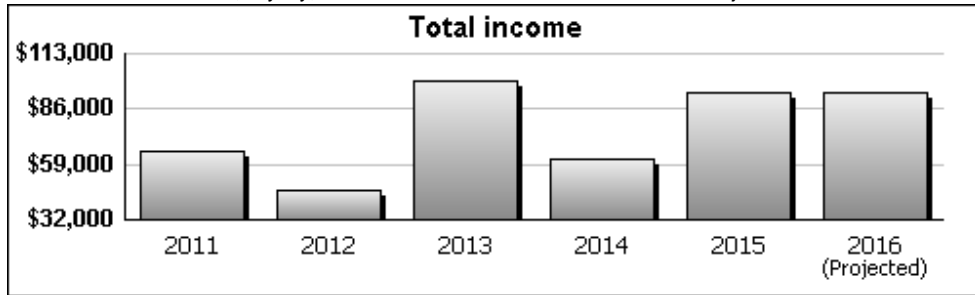
		2014	2015	Differences
<b>Income</b>				
1. Total rents and royalties received .....	1.	10,000	11,200	1,200
<b>Expenses</b>				
2. Advertising .....	2.			
3. Auto and travel .....	3.			
4. Cleaning and maintenance .....	4.	2,879		-2,879
5. Commissions .....	5.			
6. Insurance .....	6.		607	607
7. Legal and other professional fees .....	7.			
8. Management fees .....	8.	2,082	1,120	-962
9. Mortgage interest paid to banks, etc. ....	9.	5,501	5,400	-101
10. Other interest .....	10.			
11. Repairs .....	11.	148		-148
12. Supplies .....	12.			
13. Taxes .....	13.	1,135	1,213	78
14. Utilities .....	14.			
15. Depreciation expense or depletion .....	15.	3,783	3,783	
16. Other expenses .....	16.	11	3,526	3,515
17. <b>Total expenses</b> .....	17.	15,539	15,649	110
<b>Profit/(loss)</b>				
18. <b>Income or (loss) from rental real estate or royalty properties</b> ..	18.	-5,539	-4,449	1,090
19. Deductible rental real estate loss .....	19.	-5,539	-4,449	1,090
<b>Carryover</b>				
20. Vacation home operating expenses carryover to next year .....	20.			
21. Vacation home excess casualty and depreciation carryover to next year .....	21.			

Form **1040** Tax Return History Report - Page 1 **2015**

Name **MARGARET E. KOZAN** Taxpayer Identification Number XXXXXXXXXX

	2011	2012	2013	2014	2015	2016 Projected
<b>Filing Status</b>	<b>SGL</b>	<b>SGL</b>	<b>SGL</b>	<b>SGL</b>	<b>SGL</b>	<b>SGL</b>
Salaries and wages	57,000	15,000	42,500	12,000	52,282	52,282
Interest income						
Dividend income	592	376	106	122	136	136
Business income/loss	8,370					
Capital gains/losses	-1,388	8,849				
Other gains/losses						
IRA distributions, pensions, annuities	8,366	18,474	33,928	49,827	9,381	9,381
Rent, royalty, farm rental income	-13,027	-9,671	-7,679	-8,068	-6,264	31,701
Partnership/S corp income	5,097	13,306	31,157	7,390	37,965	*
Estate or trust income						*
Farm income/loss						
Other income/loss						
<b>Total income</b>	<b>65,010</b>	<b>46,334</b>	<b>100,012</b>	<b>61,271</b>	<b>93,500</b>	<b>93,500</b>
Total adjustments	4,139				5,282	5,282
<b>Adjusted gross income</b>	<b>60,871</b>	<b>46,334</b>	<b>100,012</b>	<b>61,271</b>	<b>88,218</b>	<b>88,218</b>
<b>Allowable itemized deductions</b>	<b>11,625</b>	<b>10,115</b>	<b>12,979</b>	<b>10,332</b>	<b>9,133</b>	<b>9,133</b>
Standard deduction	5,800	5,950	6,100	6,200	6,300	6,300
<b>Itemized or standard deduction taken</b>	<b>11,625</b>	<b>10,115</b>	<b>12,979</b>	<b>10,332</b>	<b>9,133</b>	<b>9,133</b>
Exemptions	3,700	3,800	3,900	3,950	4,000	4,050
<b>Taxable income</b>	<b>45,546</b>	<b>32,419</b>	<b>83,133</b>	<b>46,989</b>	<b>75,085</b>	<b>75,035</b>

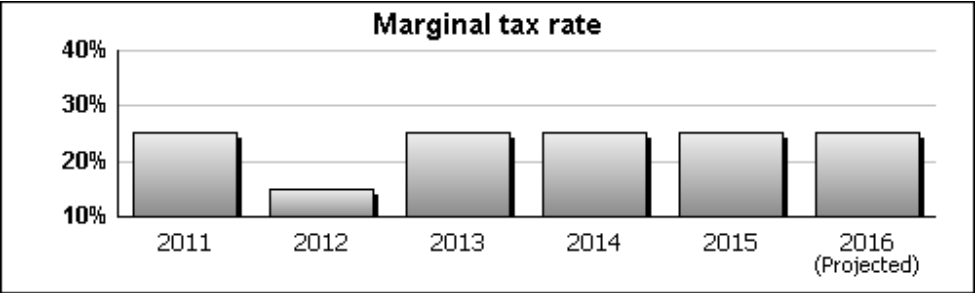
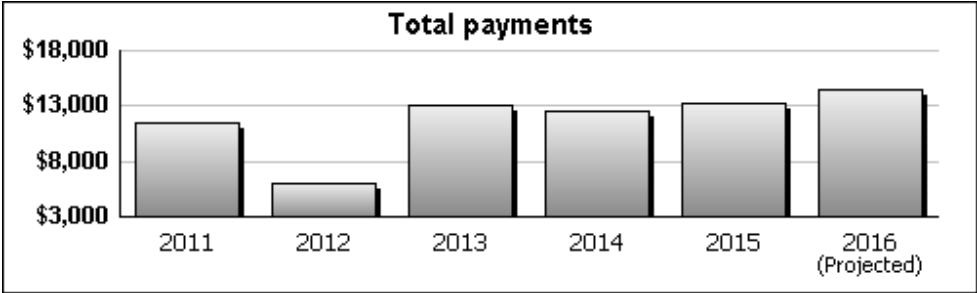
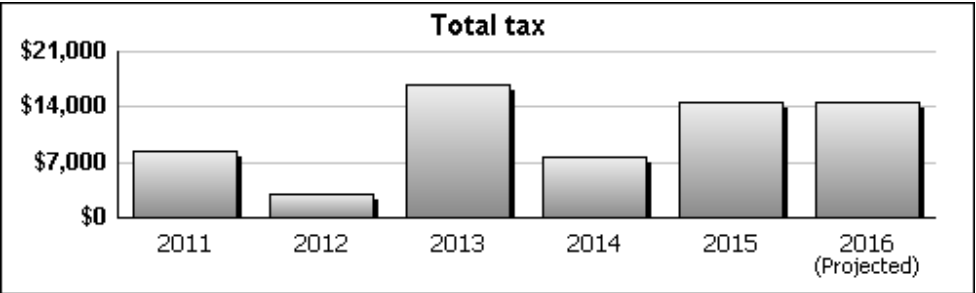
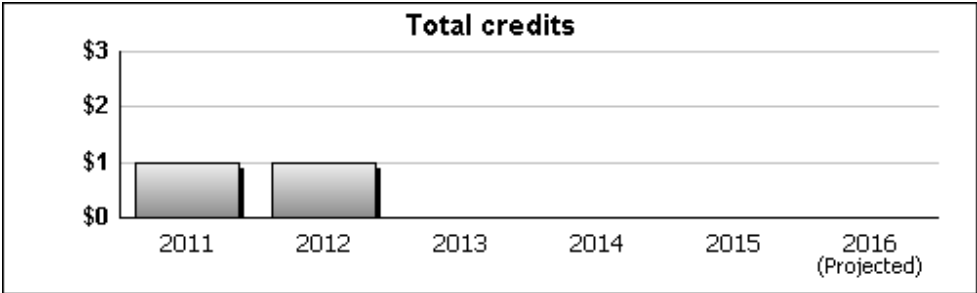
\* Combined with Rent, royalty, farm rental income on the Federal Tax Projection Worksheet as Schedule E income/loss



Form **1040** Tax Return History Report - Page 2 **2015**

Name **MARGARET E. KOZAN** Taxpayer Identification Number XXXXXXXXXX

	2011	2012	2013	2014	2015	2016 Projected
<b>Taxable income</b> .....	<b>45,546</b>	<b>32,419</b>	<b>83,133</b>	<b>46,989</b>	<b>75,085</b>	<b>75,035</b>
Tax on taxable income and Form 8962 .....	<b>7,457</b>	<b>3,049</b>	<b>16,701</b>	<b>7,593</b>	<b>14,545</b>	<b>14,516</b>
Alternative minimum tax .....						
Total credits .....	<b>1</b>	<b>1</b>				
<b>Net tax liability</b> .....	<b>7,456</b>	<b>3,048</b>	<b>16,701</b>	<b>7,593</b>	<b>14,545</b>	<b>14,516</b>
Self-employment taxes .....	<b>1,028</b>					
Other taxes .....						
<b>Total tax</b> .....	<b>8,484</b>	<b>3,048</b>	<b>16,701</b>	<b>7,593</b>	<b>14,545</b>	<b>14,516</b>
Income tax withheld .....	<b>11,399</b>	<b>3,005</b>	<b>10,200</b>	<b>12,474</b>	<b>8,407</b>	<b>8,407</b>
Estimated tax payments .....		<b>2,915</b>	<b>2,872</b>		<b>4,881</b>	<b>6,138</b>
Other payments .....						
<b>Total payments</b> .....	<b>11,399</b>	<b>5,920</b>	<b>13,072</b>	<b>12,474</b>	<b>13,288</b>	<b>14,545</b>
<b>Total due/refund</b> .....	<b>-2,915</b>	<b>-2,872</b>	<b>3,629</b>	<b>-4,881</b>	<b>1,257</b>	<b>-29</b>
Penalties and interest .....						
<b>Net tax due/refund</b> .....	<b>-2,915</b>	<b>-2,872</b>	<b>3,629</b>	<b>-4,881</b>	<b>1,257</b>	<b>-29</b>
Refund applied to estimated tax payments .....	<b>2,915</b>	<b>2,872</b>		<b>4,881</b>		
Refund received .....						
<b>Marginal tax rate</b> .....	<b>25.0 %</b>	<b>15.0 %</b>	<b>25.0 %</b>	<b>25.0 %</b>	<b>25.0 %</b>	<b>25.0 %</b>
<b>Effective tax rate</b> .....	<b>19 %</b>	<b>9 %</b>	<b>20 %</b>	<b>16 %</b>	<b>19 %</b>	<b>19 %</b>





Form **1120S**

**U.S. Income Tax Return for an S Corporation**

OMB No. 1545-0123

**2015**

Department of the Treasury  
Internal Revenue Service

◆ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.  
◆ Information about Form 1120S and its separate instructions is at [www.irs.gov/form1120s](http://www.irs.gov/form1120s).

For calendar year 2015 or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_

<p>A S election effective date <b>06/22/11</b></p> <p>B Business activity code number (see instructions) <b>812990</b></p> <p>C Check if Sch. M-3 attached <input type="checkbox"/></p>	<p>TYPE</p> <p>OR</p> <p>PRINT</p>	<p>Name <b>MARGARET E. KOZAN, P.A.</b></p> <p>Number, street, and room or suite no. If a P.O. box, see instructions. <b>803 MARYLAND AVENUE</b></p> <p>City or town, state or province, country, and ZIP or foreign postal code <b>WINTER PARK FL 32789</b></p>	<p>D Employer identification number [REDACTED]</p> <p>E Date incorporated <b>06/22/2011</b></p> <p>F Total assets (see instructions) \$ <b>17,837</b></p>
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G Is the corporation electing to be an S corporation beginning with this tax year?  Yes  No If "Yes," attach Form 2553 if not already filed

H Check if: (1)  Final return (2)  Name change (3)  Address change (4)  Amended return (5)  S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year **1**

**Caution.** Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

<b>Income</b>	1a Gross receipts or sales	<b>106,545</b>	1a	
	b Returns and allowances		1b	
	c Balance. Subtract line 1b from line 1a		1c	
	2 Cost of goods sold (attach Form 1125-A)		2	
	3 Gross profit. Subtract line 2 from line 1c		3	
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)		4	
5 Other income (loss) (see instructions—attach statement)		5		
6 <b>Total income (loss).</b> Add lines 3 through 5		<b>106,545</b>	6	
<b>Deductions</b> (see instructions for limitations)	7 Compensation of officers (see instructions—attach Form 1125-E)		7	
	8 Salaries and wages (less employment credits)		8	
	9 Repairs and maintenance		9	
	10 Bad debts		10	
	11 Rents		11	
	12 Taxes and licenses		12	
	13 Interest		13	
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		14	
	15 Depletion (Do not deduct oil and gas depletion.)		15	
	16 Advertising		16	
	17 Pension, profit-sharing, etc., plans		17	
	18 Employee benefit programs		18	
	19 Other deductions (attach statement) <b>See Stmt 1</b>		19	
	20 <b>Total deductions.</b> Add lines 7 through 19		<b>68,580</b>	20
	21 <b>Ordinary business income (loss).</b> Subtract line 20 from line 6		<b>37,965</b>	21
<b>Tax and Payments</b>	22a Excess net passive income or LIFO recapture tax (see instructions)		22a	
	b Tax from Schedule D (Form 1120S)		22b	
	c Add lines 22a and 22b (see instructions for additional taxes)		22c	
	23a 2015 estimated tax payments and 2014 overpayment credited to 2015		23a	
	b Tax deposited with Form 7004		23b	
	c Credit for federal tax paid on fuels (attach Form 4136)		23c	
	d Add lines 23a through 23c		23d	
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached		24	
	25 <b>Amount owed.</b> If line 23d is smaller than the total of lines 22c and 24, enter amount owed		25	
	26 <b>Overpayment.</b> If line 23d is larger than the total of lines 22c and 24, enter amount overpaid		26	
27 Enter amount from line 26 <b>Credited to 2016 estimated tax</b>	<b>Refunded</b>	27		

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

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

**Sign Here** Signature of officer **Margaret E. Kozan** Date \_\_\_\_\_ Title **President**

<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>Michael S. Borcheck, CPA</b>	Preparer's signature <b>Michael S. Borcheck, CPA</b>	Date <b>02/26/16</b>	Check <input type="checkbox"/> if self-employed <input type="checkbox"/>	PTIN [REDACTED]
	Firm's name <b>Borcheck &amp; Gase, LLC</b>			Firm's EIN <b>[REDACTED]</b>	
	Firm's address <b>280 West Canton Ave., Suite 110 Winter Park, FL 32789</b>			Phone no. <b>407-622-6600</b>	

For Paperwork Reduction Act Notice, see separate instructions.

Form **1120S** (2015)

Schedule B Other Information (see instructions)

1 Check accounting method: a [ ] Cash b [X] Accrual c [ ] Other (specify) u
2 See the instructions and enter the: a Business activity u Legal Services b Product or service u Legal Services
3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation
4 At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below

Table with 5 columns: (i) Name of Corporation, (ii) Employer Identification Number (if any), (iii) Country of Incorporation, (iv) Percentage of Stock Owned, (v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below

Table with 5 columns: (i) Name of Entity, (ii) Employer Identification Number (if any), (iii) Type of Entity, (iv) Country of Organization, (v) Maximum Percentage Owned in Profit, Loss, or Capital

5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below. (i) Total shares of restricted stock u (ii) Total shares of non-restricted stock u
b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below. (i) Total shares of stock outstanding at the end of the tax year u (ii) Total shares of stock outstanding if all instruments were executed u
6 Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?
7 Check this box if the corporation issued publicly offered debt instruments with original issue discount u [ ] If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.
8 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) u \$
9 Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$
10 Does the corporation satisfy both of the following conditions? a The corporation's total receipts (see instructions) for the tax year were less than \$250,000 b The corporation's total assets at the end of the tax year were less than \$250,000 If "Yes," the corporation is not required to complete Schedules L and M-1.
11 During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction \$
12 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions
13a Did the corporation make any payments in 2015 that would require it to file Form(s) 1099?
b If "Yes," did the corporation file or will it file required Forms 1099?

**Schedule K Shareholders' Pro Rata Share Items**

		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	37,965
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends	5a	
	b Qualified dividends	5b	
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
Income (Loss)	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	
	b Collectibles (28%) gain (loss)	8b	
	c Unrecaptured section 1250 gain (attach statement)	8c	
	9 Net section 1231 gain (loss) (attach Form 4797)	9	
10 Other income (loss) (see instructions) Type <input checked="" type="checkbox"/> U	10		
Deductions	11 Section 179 deduction (attach Form 4562)	11	
	12a Charitable contributions See Stmt 2	12a	25
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type <input checked="" type="checkbox"/> U (2) Amount <input checked="" type="checkbox"/> U	12c(2)	
d Other deductions (see instructions) Type <input checked="" type="checkbox"/> U	12d		
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	
	d Other rental real estate credits (see instructions) Type <input checked="" type="checkbox"/> U	13d	
	e Other rental credits (see instructions) Type <input checked="" type="checkbox"/> U	13e	
	f Biofuel producer credit (attach Form 6478)	13f	
	g Other credits (see instructions) Type <input checked="" type="checkbox"/> U	13g	
Foreign Transactions	14a Name of country or U.S. possession <input checked="" type="checkbox"/> U		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	Foreign gross income sourced at corporate level		
	d Passive category	14d	
	e General category	14e	
	f Other (attach statement)	14f	
	Deductions allocated and apportioned at shareholder level		
	g Interest expense	14g	
	h Other	14h	
	Deductions allocated and apportioned at corporate level to foreign source income		
	i Passive category	14i	
	j General category	14j	
k Other (attach statement)	14k		
Other information			
l Total foreign taxes (check one): <input checked="" type="checkbox"/> U <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l		
m Reduction in taxes available for credit (attach statement)	14m		
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties – gross income	15d	
	e Oil, gas, and geothermal properties – deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	344
	d Distributions (attach statement if required) (see instructions)	16d	20,596
	e Repayment of loans from shareholders	16e	

<b>Schedule K Shareholders' Pro Rata Share Items</b> (continued)		<b>Total amount</b>	
<b>Other Information</b>	<b>17a</b> Investment income .....	<b>17a</b>	
	<b>b</b> Investment expenses .....	<b>17b</b>	
	<b>c</b> Dividend distributions paid from accumulated earnings and profits .....	<b>17c</b>	
	<b>d</b> Other items and amounts (attach statement) .....		
<b>Reconciliation</b>	<b>18 Income/loss reconciliation.</b> Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l .....	<b>18</b>	<b>37,940</b>

<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
<b>Assets</b>		<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
<b>1</b>	Cash .....		<b>337</b>		<b>17,837</b>
<b>2a</b>	Trade notes and accounts receivable .....				
<b>b</b>	Less allowance for bad debts .....	( )		( )	
<b>3</b>	Inventories .....				
<b>4</b>	U.S. government obligations .....				
<b>5</b>	Tax-exempt securities (see instructions) .....				
<b>6</b>	Other current assets (attach statement) .....				
<b>7</b>	Loans to shareholders .....				
<b>8</b>	Mortgage and real estate loans .....				
<b>9</b>	Other investments (attach statement) .....				
<b>10a</b>	Buildings and other depreciable assets .....	<b>4,681</b>		<b>4,681</b>	
<b>b</b>	Less accumulated depreciation .....	( <b>4,681</b> )	<b>0</b>	( <b>4,681</b> )	<b>0</b>
<b>11a</b>	Depletable assets .....				
<b>b</b>	Less accumulated depletion .....	( )		( )	
<b>12</b>	Land (net of any amortization) .....				
<b>13a</b>	Intangible assets (amortizable only) .....				
<b>b</b>	Less accumulated amortization .....	( )		( )	
<b>14</b>	Other assets (attach statement) .....				
<b>15</b>	<b>Total assets</b> .....		<b>337</b>		<b>17,837</b>
<b>Liabilities and Shareholders' Equity</b>					
<b>16</b>	Accounts payable .....				
<b>17</b>	Mortgages, notes, bonds payable in less than 1 year .....				
<b>18</b>	Other current liabilities (attach statement) .....				
<b>19</b>	Loans from shareholders .....				<b>500</b>
<b>20</b>	Mortgages, notes, bonds payable in 1 year or more .....				
<b>21</b>	Other liabilities (attach statement) .....				
<b>22</b>	Capital stock .....				
<b>23</b>	Additional paid-in capital .....		<b>231</b>		<b>231</b>
<b>24</b>	Retained earnings .....		<b>106</b>		<b>17,106</b>
<b>25</b>	Adjustments to shareholders' equity (attach statement) .....				
<b>26</b>	Less cost of treasury stock .....	( )		( )	
<b>27</b>	<b>Total liabilities and shareholders' equity</b> .....		<b>337</b>		<b>17,837</b>

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

**Note:** The corporation may be required to file Schedule M-3 (see instructions)

<p><b>1</b> Net income (loss) per books ..... <b>37,596</b></p> <p><b>2</b> Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) .....</p> <p><b>3</b> Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):</p> <p style="padding-left: 20px;"><b>a</b> Depreciation \$ .....</p> <p style="padding-left: 20px;"><b>b</b> Travel and entertainment \$ ..... <b>344</b></p> <p style="text-align: right; padding-right: 20px;"><b>344</b></p> <p><b>4</b> Add lines 1 through 3 ..... <b>37,940</b></p>	<p><b>5</b> Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):</p> <p style="padding-left: 20px;"><b>a</b> Tax-exempt interest \$ .....</p> <p><b>6</b> Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):</p> <p style="padding-left: 20px;"><b>a</b> Depreciation \$ .....</p> <p><b>7</b> Add lines 5 and 6 .....</p> <p><b>8</b> Income (loss) (Schedule K, line 18). Line 4 less line 7 ..... <b>37,940</b></p>	
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**Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed** (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
<b>1</b> Balance at beginning of tax year .....	<b>106</b>		
<b>2</b> Ordinary income from page 1, line 21 .....	<b>37,965</b>		
<b>3</b> Other additions .....			
<b>4</b> Loss from page 1, line 21 .....	(		
<b>5</b> Other reductions ..... <b>stmt 3</b>	<b>369</b>	(	
<b>6</b> Combine lines 1 through 5 .....	<b>37,702</b>		
<b>7</b> Distributions other than dividend distributions .....	<b>20,596</b>		
<b>8</b> Balance at end of tax year. Subtract line 7 from line 6 .....	<b>17,106</b>		

**Schedule K-1  
(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

**2015**

For calendar year 2015, or tax  
year beginning \_\_\_\_\_  
ending \_\_\_\_\_

Final K-1  Amended K-1

**Shareholder's Share of Income, Deductions, Credits, etc.**  
} See back of form and separate instructions.

**Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items**

1	Ordinary business income (loss) <b>37,965</b>	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
11	Section 179 deduction	16	Items affecting shareholder basis
		<b>C*</b>	<b>344</b>
12	Other deductions	<b>D</b>	<b>20,596</b>
<b>A</b>	<b>25</b>		
		17	Other information

\* See attached statement for additional information.

**Part I Information About the Corporation**

**A** Corporation's employer identification number  
[REDACTED]

**B** Corporation's name, address, city, state, and ZIP code  
**MARGARET E. KOZAN, P.A.**  
  
**803 MARYLAND AVENUE**  
**WINTER PARK FL 32789**

**C** RS Center where corporation filed return  
**e-file**

**Part II Information About the Shareholder**

**D** Shareholder's identifying number  
[REDACTED]

**E** Shareholder's name, address, city, state, and ZIP code  
**MARGARET E. KOZAN**  
**803 Maryland Ave.**  
  
**Winter Park FL 32789**

**F** Shareholder's percentage of stock ownership for tax year ..... **100.000000** %



For IRS Use Only

This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

	Code	Report on
<b>1. Ordinary business income (loss).</b> Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:		
		Report on
Passive loss		See the Shareholder's Instructions
Passive income		Schedule E, line 28, column (g)
Nonpassive loss		Schedule E, line 28, column (h)
Nonpassive income		Schedule E, line 28, column (j)
<b>2. Net rental real estate income (loss)</b>		See the Shareholder's Instructions
<b>3. Other net rental income (loss)</b>		
Net income		Schedule E, line 28, column (g)
Net loss		See the Shareholder's Instructions
<b>4. Interest income</b>		Form 1040, line 8a
<b>5a. Ordinary dividends</b>		Form 1040, line 9a
<b>5b. Qualified dividends</b>		Form 1040, line 9b
<b>6. Royalties</b>		Schedule E, line 4
<b>7. Net short-term capital gain (loss)</b>		Schedule D, line 5
<b>8a. Net long-term capital gain (loss)</b>		Schedule D, line 12
<b>8b. Collectibles (28%) gain (loss)</b>		28% Rate Gain Worksheet, line 4 (Schedule D instructions)
<b>8c. Unrecaptured section 1250 gain</b>		See the Shareholder's Instructions
<b>9. Net section 1231 gain (loss)</b>		See the Shareholder's Instructions
<b>10. Other income (loss)</b>		
Code		
A Other portfolio income (loss)		See the Shareholder's Instructions
B Involuntary conversions		See the Shareholder's Instructions
C Sec. 1256 contracts & straddles		Form 6781, line 1
D Mining exploration costs recapture		See Pub. 535
E Other income (loss)		See the Shareholder's Instructions
<b>11. Section 179 deduction</b>		See the Shareholder's Instructions
<b>12. Other deductions</b>		
A Cash contributions (50%)		See the Shareholder's Instructions
B Cash contributions (30%)		
C Noncash contributions (50%)		
D Noncash contributions (30%)		
E Capital gain property to a 50% organization (30%)		
F Capital gain property (20%)		
G Contributions (100%)		
H Investment interest expense		Form 4952, line 1
I Deductions—royalty income		Schedule E, line 19
J Section 59(e)(2) expenditures		See the Shareholder's Instructions
K Deductions—portfolio (2% floor)		Schedule A, line 23
L Deductions—portfolio (other)		Schedule A, line 28
M Preproductive period expenses		See the Shareholder's Instructions
N Commercial revitalization deduction from rental real estate activities		See Form 8582 instructions
O Reforestation expense deduction		See the Shareholder's Instructions
P Domestic production activities information		See Form 8903 instructions
Q Qualified production activities income		Form 8903, line 7b
R Employer's Form W-2 wages		Form 8903, line 17
S Other deductions		See the Shareholder's Instructions
<b>13. Credits</b>		
A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings		See the Shareholder's Instructions
B Low-income housing credit (other) from pre-2008 buildings		
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings		
D Low-income housing credit (other) from post-2007 buildings		
E Qualified rehabilitation expenditures (rental real estate)		
F Other rental real estate credits		
G Other rental credits		
H Undistributed capital gains credit		Form 1040, line 73, box a
I Biofuel producer credit		See the Shareholder's Instructions
J Work opportunity credit		
K Disabled access credit		
L Empowerment zone employment credit		
M Credit for increasing research activities		
	<b>N</b>	Credit for employer social security and Medicare taxes
	<b>O</b>	Backup withholding
	<b>P</b>	Other credits
	<b>14. Foreign transactions</b>	
	<b>A</b>	Name of country or U.S. possession
	<b>B</b>	Gross income from all sources
	<b>C</b>	Gross income sourced at shareholder level
		Foreign gross income sourced at corporate level
	<b>D</b>	Passive category
	<b>E</b>	General category
	<b>F</b>	Other
		Deductions allocated and apportioned at shareholder level
	<b>G</b>	Interest expense
	<b>H</b>	Other
		Deductions allocated and apportioned at corporate level to foreign source income
	<b>I</b>	Passive category
	<b>J</b>	General category
	<b>K</b>	Other
		Other information
	<b>L</b>	Total foreign taxes paid
	<b>M</b>	Total foreign taxes accrued
	<b>N</b>	Reduction in taxes available for credit
	<b>O</b>	Foreign trading gross receipts
	<b>P</b>	Extraterritorial income exclusion
	<b>Q</b>	Other foreign transactions
	<b>15. Alternative minimum tax (AMT) items</b>	
	<b>A</b>	Post-1986 depreciation adjustment
	<b>B</b>	Adjusted gain or loss
	<b>C</b>	Depletion (other than oil & gas)
	<b>D</b>	Oil, gas, & geothermal—gross income
	<b>E</b>	Oil, gas, & geothermal—deductions
	<b>F</b>	Other AMT items
	<b>16. Items affecting shareholder basis</b>	
	<b>A</b>	Tax-exempt interest income
	<b>B</b>	Other tax-exempt income
	<b>C</b>	Nondeductible expenses
	<b>D</b>	Distributions
	<b>E</b>	Repayment of loans from shareholders
	<b>17. Other information</b>	
	<b>A</b>	Investment income
	<b>B</b>	Investment expenses
	<b>C</b>	Qualified rehabilitation expenditures (other than rental real estate)
	<b>D</b>	Basis of energy property
	<b>E</b>	Recapture of low-income housing credit (section 42(j)(5))
	<b>F</b>	Recapture of low-income housing credit (other)
	<b>G</b>	Recapture of investment credit
	<b>H</b>	Recapture of other credits
	<b>I</b>	Look-back interest—completed long-term contracts
	<b>J</b>	Look-back interest—income forecast method
	<b>K</b>	Dispositions of property with section 179 deductions
	<b>L</b>	Recapture of section 179 deduction
	<b>M</b>	Section 453(l)(3) information
	<b>N</b>	Section 453A(c) information
	<b>O</b>	Section 1260(b) information
	<b>P</b>	Interest allocable to production expenditures
	<b>Q</b>	CCF nonqualified withdrawals
	<b>R</b>	Depletion information—oil and gas
	<b>S</b>	Reserved
	<b>T</b>	Section 108(i) information
	<b>U</b>	Net investment income
	<b>V</b>	Other information

Form **1125-E**

### Compensation of Officers

(Rev. December 2013)  
Department of the Treasury  
Internal Revenue Service

U Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.

OMB No. 1545-2225

U Information about Form 1125-E and its separate instructions is at [www.irs.gov/form1125e](http://www.irs.gov/form1125e).

Name

Employer identification number

**MARGARET E. KOZAN, P.A.**

**[REDACTED]**

**Note.** Complete Form 1125-E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

(a) Name of officer	(b) Social security number (see instructions)	(c) Percent of time devoted to business	Percent of stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
<b><sup>1</sup> Margaret E. Kozan</b>	<b>[REDACTED]</b>	<b>100.000 %</b>	<b>100.000 %</b>	<b>%</b>	<b>52,282</b>
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
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		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
<b>2</b> Total compensation of officers .....					<b>52,282</b>
<b>3</b> Compensation of officers claimed on Form 1125-A or elsewhere on return .....					
<b>4</b> Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return .....					<b>52,282</b>

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

Form **1125-E** (Rev. 12-2013)



**Federal Statements**

FYE: 12/31/2015

**Statement 1 - Form 1120S, Page 1, Line 19 - Other Deductions**

<u>Description</u>	<u>Amount</u>
Dues & Subscriptions	\$ 2,269
Office Expense	1,163
Postage	21
Supplies	839
Telephone	1,013
Insurance	1,678
Accounting Fees	1,726
Continuing Education	440
Parking	17
Bank Fees	17
Client Gifts	284
Professional Fees	2,000
Travel	342
50% of Meals & Entertainment	345
Total	<u>\$ 12,154</u>

**Statement 2 - Form 1120S, Page 3, Schedule K, Line 12a - Cash Contributions**

<u>Description</u>	<u>Cash Contrib 50%</u>	<u>Cash Contrib 30%</u>	<u>Total</u>
Contributions	\$ 25	\$	\$ 25
Total	<u>\$ 25</u>	<u>\$ 0</u>	<u>\$ 25</u>

**Statement 3 - Form 1120S, Page 5, Schedule M-2, Line 5(a) - Other Reductions**

<u>Description</u>	<u>Amount</u>
Meals & Entertainment	\$ 344
Charitable Contributions	25
Total	<u>\$ 369</u>



**Federal Statements**

FYE: 12/31/2015

**MARGARET E. KOZAN**



**Schedule K-1, Box 16, Code C - Nondeductible Expenses**

<u>Description</u>	<u>Shareholder Amount</u>
Page 1 Meals/Entertainment	\$ 344
Total	<u>\$ 344</u>

## Federal Asset Report

FYE: 12/31/2015

## Form 1120S, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>									
1	Laptop	8/29/11	750		X	0	5 HY 200DB	750	0
3	Office Desk	9/01/07	974			974	7 HY 200DB	974	0
4	Printer	9/01/07	233			233	5 HY 200DB	233	0
5	Cell Phone	9/01/09	594	X	X	0	5 HY 200DB	594	0
6	Mac Computer	9/01/09	2,130	X	X	0	5 HY 200DB	2,130	0
			<u>4,681</u>			<u>1,207</u>		<u>4,681</u>	<u>0</u>
<b>Grand Totals</b>			4,681			1,207		4,681	0
<b>Less: Dispositions and Transfers</b>			0			0		0	0
<b>Less: Start-up/Org Expense</b>			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
<b>Net Grand Totals</b>			<u>4,681</u>			<u>1,207</u>		<u>4,681</u>	<u>0</u>

**Bonus Depreciation Report**

FYE: 12/31/2015

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
<b>Activity: Form 1120S, Page 1</b>								
1	Laptop	8/29/11	750		0	0	750	0
5	Cell Phone	9/01/09	594		594	0	0	0
6	Mac Computer	9/01/09	2,130		2,130	0	0	0
	<b>Form 1120S, Page 1</b>		<u>3,474</u>		<u>0</u>	<u>0</u>	<u>750</u>	<u>0</u>
	<b>Grand Total</b>		<u>3,474</u>		<u>0</u>	<u>0</u>	<u>750</u>	<u>0</u>

**AMT Asset Report**  
**Form 1120S, Page 1**

FYE: 12/31/2015

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>									
1	Laptop	8/29/11	750		X	0	5 HY 200DB	750	0
3	Office Desk	9/01/07	974			974	7 HY 200DB	974	0
4	Printer	9/01/07	233			233	5 HY 200DB	233	0
5	Cell Phone	9/01/09	594	X	X	0	5 HY 200DB	594	0
6	Mac Computer	9/01/09	2,130	X	X	0	5 HY 200DB	2,130	0
			<u>4,681</u>			<u>1,207</u>		<u>4,681</u>	<u>0</u>
<b>Grand Totals</b>			4,681			1,207		4,681	0
<b>Less: Dispositions and Transfers</b>			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
<b>Net Grand Totals</b>			<u>4,681</u>			<u>1,207</u>		<u>4,681</u>	<u>0</u>

**ACE Asset Report**  
**Form 1120S, Page 1**

FYE: 12/31/2015

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>									
1	Laptop	8/29/11	750		X	0	5 HY 200DB	750	0
3	Office Desk	9/01/07	0			0	0 HY	0	0
4	Printer	9/01/07	0			0	0 HY	0	0
5	Cell Phone	9/01/09	0			0	0 HY	0	0
6	Mac Computer	9/01/09	0			0	0 HY	0	0
			<u>750</u>			<u>0</u>		<u>750</u>	<u>0</u>
	<b>Grand Totals</b>		750			0		750	0
	<b>Less: Dispositions and Transfers</b>		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	<b>Net Grand Totals</b>		<u>750</u>			<u>0</u>		<u>750</u>	<u>0</u>

**Depreciation Adjustment Report**

FYE: 12/31/2015

**All Business Activities**

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
<b><u>MACRS Adjustments:</u></b>						
Page 1	1	1	Laptop	0	0	0
Page 1	1	3	Office Desk	0	0	0
Page 1	1	4	Printer	0	0	0
Page 1	1	5	Cell Phone	0	0	0
Page 1	1	6	Mac Computer	0	0	0
				<u>0</u>	<u>0</u>	<u>0</u>
				<u>0</u>	<u>0</u>	<u>0</u>

**Future Depreciation Report** **FYE: 12/31/16**

FYE: 12/31/2015

**Form 1120S, Page 1**

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
<b>Prior MACRS:</b>					
1	Laptop	8/29/11	750	0	0
3	Office Desk	9/01/07	974	0	0
4	Printer	9/01/07	233	0	0
5	Cell Phone	9/01/09	594	0	0
6	Mac Computer	9/01/09	2,130	0	0
			<u>4,681</u>	<u>0</u>	<u>0</u>
<b>Grand Totals</b>			<u>4,681</u>	<u>0</u>	<u>0</u>



Form **1120S****Schedule K-1 Summary Worksheet****2015**

Name

Employer Identification Number

**MARGARET E. KOZAN, P.A.**

Shareholder Name

SSN/EIN

Column A **MARGARET E. KOZAN**

Column B

Column C

Column D

Schedule K Items	Column A	Column B	Column C	Column D	Sch K Total
1 Ordinary income	37,965				37,965
2 Net rental RE inc					
3c Net other rental inc					
4 Interest income					
5a Ordinary dividends					
5b Qualified dividends					
6 Royalties					
7 Net ST capital gain					
8a Net LT capital gain					
8b Collect bles 28% gain					
8c Unrecap Sec 1250					
9 Net Sec 1231 gain					
10 Other income (loss)					
11 Sec 179 deduction					
12a Contributions	25				25
12b Invest interest exp					
12c Sec 59(e)(2) exp					
12d Other deductions					
13a Low-inc house 42j5					
13b Low-inc house other					
13c Qualif rehab exp					
13d Rental RE credits					
13e Other rental credits					
13f Biofuel credit					
13g Other credits					
14b Gross inc all src					
14d-f Total foreign inc					
14g-k Total foreign deds					
14l Total foreign taxes					
14m Reduct in taxes					
15a Depr adjustment					
15b Adjusted gain (loss)					
15c Depletion					
15d Inc-oil/gas/geoth					
15e Ded-oil/gas/geoth					
15f Other AMT items					
16a Tax-exempt interest					
16b Other tax-exempt					
16c Nonded expense	344				344
16d Distributions	20,596				20,596
16e Shr loan repmts					
17a Investment income					
17b Investment expense					
18 Income (loss)	37,940				37,940

## Retained Earnings Reconciliation Worksheet

Form **1120S****2015**

For calendar year 2015 or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_

Name

Employer Identification Number

**MARGARET E. KOZAN, P.A.**

### Schedule L - Retained Earnings

Retained Earnings - Unappropriated	<u>0</u>	
Accumulated Adjustments Account	<u>17,106</u>	
Other Adjustments Account	<u>0</u>	
Undistributed Previously Taxed Income	<u>0</u>	
 Schedule L, Line 24 - Retained Earnings	 <u><u>17,106</u></u>	

### Schedule M-2 - Retained Earnings

	Accumulated Adjustments Account	Other Adjustments Account	Undistributed Previously Taxed Income	Retained Earnings Unappropriated/ Timing Differences	Total Retained Earnings
Beg Yr Bal	<u>106</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>106</u>
Ordinary Inc (Loss)	<u>37,965</u>				<u>37,965</u>
Other Additions					
Other Reductions	<u>369</u>				<u>369</u>
Distributions	<u>20,596</u>				<u>20,596</u>
 End Yr Bal	 <u><u>17,106</u></u>	 <u><u>0</u></u>	 <u><u>0</u></u>	 <u><u>0</u></u>	 <u><u>17,106</u></u>

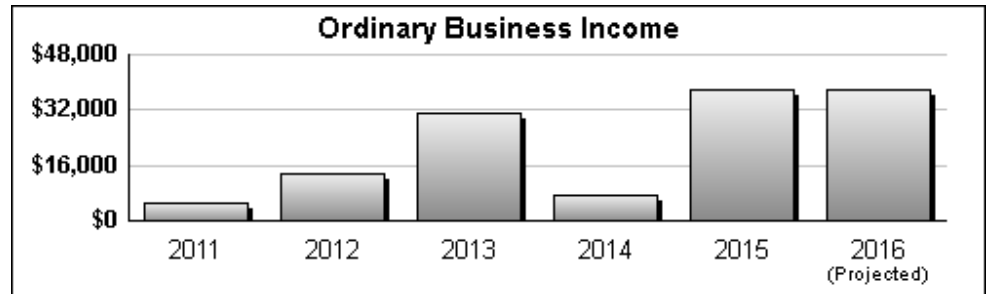
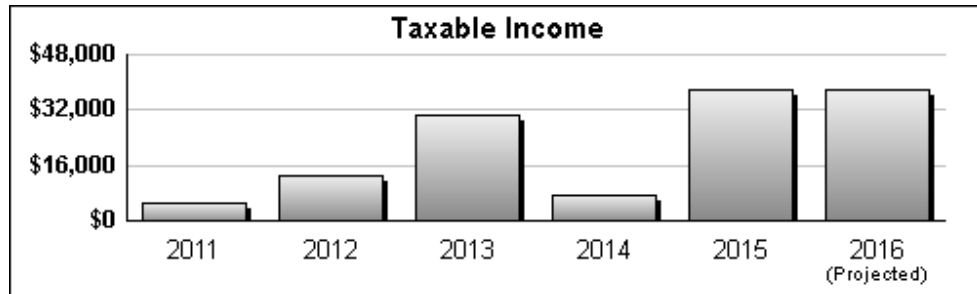
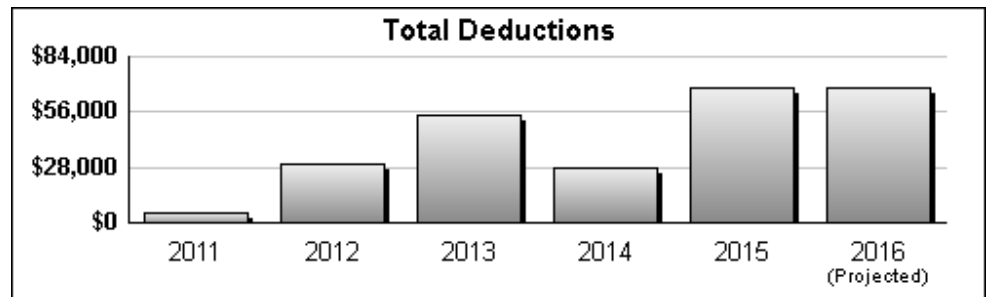
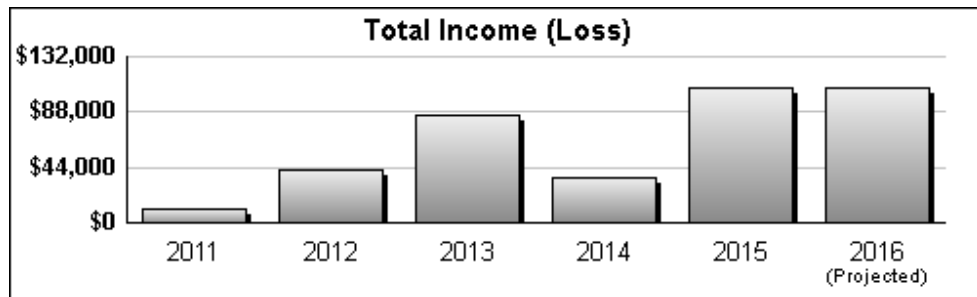
Form <b>1120S</b>		Two Year Comparison Worksheet Page 1		2014 & 2015
Name <b>MARGARET E. KOZAN, P.A.</b>			Employer Identification Number [REDACTED]	
		2014	2015	Differences
Income	Gross profit percentage .....	100.0000	100.0000	
	Net receipts .....	35,438	106,545	71,107
	Cost of goods sold .....			
	Gross profit .....	35,438	106,545	71,107
	Net gain (loss) from Form 4797 .....			
	Other income (loss) .....			
	<b>Total income (loss)</b>	<b>35,438</b>	<b>106,545</b>	<b>71,107</b>
Deductions	Compensation of officers .....	12,000	52,282	40,282
	Salaries and wages less employment credits .....			
	Repairs and maintenance .....			
	Bad debts .....			
	Rents .....			
	Taxes and licenses .....	1,472	4,039	2,567
	Interest .....			
	Depreciation .....	43		-43
	Depletion .....			
	Advertising .....	298	105	-193
	Pension, profit-sharing, etc., plans .....			
	Employee benefit programs .....			
	Other deductions .....	14,235	12,154	-2,081
	<b>Total deductions</b>	<b>28,048</b>	<b>68,580</b>	<b>40,532</b>
	<b>Ordinary business income (loss)</b>	<b>7,390</b>	<b>37,965</b>	<b>30,575</b>
Tax and Payments	Excess net passive income or LIFO recapture tax .....			
	Tax from Schedule D .....			
	<b>Total tax</b> .....	<b>0</b>	<b>0</b>	<b>0</b>
	Estimated tax and prior year overpayment credited .....			
	Tax deposited with Form 7004 .....			
	Credit for federal tax paid on fuels .....			
	Refund applied for on Form 4466 .....	( )	( )	
	<b>Total payments and credits</b> .....			
	<b>Tax due (overpayment)</b> .....	<b>0</b>	<b>0</b>	<b>0</b>
	Estimated tax penalty from Form 2220 .....			
Penalties and interest .....				
	<b>Net tax due (overpayment)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Overpayment credited to next year's estimated tax</b> .....				
<b>Overpayment refunded</b> .....				

Form <b>1120S</b>		Two Year Comparison Worksheet Page 2		2014 & 2015
Name <b>MARGARET E. KOZAN, P.A.</b>			Employer Identification Number [REDACTED]	
		2014	2015	Differences
<b>Income (Loss)</b>	Ordinary business income (loss) .....	7,390	37,965	30,575
	Net rental real estate income (loss) .....			
	Other net rental income (loss) .....			
	Interest income .....			
	Dividends .....			
	Royalties .....			
	Net short-term capital gain (loss) .....			
	Net long-term capital gain (loss) .....			
	Net Section 1231 gain (loss) .....			
Other income (loss) .....				
<b>Deductions</b>	Section 179 deduction .....			
	Charitable contributions .....	197	25	-172
	Investment interest expense .....			
	Section 59(e)(2) expenditures .....			
	Other deductions .....			
<b>Credits</b>	Low-income housing credit (Section 42(j)(5)) .....			
	Low-income housing credit (other) .....			
	Qualified rehabilitation expenditures (rental real estate) .....			
	Other rental real estate credits .....			
	Other rental credits .....			
	Biofuel producer credit .....			
Other credits .....				
<b>Foreign Transactions</b>	Total foreign gross income .....			
	Total foreign deductions .....			
	Total foreign taxes .....			
	Reduction in taxes available for credit .....			
<b>AMT Items</b>	Post-1986 depreciation adjustment .....			
	Adjusted gain or loss .....			
	Depletion (other than oil and gas) .....			
	Oil, gas, and geothermal properties-gross income .....			
	Oil, gas, and geothermal properties-deductions .....			
	Other AMT items .....			
<b>Items Affecting S/H Basis</b>	Tax-exempt interest income .....			
	Other tax-exempt income .....			
	Nondeductible expenses .....	321	344	23
	Distributions .....	22,918	20,596	-2,322
	Repayment of loans from shareholders .....			
<b>Other Information</b>	Investment income .....			
	Investment expenses .....			
	Dividend distributions paid from accumulated E&P .....			
	Income (loss) (if Schedule M-1 is required) .....	7,193	37,940	30,747

Form <b>1120S</b>		<b>Two Year Comparison Worksheet Page 3</b>		<b>2014 &amp; 2015</b>
Name <b>MARGARET E. KOZAN, P.A.</b>			Employer Identification Number [REDACTED]	
		2014	2015	Differences
<b>Schedule L</b>	Beginning assets .....	21,877	337	-21,540
	Beginning liabilities and equity .....	21,877	337	-21,540
	Ending assets .....	337	17,837	17,500
	Ending liabilities and equity .....	337	17,837	17,500
<b>Schedule M-1</b>	Net income (loss) per books .....	6,872	37,596	30,724
	Taxable income not on books .....			
	Book expenses not deducted .....	321	344	23
	Income on books not on return .....			
	Return deductions not on books .....			
	Income (loss) per return .....	7,193	37,940	30,747
<b>Schedule M-2 AAA</b>	Balance at beginning of year .....	16,152	106	-16,046
	Ordinary income (loss) from page 1 .....	7,390	37,965	30,575
	Other additions .....			
	Other reductions .....	518	369	-149
	Distributions other than dividend distributions .....	22,918	20,596	-2,322
Balance at end of year .....	106	17,106	17,000	
<b>Schedule M-2 OAA</b>	Balance at beginning of year .....			
	Other additions .....			
	Other reductions .....			
	Distributions other than dividend distributions .....			
Balance at end of year .....				
<b>Schedule M-2 PTI</b>	Balance at beginning of year .....			
	Distributions other than dividend distributions .....			
	Balance at end of year .....			
<b>Schedule M-3</b>	Total income (loss) items:			
	Income (loss) per income statement .....			
	Temporary difference .....			
	Permanent difference .....			
	Income (loss) per tax return .....			
	Total expense/deduction items:			
	Expense per income statement .....			
	Temporary difference .....			
	Permanent difference .....			
	Deduction per tax return .....			
	Other items with no differences:			
	Income (loss) per income statement .....			
	Income (loss) per tax return .....			
	Reconciliation totals:			
	Income (loss) per income statement .....			
Temporary difference .....				
Permanent difference .....				
Income (loss) per tax return .....				

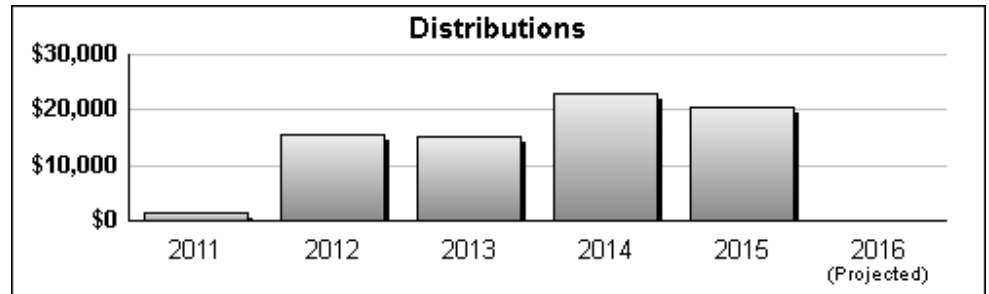
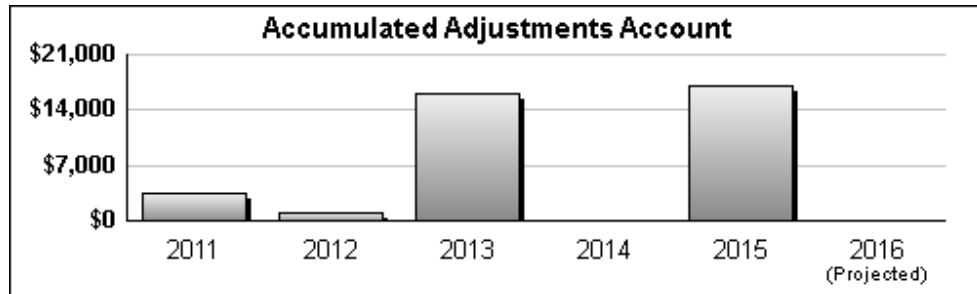
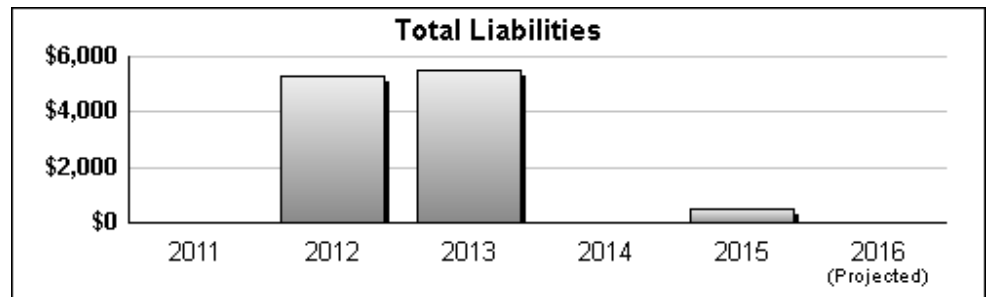
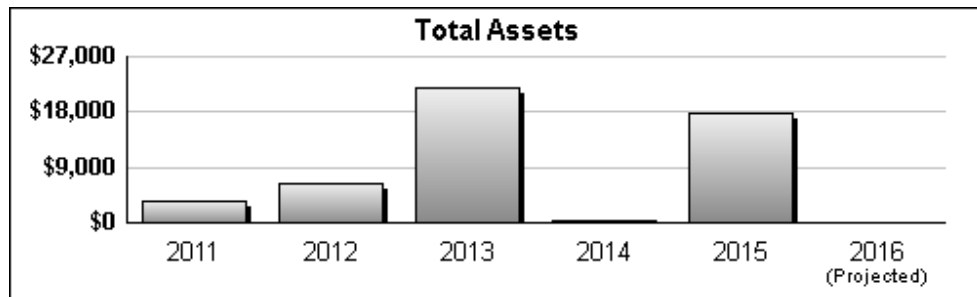
Name **MARGARET E. KOZAN, P.A.** Employer Identification Number [REDACTED]

	2011	2012	2013	2014	2015	2016 Projected
Net receipts	10,278	42,468	85,325	35,438	106,545	106,545
Cost of goods sold						
<b>Gross profit</b>	<b>10,278</b>	<b>42,468</b>	<b>85,325</b>	<b>35,438</b>	<b>106,545</b>	<b>106,545</b>
<b>Gross profit percentage</b>	<b>100.0000</b>	<b>100.0000</b>	<b>100.0000</b>	<b>100.0000</b>	<b>100.0000</b>	<b>100.0000</b>
Other income (loss)						
<b>Total income (loss)</b>	<b>10,278</b>	<b>42,468</b>	<b>85,325</b>	<b>35,438</b>	<b>106,545</b>	<b>106,545</b>
Officer compensation		15,000	42,500	12,000	52,282	52,282
Salaries and wages						
Bad debts						
Taxes and licenses	1,208	2,221	3,814	1,472	4,039	4,039
Interest						
Depreciation	750	100	87	43		
Depletion (other than oil and gas)						
Pension and employee benefits						
Other deductions	3,223	11,841	7,767	14,533	12,259	12,259
<b>Total deductions</b>	<b>5,181</b>	<b>29,162</b>	<b>54,168</b>	<b>28,048</b>	<b>68,580</b>	<b>68,580</b>
<b>Ordinary business income (loss)</b>	<b>5,097</b>	<b>13,306</b>	<b>31,157</b>	<b>7,390</b>	<b>37,965</b>	<b>37,965</b>



Name **MARGARET E. KOZAN, P.A.** Employer Identification Number [REDACTED]

	2011	2012	2013	2014	2015	2016 Projected
Ordinary business income (loss)	5,097	13,306	31,157	7,390	37,965	37,965
Total rental income (loss)						
Interest, dividends and royalties						
Total capital gain (loss)						
Section 1231 gain (loss)						
Other income (loss)						
Section 179 deduction						
Charitable contributions		350	525	197	25	25
Other deductions						
Total foreign taxes						
<b>S Corporation taxable income (loss)</b>	<b>5,097</b>	<b>12,956</b>	<b>30,632</b>	<b>7,193</b>	<b>37,940</b>	<b>37,940</b>
Total assets	3,422	6,437	21,877	337	17,837	
Total liabilities		5,300	5,496		500	
<b>Net equity</b>	<b>3,422</b>	<b>1,137</b>	<b>16,381</b>	<b>337</b>	<b>17,337</b>	
S Corporation book income (loss)	4,970	12,939	30,255	6,872	37,596	
Accumulated adjustments account	3,422	908	16,152	106	17,106	
Retained earnings unappropriated						
Distributions from S Corporation earnings	1,548	15,353	15,011	22,918	20,596	
Dividend distributions						



**Federal Statements**

FYE: 12/31/2015

**Form 1120S, Page 1, Line 1a - Gross Receipts or Sales**

<u>Description</u>	<u>Amount</u>
Revenue	\$ 106,545
Total	\$ 106,545

**Form 1120S, Page 1, Line 12 - Taxes and Licenses**

<u>Description</u>	<u>Amount</u>
Taxes & Licenses	\$ 427
Payroll Tax	3,612
Total	\$ 4,039

**Form 1120S, Page 3, Schedule K, Line 16c - Nondeductible Expenses**

<u>Description</u>	<u>Amount</u>
Page 1 Meals/Entertainment	\$ 344
Total	\$ 344

**Form 1120S, Page 4, Schedule L, Line 19 - Loans from Shareholders**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Loan from Shareholder	\$	\$ 500
Total	\$ 0	\$ 500

**Form 1120S, Page 4, Schedule L, Line 23 - Additional Paid-In Capital**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Paid in Capital	\$ 231	\$ 231
Total	\$ 231	\$ 231



Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2016** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1—Dec. 31, 2016, or other tax year beginning \_\_\_\_\_, 2016, ending \_\_\_\_\_, 2016, See separate instructions.

Your first name and initial **MARGARET E.** Last name **KOZAN** Your social security number XXXXXXXXXX

If a joint return, spouse's first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. **803 Maryland Ave.** Apt. no. **p** Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **Winter Park FL 32789**

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

**Presidential Election Campaign**  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
 You  Spouse

**Filing Status** 1  Single 4  Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. **U**  
2  Married filing jointly (even if only one had income)  
3  Married filing separately. Enter spouse's SSN above and full name here. **U** 5  Qualifying widow(er) with dependent child

**Exemptions** 6a  Yourself. If someone can claim you as a dependent, do not check box 6a } Boxes checked on 6a and 6b **1**  
b  Spouse } No. of children on 6c who:  
● lived with you \_\_\_\_\_  
● did not live with you due to divorce or separation (see instructions) \_\_\_\_\_

**c Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input type="checkbox"/> If child under age 17 qual. for child tax credit (see instr.)

If more than four dependents, see instructions and check here

**d** Total number of exemptions claimed \_\_\_\_\_ Add numbers on lines above **U** **1**

**Income**

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	<b>8,764</b>
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	<b>147</b>
b	Qualified dividends	9b	<b>147</b>
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount	15b	<b>29,108</b>
16a	Pensions and annuities	16a	
b	Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	<b>12,710</b>
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount	20b	
21	Other income. List type and amount	21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your <b>total income</b> <b>U</b>	22	<b>50,729</b>

**Adjusted Gross Income**

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	<b>4,264</b>
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid	31a	
b	Recipient's SSN <b>U</b>		
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	<b>4,264</b>
37	Subtract line 36 from line 22. This is your <b>adjusted gross income</b> <b>U</b>	37	<b>46,465</b>

	38	Amount from line 37 (adjusted gross income)	38	46,465
Tax and Credits	39a	Check <input type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1952, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
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, \$6,300 Married filing jointly or Qualifying widow(er), \$12,600 Head of household, \$9,300	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	9,694
	41	Subtract line 40 from line 38	41	36,771
	42	Exemptions. If line 38 is \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions	42	4,050
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	32,721
	44	Tax (see instr.) Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	4,423
	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
	46	Excess advance premium tax credit repayment. Attach Form 8962	46	
	47	Add lines 44, 45, and 46	47	4,423
	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	4,423	
Other Taxes	57	Self-employment tax. Attach Schedule SE	57	
	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 8969 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	4,423	
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64	5,699
	65	2016 estimated tax payments and amount applied from 2015 return	65	
	66a	Earned income credit (EIC)	66a	
	b	Nontaxable combat pay election <input type="checkbox"/> 66b	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"/> 8885 d <input type="checkbox"/>	73		
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	5,699	
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	1,276
	76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	76a	
	b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number <input type="text"/>		
77	Amount of line 75 you want applied to your 2017 estimated tax	77	1,276	
Amount You Owe	78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	
	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)?  Yes. Complete below.  No

Designee's name **Michael S. Borcheck, CPA** Personal identification number (PIN)  Phone no. **407-622-6600**

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature  Date  Your occupation **ATTORNEY** Daytime phone number

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

If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

Print/Type preparer's name **Michael S. Borcheck, CPA** Preparer's signature **Michael S. Borcheck, CPA** Date **02/15/17** Check  if self-employed PTN

**Paid Preparer** Firm's name **Borcheck & Gase, LLC** Firm's EIN

**Use Only** Firm's address **280 West Canton Ave., Suite 110 Winter Park FL 32789** Phone no. **407-622-6600**

**SCHEDULE A  
(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

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

**2016**

Attachment Sequence No. **07**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040.**

Name(s) shown on Form 1040

Your social security number

**MARGARET E. KOZAN**

<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 <b>2</b>				
3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1952, multiply line 2 by 7.5% (0.075) 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>		<b>State and local (check only one box):</b>			
a	<input type="checkbox"/> Income taxes, or	5		638	
b	<input checked="" type="checkbox"/> General sales taxes				
6	Real estate taxes (see instructions)	6		2,808	
7	Personal property taxes	7			
8	Other taxes. List type and amount ▶	8			
9	Add lines 5 through 8			9	3,446
<b>Interest You Paid</b>		<b>Home mortgage interest and points reported to you on Form 1098</b>			
10	Home mortgage interest and points reported to you on Form 1098	10		5,973	
<b>Note:</b> Your mortgage interest deduction may be limited (see instructions).		11			
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 ▶				
12	Points not reported to you on Form 1098. See instructions for special rules	12			
13	Mortgage insurance premiums (see instructions)	13			
14	Investment interest. Attach Form 4952 if required. (See instructions.)	14			
15	Add lines 10 through 14			15	5,973
<b>Gifts to Charity</b>		<b>Gifts by cash or check. If you made any gift of \$250 or more, see instructions</b>			
16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16		275	
<b>If you made a gift and got a benefit for it, see instructions.</b>		17			
17	Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500				
18	Carryover from prior year	18			
19	Add lines 16 through 18			19	275
<b>Casualty and Theft Losses</b>		<b>Casualty or theft loss(es). Attach Form 4684. (See instructions.)</b>			
20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	
<b>Job Expenses and Certain Miscellaneous Deductions</b>		<b>Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶</b>			
21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21			
22	Tax preparation fees	22			
23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23			
24	Add lines 21 through 23	24			
25	Enter amount from Form 1040, line 38 <b>25</b>	25			
26	Multiply line 25 by 2% (0.02)	26			
27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	
<b>Other Miscellaneous Deductions</b>		<b>Other—from list in instructions. List type and amount ▶</b>			
28	Other—from list in instructions. List type and amount ▶			28	
<b>Total Itemized Deductions</b>		<b>Is Form 1040, line 38, over \$155,650?</b>			
		<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.		29	9,694
		<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			

**SCHEDULE E  
(Form 1040)**

**Supplemental Income and Loss**

OMB No. 1545-0074

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

**2016**

Department of the Treasury  
Internal Revenue Service (99)

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

Attachment  
Sequence No. **13**

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

Name(s) shown on return

Your social security number

**MARGARET E. KOZAN**

**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 2016 that would require you to file Form(s) 1099? (see instructions)  Yes  No  
**B** If "Yes," did you or will you file all required Forms 1099?  Yes  No

**1a** Physical address of each property (street, city, state, ZIP code)  
**A** 415 LAKEPOINTE DRIVE #210, ALTAMONTE SPRINGS, FL 32701  
**B** 2053 DIXIE BELLE DRIVE UNIT 2053E, ORLANDO, FL 32812

1b	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 <b>QJV</b> 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	A	B	A	B
A	2			366					
B	2			366					
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
<b>3</b> Rents received	<b>3</b>	9,475	11,875	
<b>4</b> Royalties received	<b>4</b>			
<b>Expenses:</b>				
<b>5</b> Advertising	<b>5</b>			
<b>6</b> Auto and travel (see instructions)	<b>6</b>			
<b>7</b> Cleaning and maintenance	<b>7</b>			
<b>8</b> Commissions	<b>8</b>			
<b>9</b> Insurance	<b>9</b>	527	612	
<b>10</b> Legal and other professional fees	<b>10</b>	275	275	
<b>11</b> Management fees	<b>11</b>		1,188	
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>	2,459	5,294	
<b>13</b> Other interest	<b>13</b>			
<b>14</b> Repairs	<b>14</b>	982		
<b>15</b> Supplies	<b>15</b>			
<b>16</b> Taxes	<b>16</b>	707	1,289	
<b>17</b> Utilities	<b>17</b>	39	70	
<b>18</b> Depreciation expense or depletion	<b>18</b>	3,022	3,783	
<b>19</b> Other (list) <b>See Statement 1,2</b>	<b>19</b>	3,520	3,745	
<b>20</b> Total expenses. Add lines 5 through 19	<b>20</b>	11,531	16,256	
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b>	<b>21</b>	-2,056	-4,381	
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions)	<b>22</b>	2,056	4,381	
<b>23a</b> Total of all amounts reported on line 3 for all rental properties	<b>23a</b>		21,350	
<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>		7,753	
<b>d</b> Total of all amounts reported on line 18 for all properties	<b>23d</b>		6,805	
<b>e</b> Total of all amounts reported on line 20 for all properties	<b>23e</b>		27,787	
<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>			(6,437)
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	<b>26</b>			-6,437

For Paperwork Reduction Act Notice, see the separate instructions.

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

**MARGARET E. KOZAN**

**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

**Part II Income or Loss From Partnerships and S Corporations** **Note:** If you report a loss from an at-risk activity for which any amount is **not** at risk, you **must** check the box in column (e) on line 28 and attach **Form 6198**. See instructions.

**27** Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section.  Yes  No

<b>28</b>	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
<b>A</b>	<b>MARGARET E. KOZAN, P.A.</b>	<b>S</b>			
<b>B</b>					
<b>C</b>					
<b>D</b>					

<b>Passive Income and Loss</b>		<b>Nonpassive Income and Loss</b>		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
<b>A</b>		<b>0</b>	<b>1,166</b>	<b>20,313</b>
<b>B</b>				
<b>C</b>				
<b>D</b>				
<b>29a</b> Totals				<b>20,313</b>
<b>b</b> Totals			<b>1,166</b>	
<b>30</b> Add columns (g) and (j) of line 29a				<b>30</b> <b>20,313</b>
<b>31</b> Add columns (f), (h), and (i) of line 29b				<b>31</b> <b>(1,166)</b>
<b>32</b> <b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31. Enter the result here and include in the total on line 41 below				<b>32</b> <b>19,147</b>

**Part III Income or Loss From Estates and Trusts**

<b>33</b>	(a) Name	(b) Employer identification number
<b>A</b>		
<b>B</b>		

<b>Passive Income and Loss</b>		<b>Nonpassive Income and Loss</b>	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
<b>A</b>			
<b>B</b>			
<b>34a</b> Totals			
<b>b</b> Totals			
<b>35</b> Add columns (d) and (f) of line 34a			<b>35</b>
<b>36</b> Add columns (c) and (e) of line 34b			<b>36</b>
<b>37</b> <b>Total estate and trust income or (loss).</b> Combine lines 35 and 36. Enter the result here and include in the total on line 41 below			<b>37</b>

**Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder**

<b>38</b>	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
<b>39</b>	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				<b>39</b>

**Part V Summary**

<b>40</b>	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	<b>40</b>	
<b>41</b>	<b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	<b>41</b>	<b>12,710</b>
<b>42</b>	<b>Reconciliation of farming and fishing income.</b> Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	<b>42</b>	
<b>43</b>	<b>Reconciliation for real estate professionals.</b> If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	<b>43</b>	

Form **1116**

**Foreign Tax Credit**

(Individual, Estate, or Trust)

U Attach to Form 1040, 1040NR, 1041, or 990-T.

OMB No. 1545-0121

**2016**

Attachment Sequence No. **19**

Department of the Treasury  
Internal Revenue Service (99)

U Information about Form 1116 and its separate instructions is at [www.irs.gov/form1116](http://www.irs.gov/form1116).

Name

Identifying number as shown on page 1 of your tax return

**MARGARET E. KOZAN**

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a  Passive category income
- b  General category income
- c  Section 901(j) income
- d  Certain income re-sourced by treaty
- e  Lump-sum distributions

f Resident of (name of country) U **US United States**

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

g Enter the name of the foreign country or U.S. possession	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	OC	B	
U <b>VARIOUS</b>				
1a Gross income from sources within country shown above and of the type checked above (see instructions):				
<b>DIVIDEND</b>				<b>1a</b>
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, & you used an alternative basis to determine its source (see instructions) U <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions):</b>				
2 Expenses <b>definitely related</b> to the income on line 1a (attach statement)				
3 Pro rata share of other deductions <b>not definitely related:</b>				
a Certain itemized deductions or standard deduction (see instructions)		<b>3,446</b>		
b Other ded. (attach stmt.)				
c Add lines 3a and 3b		<b>3,446</b>		
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)		<b>79,682</b>		
f Divide line 3d by line 3e (see instructions)				
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				<b>6</b>
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				<b>7</b>

**Part II Foreign Taxes Paid or Accrued (see instructions)**

Country	Credit is claimed for taxes (you must check one)		Foreign taxes paid or accrued						
	(h) <input checked="" type="checkbox"/> Paid	(i) <input type="checkbox"/> Accrued	In foreign currency				In U.S. dollars		
			Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:		(r) Other foreign taxes paid or accrued
(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest	(o) Dividends	(p) Rents and royalties	(q) Interest	(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))	
<b>A</b>									
<b>B</b>									
<b>C</b>									

8 Add lines A through C, column (s). Enter the total here and on line 9, page 2 U **8**

For Paperwork Reduction Act Notice, see instructions.

**MARGARET E. KOZAN**



Form 1116 (2016)

**Part III Figuring the Credit**

<b>9</b>	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	<b>9</b>		
<b>10</b>	Carryback or carryover (attach detailed computation)	<b>10</b>		
<b>11</b>	Add lines 9 and 10	<b>11</b>		
<b>12</b>	Reduction in foreign taxes (see instructions)	<b>12</b>	( )	
<b>13</b>	Taxes reclassified under high tax kickout (see instructions)	<b>13</b>		
<b>14</b>	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	<b>14</b>		
<b>15</b>	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions)	<b>15</b>		
<b>16</b>	Adjustments to line 15 (see instructions)	<b>16</b>		
<b>17</b>	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	<b>17</b>		
<b>18</b>	<b>Individuals:</b> Enter the amount from Form 1040, line 41; or Form 1040NR, line 39. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption <b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	<b>18</b>		
<b>19</b>	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	<b>19</b>		
<b>20</b>	<b>Individuals:</b> Enter the amounts from Form 1040, lines 44 and 46. If you are a nonresident alien, enter the amounts from Form 1040NR, lines 42 and 44. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 36, 37, and 39 <b>Caution:</b> If you are completing line 20 for separate category <b>e</b> (lump-sum distributions), see instructions.	<b>20</b>		
<b>21</b>	Multiply line 20 by line 19 (maximum amount of credit)	<b>21</b>		
<b>22</b>	Enter the <b>smaller</b> of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions)	<b>22</b>		

**Part IV Summary of Credits From Separate Parts III (see instructions)**

<b>23</b>	Credit for taxes on passive category income	<b>23</b>		
<b>24</b>	Credit for taxes on general category income	<b>24</b>		
<b>25</b>	Credit for taxes on certain income re-sourced by treaty	<b>25</b>		
<b>26</b>	Credit for taxes on lump-sum distributions	<b>26</b>		
<b>27</b>	Add lines 23 through 26	<b>27</b>		
<b>28</b>	Enter the <b>smaller</b> of line 20 or line 27	<b>28</b>		
<b>29</b>	Reduction of credit for international boycott operations. See instructions for line 12	<b>29</b>		
<b>30</b>	Subtract line 29 from line 28. This is your <b>foreign tax credit</b> . Enter here and on Form 1040, line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 41a	<b>30</b>		<b>0</b>



Form **4562**

Department of the Treasury  
Internal Revenue Service (99)

**Depreciation and Amortization**  
**(Including Information on Listed Property)**  
**U Attach to your tax return.**

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

OMB No. 1545-0172

**2016**

Attachment  
Sequence No. **179**

Name(s) shown on return

**MARGARET E. KOZAN**

Identifying number

[REDACTED]

Business or activity to which this form relates

**Pass-through expense from K-1**

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

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

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,010,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	500,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	<b>From Schedule K-1 (Form 1120S)</b>		<b>1,166</b>
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	1,166
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	1,166
10	Carryover of disallowed deduction from line 13 of your 2015 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	29,077
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	1,166
13	Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12	13	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)**

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

**Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2016	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 checked="" type="checkbox"/>		

**Section B—Assets Placed in Service During 2016 Tax Year Using the General Depreciation System**

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

**Section C—Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System**

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

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

21	Listed property. Enter amount from line 28	21	
22	<b>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 instructions	22	1,166
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

Form **4562** (2016)



**Federal Statements****415 LAKEPOINTE DRIVE #210****Statement 1 - Schedule E, Line 19 - Other Expenses**

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
CONDO ASSOC. FEES	\$ 3,520		\$ 3,520
Total	\$ 3,520		\$ 3,520

**2053 DIXIE BELLE DRIVE****Statement 2 - Schedule E, Line 19 - Other Expenses**

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
BANK CHARGES	\$ 35		\$ 35
CONDO ASSOC. FEES	3,710		3,710
Total	\$ 3,745		\$ 3,745

Form **1040****Qualified Dividends and Capital Gain Tax Worksheet****2016**

Name

Taxpayer Identification Number

**MARGARET E. KOZAN**

1. Enter the amount from Form 1040, line 43. However if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheets	1.	<b>32,721</b>
2. Enter the amount from Form 1040, line 9b*	2.	<b>147</b>
3. Are you filing Schedule D?*		
<input type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 15 or 16 of Schedule D. If either line 15 or 16 is a loss, enter -0-	3.	
<input checked="" type="checkbox"/> <b>No.</b> Enter the amount from Form 1040, line 13		
4. Add lines 2 and 3	4.	<b>147</b>
5. If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	5.	<b>0</b>
6. Subtract line 5 from line 4. If zero or less, enter -0-	6.	<b>147</b>
7. Subtract line 6 from line 1. If zero or less, enter -0-	7.	<b>32,574</b>
8. Enter: \$37,650 if single or married filing separately, \$75,300 if married filing jointly or qualifying widow(er), \$50,400 if head of household.	8.	<b>37,650</b>
9. Enter the smaller of line 1 or line 8	9.	<b>32,721</b>
10. Enter the smaller of line 7 or line 9	10.	<b>32,574</b>
11. Subtract line 10 from line 9. This amount is taxed at 0%	11.	<b>147</b>
12. Enter the smaller of line 1 or line 6	12.	<b>147</b>
13. Enter the amount from line 11	13.	<b>147</b>
14. Subtract line 13 from line 12	14.	<b>0</b>
15. Enter: \$415,050 if single, \$233,475 if married filing separately, \$466,950 if married filing jointly or qualifying widow(er), \$441,000 if head of household.	15.	<b>415,050</b>
16. Enter the smaller of line 1 or line 15	16.	<b>32,721</b>
17. Add lines 7 and 11	17.	<b>32,721</b>
18. Subtract line 17 from line 16. If zero or less, enter -0-	18.	<b>0</b>
19. Enter the smaller of line 14 or line 18	19.	
20. Multiply line 19 by 15% (0.15)	20.	<b>0</b>
21. Add lines 11 and 19	21.	<b>147</b>
22. Subtract line 21 from line 12	22.	<b>0</b>
23. Multiply line 22 by 20% (0.20)	23.	<b>0</b>
24. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	24.	<b>4,423</b>
25. Add lines 20, 23, and 24	25.	<b>4,423</b>
26. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	26.	<b>4,445</b>
27. <b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 25 or line 26. Also include this amount on Form 1040, line 44. (If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet)	27.	<b>4,423</b>

\*If you are filing Form 2555 or 2555-EZ, these lines may be reduced (but not below zero) by your capital gain excess. Please refer to Foreign Earned Income Tax Worksheets - Excess Capital Gain for detail if the lines have been reduced.

Form **1040****General Sales Tax Deduction Worksheet****2016**

Name as shown on return

**MARGARET E. KOZAN**

Taxpayer Identification Number

State of  
**Florida**Locality of  
**WINTER PARK****General Sales Tax from IRS Tables**

- |  |    |               |
|--|----|---------------|
| 1. Enter the amount of adjusted gross income (AGI) from Form 1040, Line 38 .....   | 1. | <u>46,465</u> |
| 2. Add the nontaxable amounts from Form 1040, lines 8b, 15a, 16a, 20a (Exclude rollovers and tax-free Sec. 1035 exchanges) .....   | 2. | _____         |
| 3. Add the following nontaxable items: nontaxable combat pay, public assistance, veteran's benefits, and workers' compensation.<br>Also include any amounts which increase spendable income, such as the refundable portion of refundable tax credits received in 2016 ..... | 3. | _____         |
| 4. Add lines 1 through 3, this is income for general sales tax table purposes .....  | 4. | <u>46,465</u> |
| 5. Enter the amount from the sales tax table in the Schedule A instructions. ....<br>Part-year residents, complete lines 6 - 8; Full-year residents skip lines 6 - 8<br>and enter the amount from line 5 on line 9   | 5. | <u>589</u>    |
| 6. Enter the number of days of residence in state .....  | 6. | _____         |
| 7. Total days in year .....  | 7. | <u>366</u>    |
| 8. Divide line 6 by line 7 (rounded to at least 3 decimal places) .....  | 8. | _____         |
| 9. Multiply line 5 by line 8, this is the deductible general sales tax using the IRS table. ....   | 9. | <u>589</u>    |

**Local Sales Tax Using IRS Tables**

- |  |     |                |
|--|-----|----------------|
| 10. Enter the amount from the sales tax table in the Schedule A instructions. ....   | 10. | <u>589</u>     |
| 11. If you are a resident of Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Mississippi (city of Jackson or Tupelo only), Missouri, New York State, North Carolina, South Carolina, Tennessee, Utah, or Virginia, enter the amount from the applicable Optional Local Sales Tax Table in the Schedule A instructions. ....   | 11. | _____          |
| 12. Enter the local general sales tax rate (exclude statewide local sales tax rate) .....  | 12. | <u>0.50000</u> |
| 13. Enter the state general sales tax rate (include statewide local sales tax rate) .....  | 13. | <u>6.0000</u>  |
| 14. Divide line 12 by line 13 (rounded to at least 3 decimal places) .....   | 14. | <u>0.083</u>   |
| 15. If you entered an amount on line 11, multiply line 11 by line 12. This is the local sales tax using the optional local sales tax tables.<br>Part-year residents, complete lines 16 - 18; Full-year residents skip lines 16 - 18<br>and enter the amount from line 15 on line 19<br>If you did not enter an amount on line 11, multiply line 10 by line 14. This is the local sales tax using the optional state and certain local sales tax tables.<br>Part-year residents, complete lines 16 - 18; Full-year residents skip lines 16 - 18<br>and enter the amount from line 15 on line 19 | 15. | <u>49</u>      |
| 16. Enter the number of days of residence in locality .....  | 16. | _____          |
| 17. Total days in year .....   | 17. | <u>366</u>     |
| 18. Divide line 16 by line 17 (rounded to at least 3 decimal places) .....   | 18. | _____          |
| 19. Multiply line 15 by line 18. This is the deductible general local sales tax using the IRS tables. ....   | 19. | <u>49</u>      |

**General Sales Tax Summary**

- |   |     |            |
|---|-----|------------|
| 20. Enter the sum of line 9 from all General Sales Tax Deduction Worksheets .....     | 20. | <u>589</u> |
| 21. Enter the sum of line 19 from all General Sales Tax Deduction Worksheets .....    | 21. | <u>49</u>  |
| 22. Add lines 20 and 21, this is the total General Sales taxes using the tables ..... | 22. | <u>638</u> |
| 23. Enter the actual state and local general sales taxes paid .....                   | 23. | _____      |
| 24. Enter the greater of line 22 or line 23 .....                                     | 24. | <u>638</u> |
| 25. Enter the state and local taxes paid on specified items (major purchases) .....   | 25. | _____      |
| 26. Add lines 24 and 25, this is the deductible General Sales tax .....               | 26. | <u>638</u> |
| 27. Enter total state and local income taxes paid .....                               | 27. | _____      |

Enter the greater of line 26 or 27 on Schedule A, line 5. If line 26 is greater, mark Schedule A, line 5b. If line 27 is greater, mark Schedule A, line 5a.

Form <b>1040</b>	<b>Foreign Tax Credit Carryover Worksheet</b>	<b>2016</b>
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Name <b>MARGARET E. KOZAN</b>	Taxpayer Identification Number <div style="background-color: black; width: 100px; height: 15px;"></div>
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Foreign Income Category ..... Passive Income

**Regular**

	Foreign Taxes Available	Maximum Credit Allowable	Unused (+) or Excess (-)	Carryback Applied from CY	Carryforward Applied to CY	* CY Unused (+) or Excess (-)
2006						
2007						
2008						
2009						
2010						
2011	<u>1</u>	<u>68</u>	<u>-67</u>			<u>-67</u>
2012	<u>1</u>	<u>21</u>	<u>-20</u>			<u>-20</u>
2013						
2014						
2015						
2016						

\* Amounts flow to the Foreign Tax Credit Carryover Report

**Alternative Minimum Tax**

	Foreign Taxes Available	Maximum Credit Allowable	Unused (+) or Excess (-)	Carryback Applied from CY	Carryforward Applied to CY	* CY Unused (+) or Excess (-)
2006						
2007						
2008						
2009						
2010						
2011	<u>1</u>	<u>10</u>	<u>-8</u>			<u>-8</u>
2012	<u>1</u>					
2013						
2014						
2015						
2016						

\* Amounts flow to the Foreign Tax Credit Carryover Report



Form **1040** **K-1 Reconciliation Worksheet - Form 1040, Sch A, Form 4952, 8903** **2016**

Name **MARGARET E. KOZAN** Taxpayer Identification Number [REDACTED]

Entity Name **MARGARET E. KOZAN, P.A.** EIN [REDACTED] Entity Type **S Corporation** Screen **K1** K1 Unit **2**

Activity **Passive Activity Type Not Passive** Entire disposition of activity

	Current Year Amount	PY Suspended Basis Loss	Disallowed Basis Limitation	PY Suspended At-risk Loss	Disallowed At-risk Limitation	PY Suspended Passive Loss	Disallowed Loss Limitation	Tax Return
<b>Form 1040 page 1</b>								
Other portfolio income/-loss								
Other income/-loss								
Penalty on early withdrawal								
<b>1040 page 2</b>								
Federal income tax withheld								
Undistributed capital gains credit								
Recapture of low-income housing cr								
Recapture of indian employment cr								
Recapture of employ child care cr								
Recapture of new markets cr								
Recapture of qual electric veh cr								
Recapture of alt motor vehicle cr								
Recapture of alt fuel veh refueling cr								
<b>Schedule A</b>								
Cash contributions (50%)	125							125
Cash contributions (30%)								
Noncash contributions (50%)								
Noncash contributions (30%)								
Cap gain prop 50% org (30%)								
Cap gain prop (20%)								
Portfolio deductions (2% floor)								
Portfolio deductions (other)								
Real estate taxes								
State and local tax withheld paid								
Foreign taxes								
Investment int from 4952								
<b>Form 4952</b>								
Investment interest expense								
Investment income adjustment								
Investment expenses								
<b>Form 8903</b>								
Qualified production activities income								
Employer's W-2 wages		Current loss						
Deductions attributable to QPAI		disallowed %	%	PY susp deducts	% Allowed	%		



Form <b>1040</b>	<b>Passive Activity Deduction Worksheet</b>	<b>2016</b>
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Name <b>MARGARET E. KOZAN</b>	Taxpayer Identification Number <div style="background-color: black; width: 100px; height: 15px;"></div>
Activity <u>415 LAKEPOINTE DRIVE #210</u>	Form <u>Sch E</u> Unit <u>1</u>
Type <u>Rental real estate w/active participation</u>	Entire Disposition of Activity _____

**Regular Tax Loss Calculations**

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating		<b>2,056</b>	<b>2,056</b>	
Short-term capital loss				
Long-term capital loss				
28% rate capital loss				
Section 1231 loss				
Ordinary business loss				
Other Losses - 1040 pg 1				
Commercial revitalization				

**Alternative Minimum Tax Loss Calculations**

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating		<b>2,056</b>	<b>2,056</b>	
Short-term capital loss				
Long-term capital loss				
28% rate capital loss				
Section 1231 loss				
Ordinary business loss				
Other Losses - 1040 pg 1				
Commercial revitalization				



Form <b>1040</b>	<b>Passive Activity Deduction Worksheet</b>	<b>2016</b>
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Name <b>MARGARET E. KOZAN</b>	Taxpayer Identification Number [REDACTED]
Activity <u>2053 DIXIE BELLE DRIVE</u>	Form <u>Sch E</u> Unit <u>2</u>
Type <u>Rental real estate w/active participation</u>	Entire Disposition of Activity

**Regular Tax Loss Calculations**

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating		<b>4,381</b>	<b>4,381</b>	
Short-term capital loss				
Long-term capital loss				
28% rate capital loss				
Section 1231 loss				
Ordinary business loss				
Other Losses - 1040 pg 1				
Commercial revitalization				

**Alternative Minimum Tax Loss Calculations**

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating		<b>4,381</b>	<b>4,381</b>	
Short-term capital loss				
Long-term capital loss				
28% rate capital loss				
Section 1231 loss				
Ordinary business loss				
Other Losses - 1040 pg 1				
Commercial revitalization				



Form **1040** **Rent and Royalty Reconciliation** **2016**

Name **MARGARET E. KOZAN** Taxpayer identification number XXXXXXXXXX

Property description **2053 DIXIE BELLE DRIVE** Unit 2 Ownership Percentage \_\_\_\_\_  
 T, S, J T Business Use Percentage \_\_\_\_\_  
 Passive type: **Active participation** State \_\_\_\_\_ Personal Use Percentage \_\_\_\_\_

1. Physical address:  
 Street **2053 DIXIE BELLE DRIVE UNIT 2053E**  
 City, state, zip **ORLANDO FL 32812**  
 Property type: **Multi-Family residence**

2. Property Use Information:  
 Fair Rental Days **366**  
 Personal Use Days \_\_\_\_\_  
 QJV \_\_\_\_\_

	Column A	Column B	Column C	(Column A - B - C)
	Total Income/Expense	Nonbusiness Expenses	Vacation Home / Personal Use Expenses	Income / Expenses Reported on Schedule E
<b>Income:</b>				
3. Rents received	<b>11,875</b>			<b>11,875</b>
4. Royalties received				
<b>Expenses:</b>				
5. Advertising				
Auto				
Travel				
6. Auto and travel (total)				
7. Cleaning and maintenance				
8. Commissions				
9. Insurance	<b>612</b>			<b>612</b>
10. Legal and other professional fees	<b>275</b>			<b>275</b>
11. Management fees	<b>1,188</b>			<b>1,188</b>
Mortgage interest from 1098	<b>5,294</b>			
Refinancing points on 1098				
12. Mortgage interest paid to banks, etc.	<b>5,294</b>			<b>5,294</b>
Other mortgage interest				
Other interest				
Refinancing points				
Qualified mortgage insurance				
13. Other interest (total)				
14. Repairs				
15. Supplies				
Real estate taxes				
All other taxes	<b>1,289</b>			
16. Taxes (total)	<b>1,289</b>			<b>1,289</b>
17. Utilities	<b>70</b>			<b>70</b>
18. Depreciation expense or depletion	<b>3,783</b>			<b>3,783</b>
19. Other (list)				
<b>BANK CHARGES</b>	<b>35</b>			<b>35</b>
<b>CONDO ASSOC. FEES</b>	<b>3,710</b>			<b>3,710</b>
20. Total expenses. Add lines 5 through 19	<b>16,256</b>			<b>16,256</b>
21. Income or (loss) from rental or royalty properties.				<b>-4,381</b>

Form <b>1040</b>	<b>Self-Employed Health Insurance Deduction Worksheet</b>	<b>2016</b>
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Name of person with <b>self-employment</b> income (as shown on Form 1040) <b>MARGARET E. KOZAN</b>	Taxpayer Identification Number [REDACTED]
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Description <b>MARGARET E. KOZAN, P.A.</b>	Form/Schedule <b>K</b>	Unit number <b>2</b>
--	------------------------	----------------------

1. Enter the total amount paid in 2016 for health insurance coverage established under your business (or the S-corporation in which you were a more-than-2% shareholder) for 2016 for you, your spouse, and your dependents. Your insurance can also cover your child who was under age 27 at the end of 2016, even if the child was not your dependent. But **do not** include the following.
  - Amounts for any month you were eligible to participate in a health plan subsidized by your or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2016.
  - Any amounts paid from retirement plan distributions that were nontaxable because you are a retired public safety officer.
  - Any qualified health insurance coverage payments that you included on Form 8885, line 4, to claim the HCTC.
  - Any advance monthly payments of the HCTC that your health plan administrator received from the IRS, as shown on Form 1099-H, Health Coverage Tax Credit (HCTC) Advance Payments
  - Any qualified health insurance coverage payments you paid for eligible coverage months for which you received the benefit of the HCTC monthly advance payment program.
  - Any payments for qualified long-term care insurance (see line 2)
  
2. For coverage under a qualified long-term care insurance contract, enter for each person covered the **smaller** of the following amounts.
  - a) Total payments made for that person during the year.
  - b) The amount shown below. Use the person's age at the end of the tax year.
    - \$390 ----if that person is age 40 or younger
    - \$730 ----if age 41 to 50
    - \$1,460 ----if age 51 to 60
    - \$3,900 ----if age 61 to 70
    - \$4,870 ----if age 71 or older

**Do not** include payments for any month you were eligible to participate in a long-term care insurance plan subsidized by your or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2016. If more than one person is covered, figure separately the amount to enter for each person. Then enter the total of those amounts
  
3. Add lines 1 and 2
  
4. Enter your net profit\* and any other earned income from the trade or business under which the insurance plan is established. Do not include Conservation Reserve Program payments exempt from self-employment tax. If the business is an S Corporation, skip to line 11
  
5. Enter the total of all net profits\* from: Schedule C, line 31; Schedule C-EZ, line 3; Schedule F, line 34; or Sch K-1 (1065), box 14, Code A; plus any other income allocable to the profitable businesses. Do not include Conservation Reserve Program payments exempt from self-employment tax. **Do not** include any net losses shown on these schedules.
  
6. Divide line 4 by line 5
  
7. Multiply Form 1040 (or Form 1040NR), line 27, by the percentage on line 6
  
8. Subtract line 7 from line 4
  
9. Enter the amount, if any, from Form 1040 (or Form 1040NR), line 28 attributable to the same trade or business in which the health insurance plan is established
  
10. Subtract line 9 from line 8
  
11. Enter your Medicare wages (Form W-2, box 5) from an S corporation in which you are a more-than-2% shareholder and in which the health insurance plan is established
  
12. Enter the amount from Form 2555, line 45, attributable to the amount entered on line 4 or 11 above, or any amount from Form 2555-EZ, line 18, attributable to the amount entered on line 11 above
  
13. Subtract line 12 from line 10 or 11, whichever applies
  
14. **Self-employed health insurance deduction.** Enter the **smaller** of line 3 or line 13 here and on Form 1040 (or Form 1040NR), line 29. **Do not** include this amount in figuring any medical expense deduction on Schedule A (Form 1040)

1.		<b>4,264</b>
2.		
3.		<b>4,264</b>
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		<b>4,500</b>
12.		
13.		<b>4,500</b>
14.		<b>4,264</b>

\* If you used either optional method to figure your net earnings from self-employment from any business, do not enter your net profit from the business. Instead, enter the amount attributable to that business from Schedule SE (Form 1040), Section B, line 4b.

**Federal Statements****Margaret E. Kozan P.A.****Form W-2, Box 14 - Other**

<u>Description</u>	<u>Amount</u>
Medical insurance premiums	\$ 4,264
Total	\$ <u>4,264</u>

**Form 1040, Dividend Income**

<u>Payer</u>	<u>Ordinary Dividends</u>	<u>Qualified Dividends</u>
ENERGY CORPORATION	\$ 41	\$ 41
TARGET CORPORATION	106	106
Total	\$ <u>147</u>	\$ <u>147</u>

**Federal Statements****Schedule A, Line 5b - State and Local General Sales Taxes**

Description	Amount
General Sales Tax	\$ 638
Total	\$ <u>638</u>

**Schedule A, Line 6 - Real Estate Taxes**

Description	Amount
Real estate taxes paid	\$ 2,808
Total	\$ <u>2,808</u>

**Schedule A, Line 10 - Home Mortgage Interest & Points From Form 1098**

Description	Amount
Home mortgage interest	\$ 4,988
EQUITY LINE	985
Total	\$ <u>5,973</u>

**Schedule A, Line 16 - Charitable Contributions by Cash or Check**

Description	Amount
LOUISIANA FLOOD RELIEF FUND	\$ 100
WORLD RELIEF	25
CHARITY TREKS INC	25
50% Cash Cont from K-1 - MARGARET E. KOZAN, P.A.	125
Total	\$ <u>275</u>

**Federal Statements****415 LAKEPOINTE DRIVE #210****Schedule E, Line 9 - Insurance**

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
Insurance (Rent, 1)	\$ 527		\$ 527
Total	\$ 527		\$ 527

**415 LAKEPOINTE DRIVE #210****Schedule E, Line 16 - Taxes**

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
Real estate taxes	\$ 707		\$ 707
Total	\$ 707		\$ 707

**2053 DIXIE BELLE DRIVE****Schedule E, Line 3 - Rents Received**

<u>Description</u>	<u>Amount</u>
Rents and royalties	\$ 11,875
Total	\$ 11,875

**2053 DIXIE BELLE DRIVE****Schedule E, Line 9 - Insurance**

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
Insurance (Rent, 2)	\$ 612		\$ 612
Total	\$ 612		\$ 612

**Federal Statements****Passive Income - OC****Form 1116 line 3e - Gross Income from All Sources**

<u>Description</u>	<u>Amount</u>
1040 lines 7-11, 15b-16b, 19-20b, 21	\$ 38,019
Gross Sch E rental income	21,350
Share PS/S-corp gross income	20,313
Total	<u>\$ 79,682</u>

**Passive Income - OC****Form 1116 line 4a - Apportioned Home Mortgage Interest**

<u>Description</u>	<u>A</u>	<u>B</u>	<u>C</u>
1116 line 3d gross frgn source income	\$	\$	\$
Less apportioned 2555 income, if any			
Gross foreign source income			
1116 line 3e all sources gross income			
Less Form 2555 excluded income, if any			
Gross income from all sources			
Gross foreign inc/gross inc all sources			
Schedule A home mortgage interest			
1116 line 4a home mortgage interest			
(mort int X apportionment factor)			



**Federal Statements****Pass-through expense from K-1****Form 4562, Line 11 - Business Income**

<u>Description</u>	<u>Amount</u>
Wage Income	\$ 8,764
Schedule E Income	13,876
PAL Section 179 Adjustment	6,437
Total Business Income	<u>29,077</u>

**Federal Asset Report**  
**415 LAKEPOINTE DRIVE #210**

FYE: 12/31/2016

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>									
2	Condo Cost / Basis	3/20/06	117,152			117,152	27 MMS/L	33,726	2,929
			<u>117,152</u>			<u>117,152</u>		<u>33,726</u>	<u>2,929</u>
<b>Other Depreciation:</b>									
1	Loan Costs	3/20/06	2,800			2,800	30 MO SL	912	93
	<b>Total Other Depreciation</b>		<u>2,800</u>			<u>2,800</u>		<u>912</u>	<u>93</u>
	<b>Total ACRS and Other Depreciation</b>		<u>2,800</u>			<u>2,800</u>		<u>912</u>	<u>93</u>
	<b>Grand Totals</b>		119,952			119,952		34,638	3,022
	<b>Less: Dispositions and Transfers</b>		0			0		0	0
	<b>Less: Start-up/Org Expense</b>		0			0		0	0
	<b>Net Grand Totals</b>		<u>119,952</u>			<u>119,952</u>		<u>34,638</u>	<u>3,022</u>

**Federal Asset Report**  
**2053 DIXIE BELLE DRIVE**

FYE: 12/31/2016

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>									
2	House	1/02/07	150,000			150,000	27 MMS/L	29,636	3,750
			<u>150,000</u>			<u>150,000</u>		<u>29,636</u>	<u>3,750</u>
<b>Other Depreciation:</b>									
1	Loan Costs	1/02/07	994			994	30 MO S/L	199	33
3	Land	1/02/07	25,800			25,800	0 -- Land	0	0
	<b>Total Other Depreciation</b>		<u>26,794</u>			<u>26,794</u>		<u>199</u>	<u>33</u>
	<b>Total ACRS and Other Depreciation</b>		<u>26,794</u>			<u>26,794</u>		<u>199</u>	<u>33</u>
	<b>Grand Totals</b>		176,794			176,794		29,835	3,783
	<b>Less: Dispositions and Transfers</b>		0			0		0	0
	<b>Less: Start-up/Org Expense</b>		0			0		0	0
	<b>Net Grand Totals</b>		<u>176,794</u>			<u>176,794</u>		<u>29,835</u>	<u>3,783</u>

**AMT Asset Report**  
**415 LAKEPOINTE DRIVE #210**

FYE: 12/31/2016

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
<b>Prior MACRS:</b>									
2	Condo Cost / Basis	3/20/06	117,152			117,152	27 MMS/L	28,678	2,929
			<u>117,152</u>			<u>117,152</u>		<u>28,678</u>	<u>2,929</u>
<b>Other Depreciation:</b>									
1	Loan Costs	3/20/06	2,800			2,800	30 MO SL	912	93
	<b>Total Other Depreciation</b>		<u>2,800</u>			<u>2,800</u>		<u>912</u>	<u>93</u>
	<b>Total ACRS and Other Depreciation</b>		<u>2,800</u>			<u>2,800</u>		<u>912</u>	<u>93</u>
	<b>Grand Totals</b>		119,952			119,952		29,590	3,022
	<b>Less: Dispositions and Transfers</b>		0			0		0	0
	<b>Net Grand Totals</b>		<u>119,952</u>			<u>119,952</u>		<u>29,590</u>	<u>3,022</u>

**AMT Asset Report**  
**2053 DIXIE BELLE DRIVE**

FYE: 12/31/2016

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>									
2	House	1/02/07	150,000			150,000	27 MMS/L	29,636	3,750
			<u>150,000</u>			<u>150,000</u>		<u>29,636</u>	<u>3,750</u>
<b>Other Depreciation:</b>									
1	Loan Costs	1/02/07	994			994	30 MO S/L	199	33
3	Land	1/02/07	25,800			25,800	0 -- Land	0	0
	<b>Total Other Depreciation</b>		<u>26,794</u>			<u>26,794</u>		<u>199</u>	<u>33</u>
	<b>Total ACRS and Other Depreciation</b>		<u>26,794</u>			<u>26,794</u>		<u>199</u>	<u>33</u>
	<b>Grand Totals</b>		176,794			176,794		29,835	3,783
	<b>Less: Dispositions and Transfers</b>		0			0		0	0
	<b>Net Grand Totals</b>		<u>176,794</u>			<u>176,794</u>		<u>29,835</u>	<u>3,783</u>

**Depreciation Adjustment Report**

FYE: 12/31/2016

**All Business Activities**

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
<b><u>MACRS Adjustments:</u></b>						
E	1	2	Condo Cost / Basis	2,929	2,929	0
E	2	2	House	3,750	3,750	0
				<u>6,679</u>	<u>6,679</u>	<u>0</u>

**Future Depreciation Report FYE: 12/31/17**

FYE: 12/31/2016

**415 LAKEPOINTE DRIVE #210**

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
<b><u>Prior MACRS:</u></b>					
2	Condo Cost / Basis	3/20/06	<u>117,152</u>	<u>2,928</u>	<u>2,928</u>
			<u>117,152</u>	<u>2,928</u>	<u>2,928</u>
<b><u>Other Depreciation:</u></b>					
1	Loan Costs	3/20/06	<u>2,800</u>	<u>94</u>	<u>94</u>
	<b>Total Other Depreciation</b>		<u>2,800</u>	<u>94</u>	<u>94</u>
	<b>Total ACRS and Other Depreciation</b>		<u>2,800</u>	<u>94</u>	<u>94</u>
	<b>Grand Totals</b>		<u>119,952</u>	<u>3,022</u>	<u>3,022</u>

**Future Depreciation Report FYE: 12/31/17**

FYE: 12/31/2016

**2053 DIXIE BELLE DRIVE**

Asset	Description	Date In Service	Cost	Tax	AMT
<b><u>Prior MACRS:</u></b>					
2	House	1/02/07	150,000	3,750	3,750
			<u>150,000</u>	<u>3,750</u>	<u>3,750</u>
<b><u>Other Depreciation:</u></b>					
1	Loan Costs	1/02/07	994	33	33
3	Land	1/02/07	25,800	0	0
	<b>Total Other Depreciation</b>		<u>26,794</u>	<u>33</u>	<u>33</u>
	<b>Total ACRS and Other Depreciation</b>		<u>26,794</u>	<u>33</u>	<u>33</u>
	<b>Grand Totals</b>		<u>176,794</u>	<u>3,783</u>	<u>3,783</u>



Form **1040**

**IRA Distribution Report**

**2016**

Name

Taxpayer Identification Number

**MARGARET E. KOZAN**



T/S	Payer	Gross Distribution 1099-R Box 1	Taxable Amount 1099-R Box 2a <small>[less rollover amount]</small>
A	<u>FIDELITY INVESTMENTS</u>	<u>29,108</u>	<u>29,108</u>
B	_____	_____	_____
C	_____	_____	_____
D	_____	_____	_____
E	_____	_____	_____
F	_____	_____	_____
G	_____	_____	_____
H	_____	_____	_____
I	_____	_____	_____
J	_____	_____	_____
K	_____	_____	_____
L	_____	_____	_____
M	_____	_____	_____
N	_____	_____	_____
O	_____	_____	_____
	Taxpayer	<u>29,108</u>	<u>29,108</u>
	Spouse	_____	_____
	Total	<u>29,108</u>	<u>29,108</u>

	Amount Of Rollover	Federal Withholding	State Withholding	Local Withholding	Traditional IRA Converted to Roth IRA	Original Conversion or Recharacterization	Qualified Roth IRA Distribution
A	_____	<u>3,911</u>	_____	_____	_____	_____	_____
B	_____	_____	_____	_____	_____	_____	_____
C	_____	_____	_____	_____	_____	_____	_____
D	_____	_____	_____	_____	_____	_____	_____
E	_____	_____	_____	_____	_____	_____	_____
F	_____	_____	_____	_____	_____	_____	_____
G	_____	_____	_____	_____	_____	_____	_____
H	_____	_____	_____	_____	_____	_____	_____
I	_____	_____	_____	_____	_____	_____	_____
J	_____	_____	_____	_____	_____	_____	_____
K	_____	_____	_____	_____	_____	_____	_____
L	_____	_____	_____	_____	_____	_____	_____
M	_____	_____	_____	_____	_____	_____	_____
N	_____	_____	_____	_____	_____	_____	_____
O	_____	_____	_____	_____	_____	_____	_____
Tp	_____	<u>3,911</u>	_____	_____	_____	_____	_____
Sp	_____	_____	_____	_____	_____	_____	_____
Total	_____	<u>3,911</u>	_____	_____	_____	_____	_____

Form **1040** **Salaries & Wages Report** **2016**

Name **MARGARET E. KOZAN** Taxpayer Identification Number XXXXXXXXXX

T/S	Employer	Federal Wages	Federal Withheld	Soc Sec Wages
A	<u>Margaret E. Kozan P.A.</u>	<u>8,764</u>	<u>1,788</u>	<u>4,500</u>
B				
C				
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
	<b>Taxpayer Spouse Totals</b>	<u>8,764</u>	<u>1,788</u>	<u>4,500</u>

	Soc Sec Withheld	Medicare Wages	Medicare Withheld	Soc Sec Tips	Allocated Tips	Dep Care Ben	Other, Box 14
A	<u>279</u>	<u>4,500</u>	<u>65</u>				<u>4,264</u>
B							
C							
D							
E							
F							
G							
H							
I							
J							
K							
L							
M							
	<b>Taxpayer Spouse Totals</b>	<u>279</u>	<u>4,500</u>	<u>65</u>			<u>4,264</u>

	State	State Wages	State Withheld	Name of Locality	Local Wages	Local Withheld
A	<u>FL</u>					
B						
C						
D						
E						
F						
G						
H						
I						
J						
K						
L						
M						
	<b>Taxpayer Spouse Totals</b>					

Form **1040****Two Year Comparison Report - Page 1****2015 & 2016**

Name

**MARGARET E. KOZAN**

Taxpayer Identification Number

		2015	2016	Differences
		SGL	SGL	
<b>Filing Status</b>				
<b>Dependents claimed</b>		0	0	
1.	Salaries and wages	52,282	8,764	-43,518
2.	Interest income			
3.	Tax exempt interest income			
4.	Dividend income	136	147	11
5.	Qualified dividend income	136	147	11
6.	Taxable state/local refunds			
7.	Alimony received			
8.	Business income/loss			
9.	Capital gain/loss			
10.	Other gains/losses			
11.	Taxable IRA distributions	9,381	29,108	19,727
12.	Taxable pensions			
13.	Rent and royalty income including farm rental	-6,264	-6,437	-173
14.	Partnership/S corp income	37,965	19,147	-18,818
15.	Estate or trust income			
16.	Farm income/loss			
17.	Unemployment compensation			
18.	Taxable social security			
19.	Other income			
20.	<b>Total income</b>	93,500	50,729	-42,771
21.	Moving expenses			
22.	Deductible part of self-employment tax			
23.	SEP/SIMPLE/Qualified plans deductions			
24.	SE health insurance	5,282	4,264	-1,018
25.	Forfeited interest			
26.	Alimony paid			
27.	IRA deductions			
28.	Student loan interest			
29.	Other adjustments			
30.	<b>Adjusted gross income</b>	88,218	46,465	-41,753
31.	Medical			
32.	Taxes	3,723	3,446	-277
33.	Interest	5,385	5,973	588
34.	Contributions	25	275	250
35.	Casualty losses			
36.	Miscellaneous expenses			
37.	<b>Allowable itemized deductions</b>	9,133	9,694	561
38.	Standard deduction	6,300	6,300	
39.	Deduction taken	9,133	9,694	561
40.	Subtract line 39 from line 30	79,085	36,771	-42,314
41.	Exemptions	4,000	4,050	50
42.	<b>Taxable income</b>	75,085	32,721	-42,364

Form **1040****Two Year Comparison Report - Page 2****2015 & 2016**

Name

**MARGARET E. KOZAN**

Taxpayer Identification Number

		2015	2016	Differences
	43. Taxable income from 2YR page 1, line 42	43. 75,085	32,721	-42,364
	44. Tax on taxable income	44. 14,545	4,423	-10,122
	45. Alternative minimum tax	45.		
	46. Excess advance premium tax credit	46.		
	47. Child care credit	47.		
	48. Education credits	48.		
T	49. Retirement savings credit	49.		
a	50. Child tax credit	50.		
x	51. General business credit	51.		
	52. Other credits	52.		
C	53. <b>Total credits</b>	53.		
o	54. <b>Net tax liability</b>	54. 14,545	4,423	-10,122
m	55. Self-employment taxes	55.		
p	56. Other taxes	56.		
u	57. <b>Total tax</b>	57. 14,545	4,423	-10,122
t	58. Income tax withheld	58. 8,407	5,699	-2,708
a	59. Estimated tax payments	59. 4,881		-4,881
t	60. Earned income credit	60.		
i	61. Additional Child tax credit	61.		
o	62. Other refundable tax credits	62.		
n	63. Other payments	63.		
	64. <b>Total payments</b>	64. 13,288	5,699	-7,589
	65. <b>Tax due/-refund</b>	65. 1,257	-1,276	-2,533
	66. Penalties and interest	66.		
	67. <b>Net tax due/-refund</b>	67. 1,257	-1,276	-2,533
	68. Refund applied to estimated tax payments	68.	1,276	1,276
	69. Refund received	69.		
	70. <b>Marginal tax rate</b>	70. 25.0 %	15.0 %	
	71. <b>Effective tax rate</b>	71. 19.0 %	14.0 %	

Form <b>1040</b>	<b>Two Year Comparison Report - Schedule E Page 1</b>	<b>2015 &amp; 2016</b>
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Name **MARGARET E. KOZAN** Taxpayer identification number XXXXXXXXXX

Property description **415 LAKEPOINTE DRIVE #210** Unit **1**

		2015	2016	Differences
<b>Income</b>				
1. Total rents and royalties received .....	1.	9,500	9,475	-25
<b>Expenses</b>				
2. Advertising .....	2.			
3. Auto and travel .....	3.			
4. Cleaning and maintenance .....	4.			
5. Commissions .....	5.			
6. Insurance .....	6.	528	527	-1
7. Legal and other professional fees .....	7.	535	275	-260
8. Management fees .....	8.			
9. Mortgage interest paid to banks, etc. ....	9.	2,256	2,459	203
10. Other interest .....	10.			
11. Repairs .....	11.	770	982	212
12. Supplies .....	12.			
13. Taxes .....	13.	684	707	23
14. Utilities .....	14.		39	39
15. Depreciation expense or depletion .....	15.	3,022	3,022	
16. Other expenses .....	16.	3,520	3,520	
17. <b>Total expenses</b> .....	17.	11,315	11,531	216
<b>Profit/(loss)</b>				
18. <b>Income or (loss) from rental real estate or royalty properties</b> ..	18.	-1,815	-2,056	-241
19. Deductible rental real estate loss .....	19.	-1,815	-2,056	-241
<b>Carryover</b>				
20. Vacation home operating expenses carryover to next year .....	20.			
21. Vacation home excess casualty and depreciation carryover to next year .....	21.			

Form <b>1040</b>	<b>Two Year Comparison Report - Schedule E Page 1</b>	<b>2015 &amp; 2016</b>
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Name **MARGARET E. KOZAN** Taxpayer identification number XXXXXXXXXX

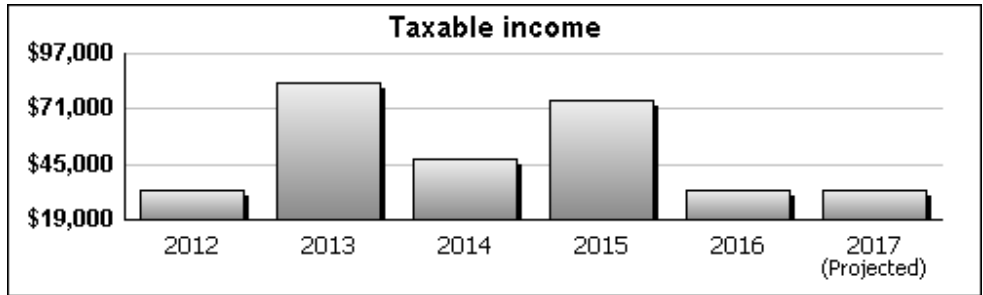
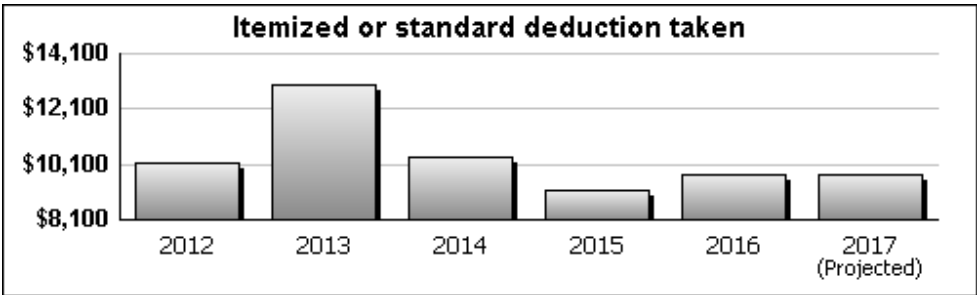
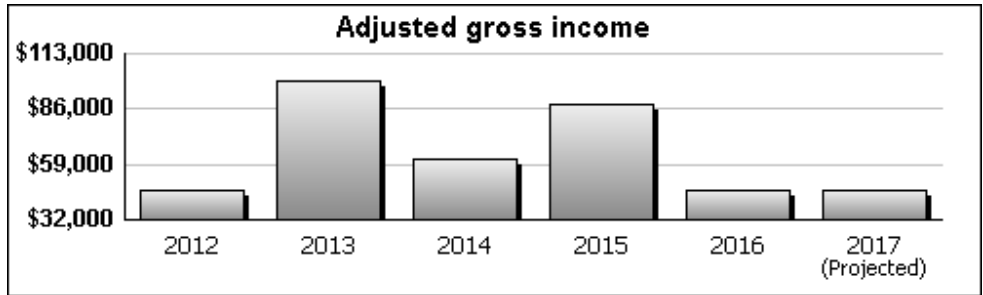
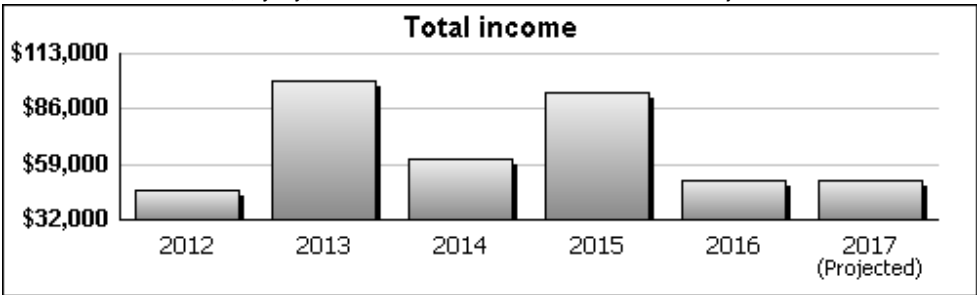
Property description **2053 DIXIE BELLE DRIVE** Unit **2**

		2015	2016	Differences
<b>Income</b>				
1. Total rents and royalties received	1.	11,200	11,875	675
<b>Expenses</b>				
2. Advertising	2.			
3. Auto and travel	3.			
4. Cleaning and maintenance	4.			
5. Commissions	5.			
6. Insurance	6.	607	612	5
7. Legal and other professional fees	7.		275	275
8. Management fees	8.	1,120	1,188	68
9. Mortgage interest paid to banks, etc.	9.	5,400	5,294	-106
10. Other interest	10.			
11. Repairs	11.			
12. Supplies	12.			
13. Taxes	13.	1,213	1,289	76
14. Utilities	14.		70	70
15. Depreciation expense or depletion	15.	3,783	3,783	
16. Other expenses	16.	3,526	3,745	219
17. <b>Total expenses</b>	17.	15,649	16,256	607
<b>Profit/(loss)</b>				
18. <b>Income or (loss) from rental real estate or royalty properties</b>	18.	-4,449	-4,381	68
19. Deductible rental real estate loss	19.	-4,449	-4,381	68
<b>Carryover</b>				
20. Vacation home operating expenses carryover to next year	20.			
21. Vacation home excess casualty and depreciation carryover to next year	21.			

Name **MARGARET E. KOZAN** Taxpayer Identification Number XXXXXXXXXX

	2012	2013	2014	2015	2016	2017 Projected
Filing Status	SGL	SGL	SGL	SGL	SGL	SGL
Salaries and wages .....	15,000	42,500	12,000	52,282	8,764	8,764
Interest income .....						
Dividend income .....	376	106	122	136	147	147
Business income/loss .....						
Capital gains/losses .....	8,849					
Other gains/losses .....						
IRA distributions, pensions, annuities .....	18,474	33,928	49,827	9,381	29,108	29,108
Rent, royalty, farm rental income .....	-9,671	-7,679	-8,068	-6,264	-6,437	12,710
Partnership/S corp income .....	13,306	31,157	7,390	37,965	19,147	*
Estate or trust income .....						*
Farm income/loss .....						
Other income/loss .....						
<b>Total income</b> .....	<b>46,334</b>	<b>100,012</b>	<b>61,271</b>	<b>93,500</b>	<b>50,729</b>	<b>50,729</b>
Total adjustments .....				5,282	4,264	4,264
<b>Adjusted gross income</b> .....	<b>46,334</b>	<b>100,012</b>	<b>61,271</b>	<b>88,218</b>	<b>46,465</b>	<b>46,465</b>
<b>Allowable itemized deductions</b> .....	<b>10,115</b>	<b>12,979</b>	<b>10,332</b>	<b>9,133</b>	<b>9,694</b>	<b>9,694</b>
Standard deduction .....	5,950	6,100	6,200	6,300	6,300	6,350
<b>Itemized or standard deduction taken</b> .....	<b>10,115</b>	<b>12,979</b>	<b>10,332</b>	<b>9,133</b>	<b>9,694</b>	<b>9,694</b>
Exemptions .....	3,800	3,900	3,950	4,000	4,050	4,050
<b>Taxable income</b> .....	<b>32,419</b>	<b>83,133</b>	<b>46,989</b>	<b>75,085</b>	<b>32,721</b>	<b>32,721</b>

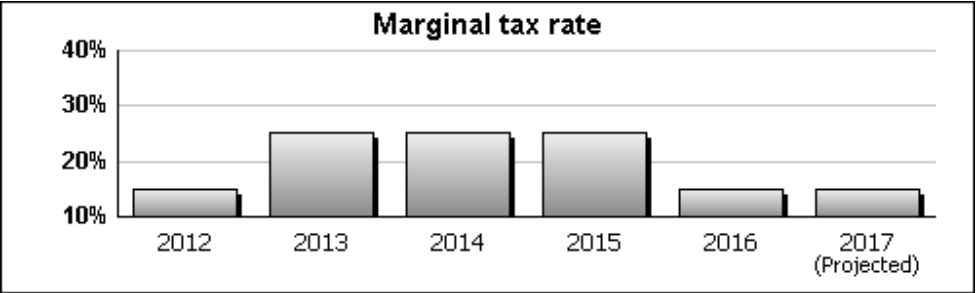
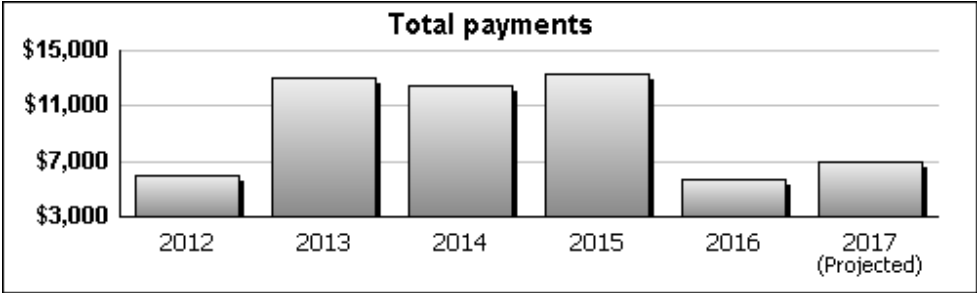
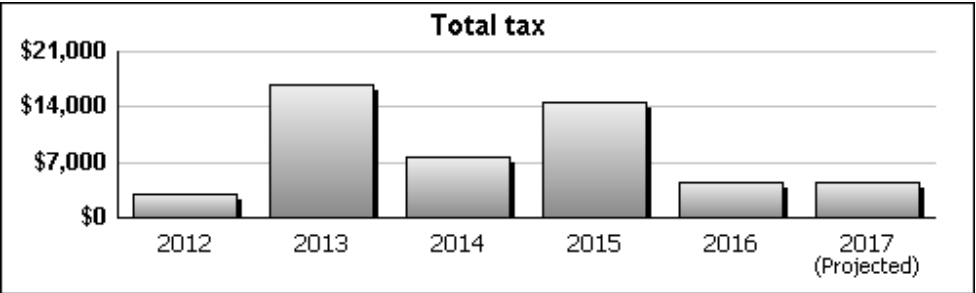
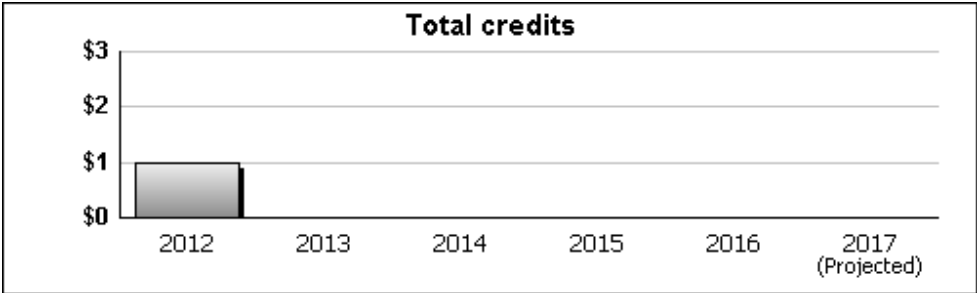
\* Combined with Rent, royalty, farm rental income on the Federal Tax Projection Worksheet as Schedule E income/loss



Form **1040** Tax Return History Report - Page 2 **2016**

Name **MARGARET E. KOZAN** Taxpayer Identification Number XXXXXXXXXX

	2012	2013	2014	2015	2016	2017 Projected
<b>Taxable income</b> .....	<b>32,419</b>	<b>83,133</b>	<b>46,989</b>	<b>75,085</b>	<b>32,721</b>	<b>32,721</b>
Tax on taxable income and Form 8962 .....	<b>3,049</b>	<b>16,701</b>	<b>7,593</b>	<b>14,545</b>	<b>4,423</b>	<b>4,420</b>
Alternative minimum tax .....						
Total credits .....	<b>1</b>					
<b>Net tax liability</b> .....	<b>3,048</b>	<b>16,701</b>	<b>7,593</b>	<b>14,545</b>	<b>4,423</b>	<b>4,420</b>
Self-employment taxes .....						
Other taxes .....						
<b>Total tax</b> .....	<b>3,048</b>	<b>16,701</b>	<b>7,593</b>	<b>14,545</b>	<b>4,423</b>	<b>4,420</b>
Income tax withheld .....	<b>3,005</b>	<b>10,200</b>	<b>12,474</b>	<b>8,407</b>	<b>5,699</b>	<b>5,699</b>
Estimated tax payments .....	<b>2,915</b>	<b>2,872</b>		<b>4,881</b>		<b>1,276</b>
Other payments .....						
<b>Total payments</b> .....	<b>5,920</b>	<b>13,072</b>	<b>12,474</b>	<b>13,288</b>	<b>5,699</b>	<b>6,975</b>
<b>Total due/refund</b> .....	<b>-2,872</b>	<b>3,629</b>	<b>-4,881</b>	<b>1,257</b>	<b>-1,276</b>	<b>-2,555</b>
Penalties and interest .....						
<b>Net tax due/refund</b> .....	<b>-2,872</b>	<b>3,629</b>	<b>-4,881</b>	<b>1,257</b>	<b>-1,276</b>	<b>-2,555</b>
Refund applied to estimated tax payments .....	<b>2,872</b>		<b>4,881</b>		<b>1,276</b>	
Refund received .....						
<b>Marginal tax rate</b> .....	<b>15.0 %</b>	<b>25.0 %</b>	<b>25.0 %</b>	<b>25.0 %</b>	<b>15.0 %</b>	<b>15.0 %</b>
<b>Effective tax rate</b> .....	<b>9.0 %</b>	<b>20.0 %</b>	<b>16.0 %</b>	<b>19.0 %</b>	<b>14.0 %</b>	<b>14.0 %</b>





Form **1040****Reconciliation Worksheet - Taxable Income & Tax****2016**

Name

**MARGARET E. KOZAN**

Taxpayer Identification Number

**Tax brackets** are rates applied to specific levels of taxable income and not applied to all of the taxable income. There are seven **ordinary** tax rates used to determine tax on ordinary taxable income - 10%, 15%, 25%, 28%, 33%, 35%, 39.6%. There are five **capital** tax rates used to determine tax on long-term capital gains and qualified dividends included in taxable income - 0%, 15%, 20%, 25%, 28%. **Marginal Tax Rate** is the tax rate paid on the highest level of **ordinary** or **capital** taxable income. This worksheet details how taxable income is taxed for **ordinary income** and **capital gains income**, the percentage of taxable income, marginal tax rate, and the tax method used. **NOTE:** Due to the complexity of how tax is calculated using Schedule J - Income Averaging For Farmers and Fisherman or Form 8615 - Tax for Certain Children Who Have Unearned Income, those calculations are beyond the scope of this worksheet. Refer to those forms, schedules and related worksheets on how tax is calculated using either of those methods.

**Income taxed at ordinary rates**

	(a) Taxable Income	(b) Tax
1. 10% rate .....	1a. <u>9,275</u>	1b. <u>928</u>
2. 15% rate .....	2a. <u>23,299</u>	2b. <u>3,495</u>
3. 25% rate .....	3a. _____	3b. _____
4. 28% rate .....	4a. _____	4b. _____
5. 33% rate .....	5a. _____	5b. _____
6. 35% rate .....	6a. _____	6b. _____
7. 39.6% rate .....	7a. _____	7b. _____
8. <b>Total ordinary taxable income and ordinary tax.</b> Add lines 1 through 7. ....	8a. <u>32,574</u>	8b. <u>4,423</u>

**Income taxed at capital gains rates**

9. 0% capital gains rate .....	9a. <u>147</u>	9b. <u>0</u>
10. 15% capital gains rate .....	10a. _____	10b. _____
11. 20% capital gains rate .....	11a. _____	11b. _____
12. 25% capital gains rate .....	12a. _____	12b. _____
13. 28% capital gains rate .....	13a. _____	13b. _____
14. <b>Total taxable capital gains and capital gains tax.</b> Add lines 9 through 13. ....	14a. <u>147</u>	14b. _____

**Total taxable income**

15. Total ordinary taxable income. Enter the amount from line 8a. ....	15. <u>32,574</u>
16. Total capital gains taxable income. Enter the amount from line 14a. ....	16. <u>147</u>
17. Add lines 15 and 16. ....	17. <u>32,721</u>
18. Enter the net foreign exclusion amount from the Foreign Earned Income Tax Worksheet, line 2c. ....	18. _____
19. <b>Taxable income</b> reported on 1040, line 43 (1040A, line 27, 1040EZ, line 6, 1040NR, line 41, or 1040NR-EZ, line 17). Subtract line 18 from line 17. ....	19. <u>32,721</u>

**Total tax**

20. Total ordinary tax. Enter the amount from line 8b. ....	20. <u>4,423</u>
21. Total capital gains tax. Enter the amount from line 14b. ....	21. _____
22. Tax on child's interest and dividend. ....	22. _____
23. Tax on lump-sum distribution. ....	23. _____
24. Other taxes. ....	24. _____
25. Add lines 20 through 24. ....	25. <u>4,423</u>
26. Enter the tax allocated to the net exclusion amount from the Foreign Earned Income Tax Worksheet, line 5. ....	26. _____
27. <b>Total tax</b> reported on 1040, line 44, (1040A, line 28, 1040EZ, line 10, 1040NR, line 42, or 1040NR-EZ, line 15). Subtract line 26 from line 25. ....	27. <u>4,423</u>

**Tax Rates and Methods**

28. Marginal Tax Rate - <b>Ordinary income</b> (Taxable income \$9,275 - \$37,650) .....	28. <u>15.0</u> %
29. Marginal Tax Rate - <b>Capital income</b> (Taxable income \$0 - \$37,650) .....	29. <u>0.0</u> %
30. Unrecaptured Section 1250 - <b>Capital income</b> .....	30. _____ %
31. Collectibles, Section 1202 - <b>Capital income</b> .....	31. _____ %
32. <b>Tax as a percentage of taxable income.</b> Divide line 27 by line 19. ....	32. <u>14.0</u> %
33. Tax Method Used .....	33. <b>Qualified Dividends &amp; Capital Gain Tax Worksheet</b>

Form **1120S**

**U.S. Income Tax Return for an S Corporation**

OMB No. 1545-0123

**2016**

Department of the Treasury  
Internal Revenue Service

◆ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.  
◆ Information about Form 1120S and its separate instructions is at [www.irs.gov/form1120s](http://www.irs.gov/form1120s).

For calendar year 2016 or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_

<b>A</b> S election effective date <b>06/22/11</b> <b>B</b> Business activity code number (see instructions) <b>812990</b> <b>C</b> Check if Sch. M-3 attached <input type="checkbox"/>	<b>TYPE</b>  <b>OR</b>  <b>PRINT</b>	Name <b>MARGARET E. KOZAN, P.A.</b>  Number, street, and room or suite no. If a P.O. box, see instructions. <b>803 MARYLAND AVENUE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>WINTER PARK FL 32789</b>	<b>D</b> Employer identification number [REDACTED] <b>E</b> Date incorporated <b>06/22/2011</b> <b>F</b> Total assets (see instructions) \$ <b>2,435</b>
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**G** Is the corporation electing to be an S corporation beginning with this tax year?  Yes  No If "Yes," attach Form 2553 if not already filed  
**H** Check if: (1)  Final return (2)  Name change (3)  Address change (4)  Amended return (5)  S election termination or revocation  
**I** Enter the number of shareholders who were shareholders during any part of the tax year **1**

**Caution.** Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

<b>Income</b>	1a Gross receipts or sales	1a	39,678		
	b Returns and allowances	1b			
	c Balance. Subtract line 1b from line 1a			1c	39,678
	2 Cost of goods sold (attach Form 1125-A)			2	
	3 Gross profit. Subtract line 2 from line 1c			3	39,678
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)			4	
5 Other income (loss) (see instructions—attach statement)			5		
6 <b>Total income (loss).</b> Add lines 3 through 5			6	39,678	
<b>Deductions (see instructions for limitations)</b>	7 Compensation of officers (see instructions—attach Form 1125-E)			7	8,764
	8 Salaries and wages (less employment credits)			8	
	9 Repairs and maintenance			9	106
	10 Bad debts			10	
	11 Rents			11	
	12 Taxes and licenses			12	729
	13 Interest			13	
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14	
	15 Depletion (Do not deduct oil and gas depletion.)			15	
	16 Advertising			16	90
	17 Pension, profit-sharing, etc., plans			17	
	18 Employee benefit programs			18	
	19 Other deductions (attach statement) <b>See Stmt 1</b>			19	9,676
	20 <b>Total deductions.</b> Add lines 7 through 19			20	19,365
	21 <b>Ordinary business income (loss).</b> Subtract line 20 from line 6			21	20,313
<b>Tax and Payments</b>	22a Excess net passive income or LIFO recapture tax (see instructions)	22a			
	b Tax from Schedule D (Form 1120S)	22b			
	c Add lines 22a and 22b (see instructions for additional taxes)			22c	
	23a 2016 estimated tax payments and 2015 overpayment credited to 2016	23a			
	b Tax deposited with Form 7004	23b			
	c Credit for federal tax paid on fuels (attach Form 4136)	23c			
	d Add lines 23a through 23c			23d	
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached			24	
	25 <b>Amount owed.</b> If line 23d is smaller than the total of lines 22c and 24, enter amount owed			25	
	26 <b>Overpayment.</b> If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26	
27 Enter amount from line 26 <b>Credited to 2017 estimated tax</b>			27	Refunded	

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

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

**Sign Here** Signature of officer **Margaret E. Kozan** Date \_\_\_\_\_ Title **President**

<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>Michael S. Borcheck, CPA</b>	Preparer's signature <b>Michael S. Borcheck, CPA</b>	Date <b>01/17/17</b>	Check <input type="checkbox"/> if self-employed <input type="checkbox"/> PTIN [REDACTED]
	Firm's name <b>Borcheck &amp; Gase, LLC</b>			Firm's EIN <b>[REDACTED]</b>
	Firm's address <b>280 West Canton Ave., Suite 110 Winter Park, FL 32789</b>			Phone no. <b>407-622-6600</b>

For Paperwork Reduction Act Notice, see separate instructions.

Form **1120S** (2016)

**Schedule B Other Information** (see instructions)

1	Check accounting method:	a	<input type="checkbox"/> Cash	b	<input checked="" type="checkbox"/> Accrual	Yes	No
		c	<input type="checkbox"/> Other (specify) <b>u</b>				
2	See the instructions and enter the:	a	Business activity <b>u</b> Legal Services	b	Product or service <b>u</b> Legal Services		
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation						<b>X</b>
4	At the end of the tax year, did the corporation:	a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below				<b>X</b>

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below	Yes	No
			<b>X</b>

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

5a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below.		<b>X</b>
	(i) Total shares of restricted stock <b>u</b>		
	(ii) Total shares of non-restricted stock <b>u</b>		
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below.		<b>X</b>
	(i) Total shares of stock outstanding at the end of the tax year <b>u</b>		
	(ii) Total shares of stock outstanding if all instruments were executed <b>u</b>		
6	Has this corporation filed, or is it required to file, <b>Form 8918</b> , Material Advisor Disclosure Statement, to provide information on any reportable transaction?		<b>X</b>
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount. If checked, the corporation may have to file <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments. <b>u</b> <input type="checkbox"/>		
8	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) <b>u</b> \$		
9	Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$		
10	Does the corporation satisfy both of the following conditions?		
	a The corporation's total receipts (see instructions) for the tax year were less than \$250,000		
	b The corporation's total assets at the end of the tax year were less than \$250,000	<b>X</b>	
	If "Yes," the corporation is not required to complete Schedules L and M-1.		
11	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction \$		<b>X</b>
12	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		<b>X</b>
13a	Did the corporation make any payments in 2016 that would require it to file Form(s) 1099?		<b>X</b>
b	If "Yes," did the corporation file or will it file required Forms 1099?		

**Schedule K Shareholders' Pro Rata Share Items**

		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	20,313
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends	5a	
	b Qualified dividends	5b	
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
Income (Loss)	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	
	b Collectibles (28%) gain (loss)	8b	
	c Unrecaptured section 1250 gain (attach statement)	8c	
	9 Net section 1231 gain (loss) (attach Form 4797)	9	
10 Other income (loss) (see instructions) Type <input checked="" type="checkbox"/> U	10		
Deductions	11 Section 179 deduction (attach Form 4562)	11	1,166
	12a Charitable contributions See Stmt 2	12a	125
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type <input checked="" type="checkbox"/> U (2) Amount <input checked="" type="checkbox"/> U	12c(2)	
d Other deductions (see instructions) Type <input checked="" type="checkbox"/> U	12d		
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	
	d Other rental real estate credits (see instructions) Type <input checked="" type="checkbox"/> U	13d	
	e Other rental credits (see instructions) Type <input checked="" type="checkbox"/> U	13e	
	f Biofuel producer credit (attach Form 6478)	13f	
	g Other credits (see instructions) Type <input checked="" type="checkbox"/> U	13g	
Foreign Transactions	14a Name of country or U.S. possession <input checked="" type="checkbox"/> U		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	Foreign gross income sourced at corporate level		
	d Passive category	14d	
	e General category	14e	
	f Other (attach statement)	14f	
	Deductions allocated and apportioned at shareholder level		
	g Interest expense	14g	
	h Other	14h	
	Deductions allocated and apportioned at corporate level to foreign source income		
	i Passive category	14i	
	j General category	14j	
k Other (attach statement)	14k		
Other information			
l Total foreign taxes (check one): <input checked="" type="checkbox"/> U <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l		
m Reduction in taxes available for credit (attach statement)	14m		
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties – gross income	15d	
	e Oil, gas, and geothermal properties – deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	67
	d Distributions (attach statement if required) (see instructions)	16d	33,632
	e Repayment of loans from shareholders	16e	

<b>Schedule K Shareholders' Pro Rata Share Items</b> (continued)		<b>Total amount</b>	
<b>Other Information</b>	<b>17a</b> Investment income .....	<b>17a</b>	
	<b>b</b> Investment expenses .....	<b>17b</b>	
	<b>c</b> Dividend distributions paid from accumulated earnings and profits .....	<b>17c</b>	
	<b>d</b> Other items and amounts (attach statement) .....		
<b>Reconciliation</b>	<b>18 Income/loss reconciliation.</b> Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14!	<b>18</b>	<b>19,022</b>

<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
<b>Assets</b>		<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
<b>1</b>	Cash .....		<b>17,837</b>		<b>2,435</b>
<b>2a</b>	Trade notes and accounts receivable .....				
<b>b</b>	Less allowance for bad debts .....	( )		( )	
<b>3</b>	Inventories .....				
<b>4</b>	U.S. government obligations .....				
<b>5</b>	Tax-exempt securities (see instructions) .....				
<b>6</b>	Other current assets (attach statement) .....				
<b>7</b>	Loans to shareholders .....				
<b>8</b>	Mortgage and real estate loans .....				
<b>9</b>	Other investments (attach statement) .....				
<b>10a</b>	Buildings and other depreciable assets .....	<b>4,681</b>		<b>5,847</b>	
<b>b</b>	Less accumulated depreciation .....	( <b>4,681</b> )	<b>0</b>	( <b>5,847</b> )	<b>0</b>
<b>11a</b>	Depletable assets .....				
<b>b</b>	Less accumulated depletion .....	( )		( )	
<b>12</b>	Land (net of any amortization) .....				
<b>13a</b>	Intangible assets (amortizable only) .....				
<b>b</b>	Less accumulated amortization .....	( )		( )	
<b>14</b>	Other assets (attach statement) .....				
<b>15</b>	<b>Total assets</b> .....		<b>17,837</b>		<b>2,435</b>
<b>Liabilities and Shareholders' Equity</b>					
<b>16</b>	Accounts payable .....				
<b>17</b>	Mortgages, notes, bonds payable in less than 1 year .....				
<b>18</b>	Other current liabilities (attach statement) .....				
<b>19</b>	Loans from shareholders .....		<b>500</b>		
<b>20</b>	Mortgages, notes, bonds payable in 1 year or more .....				
<b>21</b>	Other liabilities (attach statement) .....				
<b>22</b>	Capital stock .....				
<b>23</b>	Additional paid-in capital .....		<b>231</b>		<b>231</b>
<b>24</b>	Retained earnings .....		<b>17,106</b>		<b>2,204</b>
<b>25</b>	Adjustments to shareholders' equity (attach statement) .....				
<b>26</b>	Less cost of treasury stock .....	( )		( )	
<b>27</b>	<b>Total liabilities and shareholders' equity</b> .....		<b>17,837</b>		<b>2,435</b>

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

**Note:** The corporation may be required to file Schedule M-3 (see instructions)

<b>1</b> Net income (loss) per books	<b>18,730</b>	<b>5</b> Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
<b>2</b> Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize)		<b>a</b> Tax-exempt interest \$	
<b>3</b> Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):		<b>6</b> Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):	
<b>a</b> Depreciation \$		<b>a</b> Depreciation \$	
<b>b</b> Travel and entertainment \$	<b>67</b>		
<b>stmt 3</b>	<b>225</b>	<b>7</b> Add lines 5 and 6	
	<b>292</b>		
<b>4</b> Add lines 1 through 3	<b>19,022</b>	<b>8</b> Income (loss) (Schedule K, line 18). Line 4 less line 7	<b>19,022</b>

**Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed** (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
<b>1</b> Balance at beginning of tax year	<b>17,106</b>		
<b>2</b> Ordinary income from page 1, line 21	<b>20,313</b>		
<b>3</b> Other additions			
<b>4</b> Loss from page 1, line 21	( )		
<b>5</b> Other reductions <b>stmt 4</b>	<b>1,583</b>	( )	
<b>6</b> Combine lines 1 through 5	<b>35,836</b>		
<b>7</b> Distributions other than dividend distributions	<b>33,632</b>		
<b>8</b> Balance at end of tax year. Subtract line 7 from line 6	<b>2,204</b>		

**Schedule K-1  
(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

**2016**

For calendar year 2016, or tax  
year beginning \_\_\_\_\_  
ending \_\_\_\_\_

Final K-1  Amended K-1

**Shareholder's Share of Income, Deductions, Credits, etc.**  
} See back of form and separate instructions.

**Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items**

1	Ordinary business income (loss) <b>20,313</b>	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
11	Section 179 deduction <b>1,166</b>	16	Items affecting shareholder basis <b>C* 67</b>
12	Other deductions <b>A 125</b>	D	<b>33,632</b>
		17	Other information

\* See attached statement for additional information.

**Part I Information About the Corporation**

A Corporation's employer identification number  
[REDACTED]

B Corporation's name, address, city, state, and ZIP code  
**MARGARET E. KOZAN, P.A.**  
  
**803 MARYLAND AVENUE**  
**WINTER PARK FL 32789**

C RS Center where corporation filed return  
**e-file**

**Part II Information About the Shareholder**

D Shareholder's identifying number  
[REDACTED]

E Shareholder's name, address, city, state, and ZIP code  
**MARGARET E. KOZAN**  
**803 Maryland Ave.**  
  
**Winter Park FL 32789**

F Shareholder's percentage of stock ownership for tax year ..... **100.000000** %

For IRS Use Only

This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

	Code	Report on
<b>1. Ordinary business income (loss).</b> Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:		
	<i>Report on</i>	
Passive loss	See the Shareholder's Instructions	
Passive income	Schedule E, line 28, column (g)	
Nonpassive loss	Schedule E, line 28, column (h)	
Nonpassive income	Schedule E, line 28, column (j)	
<b>2. Net rental real estate income (loss)</b>	See the Shareholder's Instructions	
<b>3. Other net rental income (loss)</b>		
Net income	Schedule E, line 28, column (g)	
Net loss	See the Shareholder's Instructions	
<b>4. Interest income</b>	Form 1040, line 8a	
<b>5a. Ordinary dividends</b>	Form 1040, line 9a	
<b>5b. Qualified dividends</b>	Form 1040, line 9b	
<b>6. Royalties</b>	Schedule E, line 4	
<b>7. Net short-term capital gain (loss)</b>	Schedule D, line 5	
<b>8a. Net long-term capital gain (loss)</b>	Schedule D, line 12	
<b>8b. Collectibles (28%) gain (loss)</b>	28% Rate Gain Worksheet, line 4 (Schedule D instructions)	
<b>8c. Unrecaptured section 1250 gain</b>	See the Shareholder's Instructions	
<b>9. Net section 1231 gain (loss)</b>	See the Shareholder's Instructions	
<b>10. Other income (loss)</b>		
<i>Code</i>		
A Other portfolio income (loss)	See the Shareholder's Instructions	
B Involuntary conversions	See the Shareholder's Instructions	
C Sec. 1256 contracts & straddles	Form 6781, line 1	
D Mining exploration costs recapture	See Pub. 535	
E Other income (loss)	See the Shareholder's Instructions	
<b>11. Section 179 deduction</b>	See the Shareholder's Instructions	
<b>12. Other deductions</b>		
A Cash contributions (50%)	} See the Shareholder's Instructions	
B Cash contributions (30%)		
C Noncash contributions (50%)		
D Noncash contributions (30%)		
E Capital gain property to a 50% organization (30%)		
F Capital gain property (20%)		
G Contributions (100%)		
H Investment interest expense	Form 4952, line 1	
I Deductions—royalty income	Schedule E, line 19	
J Section 59(e)(2) expenditures	See the Shareholder's Instructions	
K Deductions—portfolio (2% floor)	Schedule A, line 23	
L Deductions—portfolio (other)	Schedule A, line 28	
M Preproductive period expenses	See the Shareholder's Instructions	
N Commercial revitalization deduction from rental real estate activities	See Form 8582 instructions	
O Reforestation expense deduction	See the Shareholder's Instructions	
P Domestic production activities information	See Form 8903 instructions	
Q Qualified production activities income	Form 8903, line 7b	
R Employer's Form W-2 wages	Form 8903, line 17	
S Other deductions	See the Shareholder's Instructions	
<b>13. Credits</b>		
A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	} See the Shareholder's Instructions	
B Low-income housing credit (other) from pre-2008 buildings		
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings		
D Low-income housing credit (other) from post-2007 buildings		
E Qualified rehabilitation expenditures (rental real estate)		
F Other rental real estate credits		
G Other rental credits		
H Undistributed capital gains credit	Form 1040, line 73, box a	
I Biofuel producer credit	} See the Shareholder's Instructions	
J Work opportunity credit		
K Disabled access credit		
L Empowerment zone employment credit		
M Credit for increasing research activities		
	<i>Code</i>	<i>Report on</i>
	N Credit for employer social security and Medicare taxes	} See the Shareholder's Instructions
	O Backup withholding	
	P Other credits	
<b>14. Foreign transactions</b>		
A Name of country or U.S. possession	} Form 1116, Part I	
B Gross income from all sources		
C Gross income sourced at shareholder level		
<i>Foreign gross income sourced at corporate level</i>		
D Passive category	} Form 1116, Part I	
E General category		
F Other		
<i>Deductions allocated and apportioned at shareholder level</i>		
G Interest expense	Form 1116, Part I	
H Other	Form 1116, Part I	
<i>Deductions allocated and apportioned at corporate level to foreign source income</i>		
I Passive category	} Form 1116, Part I	
J General category		
K Other		
<i>Other information</i>		
L Total foreign taxes paid	Form 1116, Part II	
M Total foreign taxes accrued	Form 1116, Part II	
N Reduction in taxes available for credit	Form 1116, line 12	
O Foreign trading gross receipts	Form 8873	
P Extraterritorial income exclusion	Form 8873	
Q Other foreign transactions	See the Shareholder's Instructions	
<b>15. Alternative minimum tax (AMT) items</b>		
A Post-1986 depreciation adjustment	} See the Shareholder's Instructions and the Instructions for Form 6251	
B Adjusted gain or loss		
C Depletion (other than oil & gas)		
D Oil, gas, & geothermal—gross income		
E Oil, gas, & geothermal—deductions		
F Other AMT items		
<b>16. Items affecting shareholder basis</b>		
A Tax-exempt interest income	Form 1040, line 8b	
B Other tax-exempt income	} See the Shareholder's Instructions	
C Nondeductible expenses		
D Distributions		
E Repayment of loans from shareholders		
<b>17. Other information</b>		
A Investment income	Form 4952, line 4a	
B Investment expenses	Form 4952, line 5	
C Qualified rehabilitation expenditures (other than rental real estate)	See the Shareholder's Instructions	
D Basis of energy property	See the Shareholder's Instructions	
E Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8	
F Recapture of low-income housing credit (other)	Form 8611, line 8	
G Recapture of investment credit	See Form 4255	
H Recapture of other credits	See the Shareholder's Instructions	
I Look-back interest—completed long-term contracts	See Form 8697	
J Look-back interest—income forecast method	See Form 8866	
K Dispositions of property with section 179 deductions	} See the Shareholder's Instructions	
L Recapture of section 179 deduction		
M Section 453(l)(3) information		
N Section 453A(c) information		
O Section 1260(b) information		
P Interest allocable to production expenditures		
Q CCF nonqualified withdrawals		
R Depletion information—oil and gas		
S Reserved		
T Section 108(i) information		
U Net investment income		
V Other information		



# Form 1125-E

## Compensation of Officers

(Rev. October 2016)  
Department of the Treasury  
Internal Revenue Service

U Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.

OMB No. 1545-0123

U Information about Form 1125-E and its separate instructions is at [www.irs.gov/form1125e](http://www.irs.gov/form1125e).

Name

Employer identification number

**MARGARET E. KOZAN, P.A.**

**Note:** Complete Form 1125-E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

(a) Name of officer	(b) Social security number (see instructions)	(c) Percent of time devoted to business	Percent of stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
<b>1</b> <b>Margaret E. Kozan</b>	[REDACTED]	<b>100.000 %</b>	<b>100.000 %</b>	<b>%</b>	<b>8,764</b>
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
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		%	%	%	
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		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
<b>2</b> Total compensation of officers .....					<b>2</b> <b>8,764</b>
<b>3</b> Compensation of officers claimed on Form 1125-A or elsewhere on return .....					<b>3</b>
<b>4</b> Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return .....					<b>4</b> <b>8,764</b>

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

Form 1125-E (Rev. 10-2016)

Form **4562**

Department of the Treasury  
Internal Revenue Service (99)

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

U Attach to your tax return.

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

OMB No. 1545-0172

**2016**

Attachment Sequence No. **179**

Name(s) shown on return

**MARGARET E. KOZAN, P.A.**

Identifying number

Business or activity to which this form relates

**Regular Depreciation**

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

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

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	1,166
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,010,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
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	500,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	<b>Credenza</b>	<b>1,166</b>	<b>1,166</b>
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	1,166
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	1,166
10	Carryover of disallowed deduction from line 13 of your 2015 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	29,077
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	1,166
13	Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12	13	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)**

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

**Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2016	17	0
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 checked="" type="checkbox"/>		

**Section B—Assets Placed in Service During 2016 Tax Year Using the General Depreciation System**

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

**Section C—Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System**

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

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

21	Listed property. Enter amount from line 28	21	
22	<b>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 instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2016)

**Federal Statements**

FYE: 12/31/2016

**Statement 1 - Form 1120S, Page 1, Line 19 - Other Deductions**

<u>Description</u>	<u>Amount</u>
Dues & Subscriptions	\$ 1,986
Office Expense	887
Postage	14
Supplies	1,518
Telephone	1,218
Accounting Fees	1,944
Continuing Education	40
Parking	13
Client Gifts	172
Liability Insurance	1,797
Research	20
50% of Meals & Entertainment	67
Total	<u>\$ 9,676</u>

**Statement 2 - Form 1120S, Page 3, Schedule K, Line 12a - Cash Contributions**

<u>Description</u>	<u>Cash Contrib 50%</u>	<u>Cash Contrib 30%</u>	<u>Total</u>
Contributions	\$ 125	\$	\$ 125
Total	<u>\$ 125</u>	<u>\$ 0</u>	<u>\$ 125</u>

**Statement 3 - Form 1120S, Page 5, Schedule M-1, Line 3 - Expenses on Books Not on Return**

<u>Description</u>	<u>Amount</u>
Political Contributions	\$ 225
Total	<u>\$ 225</u>

**Statement 4 - Form 1120S, Page 5, Schedule M-2, Line 5(a) - Other Reductions**

<u>Description</u>	<u>Amount</u>
Political Contributions	\$ 225
Meals & Entertainment	67
Charitable Contributions	125
Section 179 Expense	1,166
Total	<u>\$ 1,583</u>



**Federal Statements**

FYE: 12/31/2016

**MARGARET E. KOZAN**



**Schedule K-1, Box 16, Code C - Nondeductible Expenses**

<u>Description</u>	<u>Shareholder Amount</u>
Page 1 Meals/Entertainment	\$ 67
Total	<u>\$ 67</u>

# Federal Asset Report

## Form 1120S, Page 1

FYE: 12/31/2016

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
<b>Section 179 Expense:</b>									
7	Credenza	12/29/16	1,166		X X	N/A	7 HY 200DB	0	1,166
			<u>1,166</u>			<u>N/A</u>		<u>0</u>	<u>1,166</u>
<b>7-year GDS Property:</b>									
7	Credenza	12/29/16	N/A*		X X	0	7 HY 200DB	0	0
			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
<b>Prior MACRS:</b>									
1	Laptop	8/29/11	750			0	5 HY 200DB	750	0
3	Office Desk	9/01/07	974			974	7 HY 200DB	974	0
4	Printer	9/01/07	233			233	5 HY 200DB	233	0
5	Cell Phone	9/01/09	594		X X	0	5 HY 200DB	594	0
6	Mac Computer	9/01/09	2,130		X X	0	5 HY 200DB	2,130	0
			<u>4,681</u>			<u>1,207</u>		<u>4,681</u>	<u>0</u>
<b>Grand Totals</b>			5,847			1,207		4,681	1,166
<b>Less: Dispositions and Transfers</b>			0			0		0	0
<b>Less: Start-up/Org Expense</b>			0			0		0	0
<b>Net Grand Totals</b>			<u>5,847</u>			<u>1,207</u>		<u>4,681</u>	<u>1,166</u>

\*Because this asset has 179 expense, its cost has been included in the Section 179 Property cost total

**Bonus Depreciation Report**

FYE: 12/31/2016

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
<b>Activity: Form 1120S, Page 1</b>								
1	Laptop	8/29/11	750		0	0	750	0
5	Cell Phone	9/01/09	594		594	0	0	0
6	Mac Computer	9/01/09	2,130		2,130	0	0	0
7	Credenza	12/29/16	1,166		1,166	0	0	0
	<b>Form 1120S, Page 1</b>		<u>4,640</u>		<u>1,166</u>	<u>0</u>	<u>750</u>	<u>0</u>
	<b>Grand Total</b>		<u>4,640</u>		<u>1,166</u>	<u>0</u>	<u>750</u>	<u>0</u>

# AMT Asset Report

## Form 1120S, Page 1

FYE: 12/31/2016

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Section 179 Expense:</b>									
7	Credenza	12/29/16	1,166		X X	N/A	7 HY 200DB	0	1,166
			<u>1,166</u>			<u>N/A</u>		<u>0</u>	<u>1,166</u>
<b>7-year GDS Property:</b>									
7	Credenza	12/29/16	N/A*		X X	0	7 HY 200DB	0	0
			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
<b>Prior MACRS:</b>									
1	Laptop	8/29/11	750			0	5 HY 200DB	750	0
3	Office Desk	9/01/07	974			974	7 HY 200DB	974	0
4	Printer	9/01/07	233			233	5 HY 200DB	233	0
5	Cell Phone	9/01/09	594		X X	0	5 HY 200DB	594	0
6	Mac Computer	9/01/09	2,130		X X	0	5 HY 200DB	2,130	0
			<u>4,681</u>			<u>1,207</u>		<u>4,681</u>	<u>0</u>
<b>Grand Totals</b>			5,847			1,207		4,681	1,166
<b>Less: Dispositions and Transfers</b>			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
<b>Net Grand Totals</b>			<u>5,847</u>			<u>1,207</u>		<u>4,681</u>	<u>1,166</u>

\*Because this asset has 179 expense, its cost has been included in the Section 179 Property cost total

# ACE Asset Report

## Form 1120S, Page 1

FYE: 12/31/2016

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
<b>Section 179 Expense:</b>									
7	Credenza	12/29/16	1,166		X X	N/A	7 HY 200DB	0	1,166
			<u>1,166</u>			<u>N/A</u>		<u>0</u>	<u>1,166</u>
<b>7-year GDS Property:</b>									
7	Credenza	12/29/16	N/A*		X X	0	7 HY 200DB	0	0
			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
<b>Prior MACRS:</b>									
1	Laptop	8/29/11	750		X	0	5 HY 200DB	750	0
3	Office Desk	9/01/07	0			0	0 HY	0	0
4	Printer	9/01/07	0			0	0 HY	0	0
5	Cell Phone	9/01/09	0			0	0 HY	0	0
6	Mac Computer	9/01/09	0			0	0 HY	0	0
			<u>750</u>			<u>0</u>		<u>750</u>	<u>0</u>
<b>Grand Totals</b>			1,916			0		750	1,166
<b>Less: Dispositions and Transfers</b>			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
<b>Net Grand Totals</b>			<u>1,916</u>			<u>0</u>		<u>750</u>	<u>1,166</u>

\*Because this asset has 179 expense, its cost has been included in the Section 179 Property cost total



**Depreciation Adjustment Report**

FYE: 12/31/2016

**All Business Activities**

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
<b><u>MACRS Adjustments:</u></b>						
Page 1	1	1	Laptop	0	0	0
Page 1	1	3	Office Desk	0	0	0
Page 1	1	4	Printer	0	0	0
Page 1	1	5	Cell Phone	0	0	0
Page 1	1	6	Mac Computer	0	0	0
Page 1	1	7	Credenza	1,166	1,166	0
				<u>1,166</u>	<u>1,166</u>	<u>0</u>

**Future Depreciation Report** **FYE: 12/31/17**

FYE: 12/31/2016

**Form 1120S, Page 1**

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
<b>Prior MACRS:</b>					
1	Laptop	8/29/11	750	0	0
3	Office Desk	9/01/07	974	0	0
4	Printer	9/01/07	233	0	0
5	Cell Phone	9/01/09	594	0	0
6	Mac Computer	9/01/09	2,130	0	0
7	Credenza	12/29/16	1,166	0	0
			<u>5,847</u>	<u>0</u>	<u>0</u>
<b>Grand Totals</b>			<u>5,847</u>	<u>0</u>	<u>0</u>

Form **1120S****Schedule K-1 Summary Worksheet****2016**

Name

Employer Identification Number

**MARGARET E. KOZAN, P.A.**

Shareholder Name

SSN/EIN

Column A ..... **MARGARET E. KOZAN** [REDACTED]

Column B .....

Column C .....

Column D .....

Schedule K Items	Column A	Column B	Column C	Column D	Sch K Total
1 Ordinary income	<b>20,313</b>				<b>20,313</b>
2 Net rental RE inc					
3c Net other rental inc					
4 Interest income					
5a Ordinary dividends					
5b Qualified dividends					
6 Royalties					
7 Net ST capital gain					
8a Net LT capital gain					
8b Collect bles 28% gain					
8c Unrecap Sec 1250					
9 Net Sec 1231 gain					
10 Other income (loss)					
11 Sec 179 deduction	<b>1,166</b>				<b>1,166</b>
12a Contributions	<b>125</b>				<b>125</b>
12b Invest interest exp					
12c Sec 59(e)(2) exp					
12d Other deductions					
13a Low-inc house 42j5					
13b Low-inc house other					
13c Qualif rehab exp					
13d Rental RE credits					
13e Other rental credits					
13f Biofuel credit					
13g Other credits					
14b Gross inc all src					
14d-f Total foreign inc					
14g-k Total foreign deds					
14l Total foreign taxes					
14m Reduct in taxes					
15a Depr adjustment					
15b Adjusted gain (loss)					
15c Depletion					
15d Inc-oil/gas/geoth					
15e Ded-oil/gas/geoth					
15f Other AMT items					
16a Tax-exempt interest					
16b Other tax-exempt					
16c Nonded expense	<b>67</b>				<b>67</b>
16d Distributions	<b>33,632</b>				<b>33,632</b>
16e Shr loan repmts					
17a Investment income					
17b Investment expense					
18 Income (loss)	<b>19,022</b>				<b>19,022</b>

## Retained Earnings Reconciliation Worksheet

Form **1120S****2016**

For calendar year 2016 or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_

Name <b>MARGARET E. KOZAN, P.A.</b>	Employer Identification Number <div style="background-color: black; width: 100px; height: 15px;"></div>
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### Schedule L - Retained Earnings

Retained Earnings - Unappropriated	0
Accumulated Adjustments Account	2,204
Other Adjustments Account	0
Undistributed Previously Taxed Income	0
 Schedule L, Line 24 - Retained Earnings	 2,204

### Schedule M-2 - Retained Earnings

	Accumulated Adjustments Account	Other Adjustments Account	Undistributed Previously Taxed Income	Retained Earnings Unappropriated/ Timing Differences	Total Retained Earnings
Beg Yr Bal	17,106	0	0	0	17,106
Ordinary Inc (Loss)	20,313				20,313
Other Additions					
Other Reductions	1,583				1,583
Distributions	33,632				33,632
 End Yr Bal	 2,204	 0	 0	 0	 2,204

Form <b>1120S</b>	<b>Two Year Comparison Worksheet Page 1</b>	<b>2015 &amp; 2016</b>
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Name **MARGARET E. KOZAN, P.A.** Employer Identification Number XXXXXXXXXX

		2015	2016	Differences
<b>Income</b>	Gross profit percentage .....	100.0000	100.0000	
	Net receipts .....	106,545	39,678	-66,867
	Cost of goods sold .....			
	Gross profit .....	106,545	39,678	-66,867
	Net gain (loss) from Form 4797 .....			
	Other income (loss) .....			
	<b>Total income (loss)</b>	<b>106,545</b>	<b>39,678</b>	<b>-66,867</b>
<b>Deductions</b>	Compensation of officers .....	52,282	8,764	-43,518
	Salaries and wages less employment credits .....			
	Repairs and maintenance .....		106	106
	Bad debts .....			
	Rents .....			
	Taxes and licenses .....	4,039	729	-3,310
	Interest .....			
	Depreciation .....			
	Depletion .....			
	Advertising .....	105	90	-15
	Pension, profit-sharing, etc., plans .....			
	Employee benefit programs .....			
	Other deductions .....	12,154	9,676	-2,478
	<b>Total deductions</b>	<b>68,580</b>	<b>19,365</b>	<b>-49,215</b>
	<b>Ordinary business income (loss)</b>	<b>37,965</b>	<b>20,313</b>	<b>-17,652</b>
<b>Tax and Payments</b>	Excess net passive income or LIFO recapture tax .....			
	Tax from Schedule D .....			
	<b>Total tax</b> .....	<b>0</b>	<b>0</b>	<b>0</b>
	Estimated tax and prior year overpayment credited .....			
	Tax deposited with Form 7004 .....			
	Credit for federal tax paid on fuels .....			
	Refund applied for on Form 4466 .....	( )	( )	
	<b>Total payments and credits</b> .....			
	<b>Tax due (overpayment)</b> .....	<b>0</b>	<b>0</b>	<b>0</b>
	Estimated tax penalty from Form 2220 .....			
Penalties and interest .....				
	<b>Net tax due (overpayment)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Overpayment credited to next year's estimated tax</b> .....				
<b>Overpayment refunded</b> .....				

Form <b>1120S</b>	<b>Two Year Comparison Worksheet Page 2</b>	<b>2015 &amp; 2016</b>
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Name **MARGARET E. KOZAN, P.A.** Employer Identification Number XXXXXXXXXX

		2015	2016	Differences
<b>Income (Loss)</b>	Ordinary business income (loss) .....	37,965	20,313	-17,652
	Net rental real estate income (loss) .....			
	Other net rental income (loss) .....			
	Interest income .....			
	Dividends .....			
	Royalties .....			
	Net short-term capital gain (loss) .....			
	Net long-term capital gain (loss) .....			
	Net Section 1231 gain (loss) .....			
	Other income (loss) .....			
<b>Deductions</b>	Section 179 deduction .....		1,166	1,166
	Charitable contributions .....	25	125	100
	Investment interest expense .....			
	Section 59(e)(2) expenditures .....			
	Other deductions .....			
<b>Credits</b>	Low-income housing credit (Section 42(j)(5)) .....			
	Low-income housing credit (other) .....			
	Qualified rehabilitation expenditures (rental real estate) .....			
	Other rental real estate credits .....			
	Other rental credits .....			
	Biofuel producer credit .....			
Other credits .....				
<b>Foreign Transactions</b>	Total foreign gross income .....			
	Total foreign deductions .....			
	Total foreign taxes .....			
	Reduction in taxes available for credit .....			
<b>AMT Items</b>	Post-1986 depreciation adjustment .....			
	Adjusted gain or loss .....			
	Depletion (other than oil and gas) .....			
	Oil, gas, and geothermal properties-gross income .....			
	Oil, gas, and geothermal properties-deductions .....			
Other AMT items .....				
<b>Items Affecting S/H Basis</b>	Tax-exempt interest income .....			
	Other tax-exempt income .....			
	Nondeductible expenses .....	344	67	-277
	Distributions .....	20,596	33,632	13,036
Repayment of loans from shareholders .....				
<b>Other Information</b>	Investment income .....			
	Investment expenses .....			
	Dividend distributions paid from accumulated E&P .....			
	Income (loss) (if Schedule M-1 is required) .....	37,940	19,022	-18,918

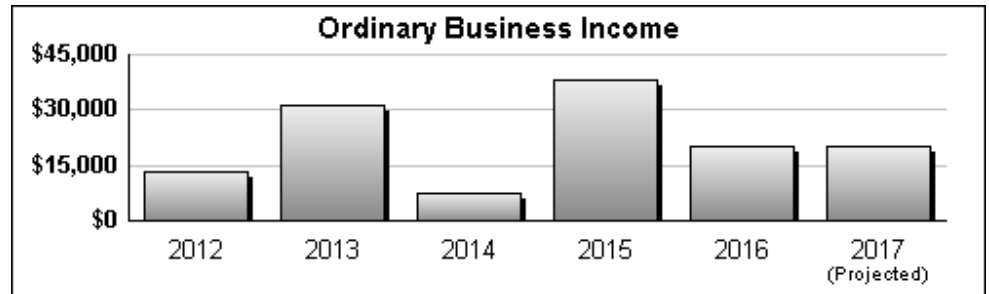
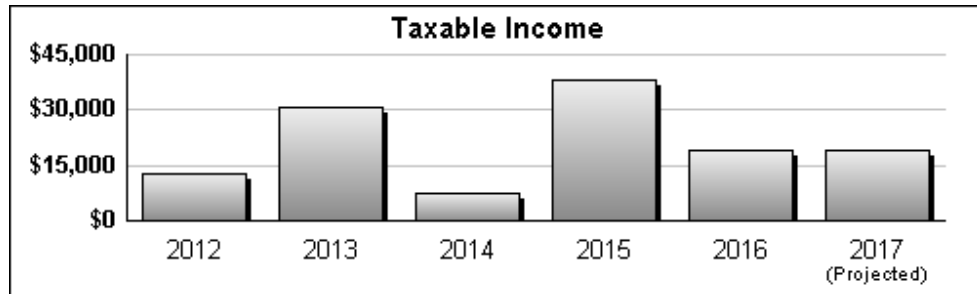
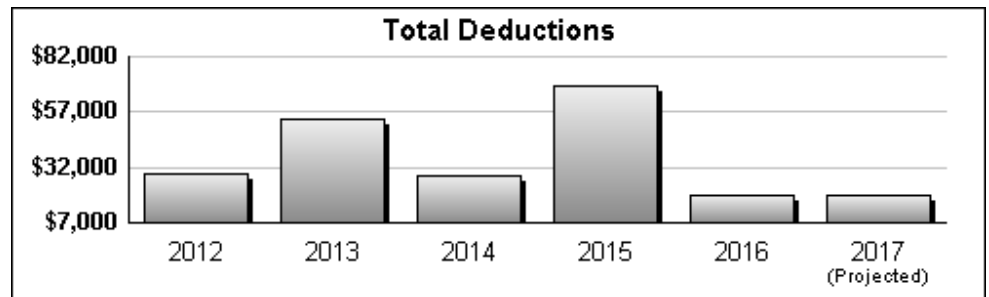
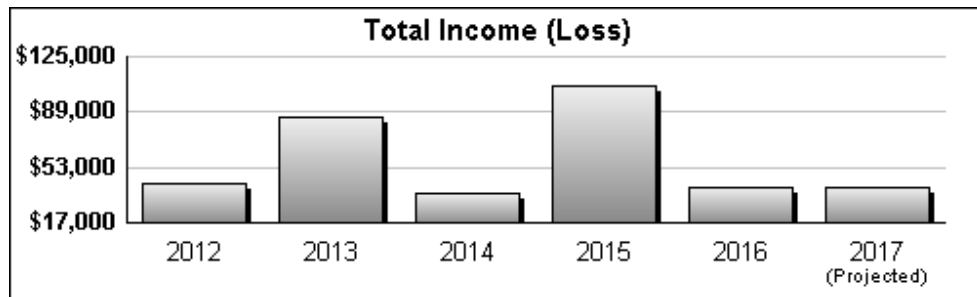
Form <b>1120S</b>	<b>Two Year Comparison Worksheet Page 3</b>	<b>2015 &amp; 2016</b>
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Name **MARGARET E. KOZAN, P.A.** Employer Identification Number XXXXXXXXXX

		2015	2016	Differences
<b>Schedule L</b>	Beginning assets .....	337	17,837	17,500
	Beginning liabilities and equity .....	337	17,837	17,500
	Ending assets .....	17,837	2,435	-15,402
	Ending liabilities and equity .....	17,837	2,435	-15,402
<b>Schedule M-1</b>	Net income (loss) per books .....	37,596	18,730	-18,866
	Taxable income not on books .....			
	Book expenses not deducted .....	344	292	-52
	Income on books not on return .....			
	Return deductions not on books .....			
	Income (loss) per return .....	37,940	19,022	-18,918
<b>Schedule M-2 AAA</b>	Balance at beginning of year .....	106	17,106	17,000
	Ordinary income (loss) from page 1 .....	37,965	20,313	-17,652
	Other additions .....			
	Other reductions .....	369	1,583	1,214
	Distributions other than dividend distributions .....	20,596	33,632	13,036
	Balance at end of year .....	17,106	2,204	-14,902
<b>Schedule M-2 OAA</b>	Balance at beginning of year .....			
	Other additions .....			
	Other reductions .....			
	Distributions other than dividend distributions .....			
	Balance at end of year .....			
<b>Schedule M-2 PTI</b>	Balance at beginning of year .....			
	Distributions other than dividend distributions .....			
	Balance at end of year .....			
<b>Schedule M-3</b>	Total income (loss) items:			
	Income (loss) per income statement .....			
	Temporary difference .....			
	Permanent difference .....			
	Income (loss) per tax return .....			
	Total expense/deduction items:			
	Expense per income statement .....			
	Temporary difference .....			
	Permanent difference .....			
	Deduction per tax return .....			
	Other items with no differences:			
	Income (loss) per income statement .....			
	Income (loss) per tax return .....			
	Reconciliation totals:			
	Income (loss) per income statement .....			
Temporary difference .....				
Permanent difference .....				
Income (loss) per tax return .....				

Name **MARGARET E. KOZAN, P.A.** Employer Identification Number [REDACTED]

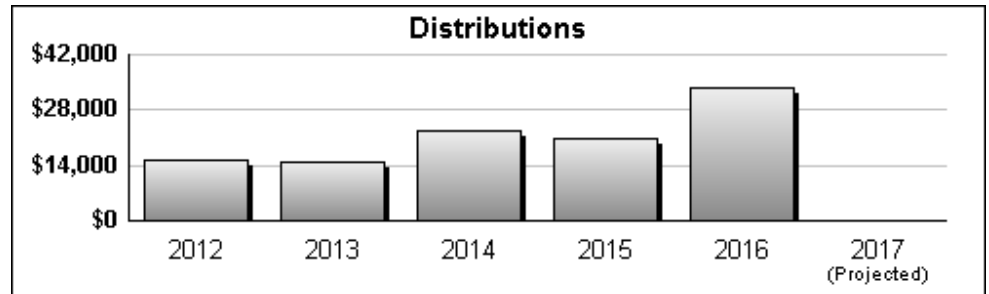
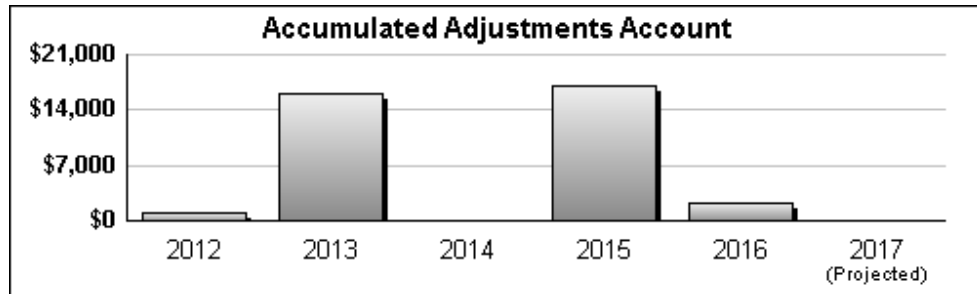
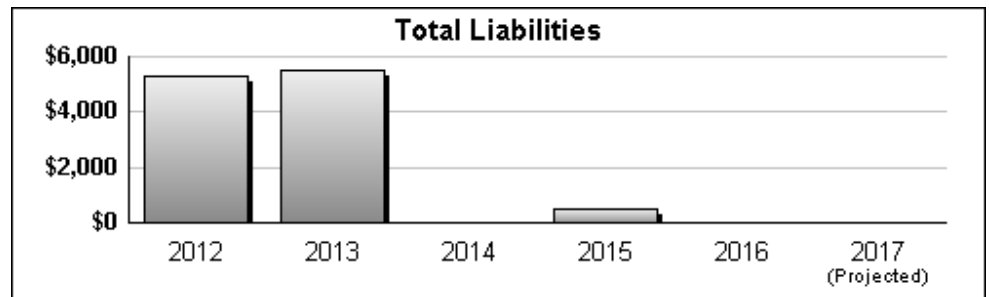
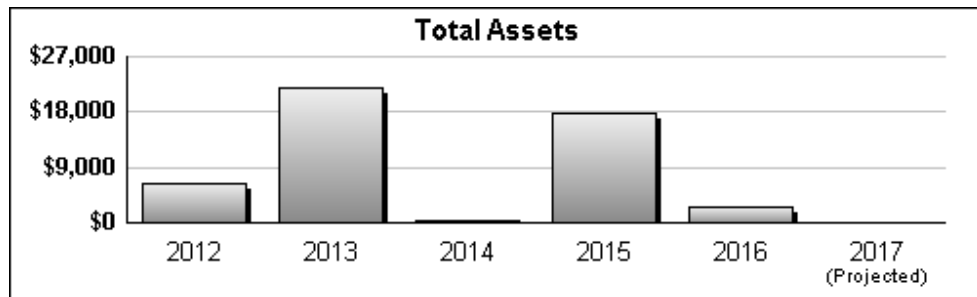
	2012	2013	2014	2015	2016	2017 Projected
Net receipts	42,468	85,325	35,438	106,545	39,678	39,678
Cost of goods sold						
<b>Gross profit</b>	<b>42,468</b>	<b>85,325</b>	<b>35,438</b>	<b>106,545</b>	<b>39,678</b>	<b>39,678</b>
<b>Gross profit percentage</b>	<b>100.0000</b>	<b>100.0000</b>	<b>100.0000</b>	<b>100.0000</b>	<b>100.0000</b>	<b>100.0000</b>
Other income (loss)						
<b>Total income (loss)</b>	<b>42,468</b>	<b>85,325</b>	<b>35,438</b>	<b>106,545</b>	<b>39,678</b>	<b>39,678</b>
Officer compensation	15,000	42,500	12,000	52,282	8,764	8,764
Salaries and wages						
Bad debts						
Taxes and licenses	2,221	3,814	1,472	4,039	729	729
Interest						
Depreciation	100	87	43			
Depletion (other than oil and gas)						
Pension and employee benefits						
Other deductions	11,841	7,767	14,533	12,259	9,872	9,872
<b>Total deductions</b>	<b>29,162</b>	<b>54,168</b>	<b>28,048</b>	<b>68,580</b>	<b>19,365</b>	<b>19,365</b>
<b>Ordinary business income (loss)</b>	<b>13,306</b>	<b>31,157</b>	<b>7,390</b>	<b>37,965</b>	<b>20,313</b>	<b>20,313</b>





Name **MARGARET E. KOZAN, P.A.** Employer Identification Number [REDACTED]

	2012	2013	2014	2015	2016	2017 Projected
Ordinary business income (loss)	13,306	31,157	7,390	37,965	20,313	20,313
Total rental income (loss)						
Interest, dividends and royalties						
Total capital gain (loss)						
Section 1231 gain (loss)						
Other income (loss)						
Section 179 deduction					1,166	1,166
Charitable contributions	350	525	197	25	125	125
Other deductions						
Total foreign taxes						
<b>S Corporation taxable income (loss)</b>	<b>12,956</b>	<b>30,632</b>	<b>7,193</b>	<b>37,940</b>	<b>19,022</b>	<b>19,022</b>
Total assets	6,437	21,877	337	17,837	2,435	
Total liabilities	5,300	5,496		500		
<b>Net equity</b>	<b>1,137</b>	<b>16,381</b>	<b>337</b>	<b>17,337</b>	<b>2,435</b>	
S Corporation book income (loss)	12,939	30,255	6,872	37,596	18,730	
Accumulated adjustments account	908	16,152	106	17,106	2,204	
Retained earnings unappropriated						
Distributions from S Corporation earnings	15,353	15,011	22,918	20,596	33,632	
Dividend distributions						



**Federal Statements**

FYE: 12/31/2016

**Form 1120S, Page 1, Line 1a - Gross Receipts or Sales**

<u>Description</u>	<u>Amount</u>
Revenue	\$ 39,678
Total	\$ 39,678

**Form 1120S, Page 1, Line 12 - Taxes and Licenses**

<u>Description</u>	<u>Amount</u>
Taxes & Licenses	\$ 338
Payroll Tax	391
Total	\$ 729

**Form 1120S, Page 3, Schedule K, Line 16c - Nondeductible Expenses**

<u>Description</u>	<u>Amount</u>
Page 1 Meals/Entertainment	\$ 67
Total	\$ 67

**Form 1120S, Page 4, Schedule L, Line 19 - Loans from Shareholders**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Loan from Shareholder	\$ 500	\$
Total	\$ 500	\$ 0

**Form 1120S, Page 4, Schedule L, Line 23 - Additional Paid-In Capital**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Paid in Capital	\$ 231	\$ 231
Total	\$ 231	\$ 231

**Federal Statements**

FYE: 12/31/2016

**Form 4562, Page 1, Line 11 - Business Income Limitation**

<u>Description</u>	<u>Amount</u>
Ordinary Income (Loss)	\$ 20,313
Shareholder Wages	<u>8,764</u>
Business Income	<u><u>29,077</u></u>

For the year Jan. 1-Dec. 31, 2017, or other tax year beginning \_\_\_\_\_, 2017, ending \_\_\_\_\_, 20 See separate instructions.

Your first name and initial **MARGARET E.** Last name **KOZAN** Your social security number XXXXXXXXXX

If a joint return, spouse's first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. **803 MARYLAND AVE.** Apt. no. \_\_\_\_\_   
 ▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. **WINTER PARK, FL 32789**

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_   
 You  Spouse

**Filing Status** 1  Single 4  Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here.   
 2  Married filing jointly (even if only one had income)   
 3  Married filing separately. Enter spouse's SSN above and full name here.   
 5  Qualifying widow(er) (see instructions)

**Exemptions** 6a  Yourself. If someone can claim you as a dependent, do not check box 6a   
 b  Spouse   
 c **Dependents:** (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4)  if child under age 17 qualifying for child tax credit   
 Boxes checked on 6a and 6b **1**   
 No. of children on 6c who:   
 • lived with you \_\_\_\_\_   
 • did not live with you due to divorce or separation (see instructions) \_\_\_\_\_   
 Dependents on 6c not entered above \_\_\_\_\_   
 Add numbers on lines above **1**

d Total number of exemptions claimed **1**

**Income** 7 Wages, salaries, tips, etc. Attach Form(s) W-2 **STMT 1** 7 **20,165.**   
 8a Taxable interest. Attach Schedule B if required 8a \_\_\_\_\_   
 b Tax-exempt interest. Do not include on line 8a 8b \_\_\_\_\_   
 9a Ordinary dividends. Attach Schedule B if required 9a **157.**   
 b Qualified dividends 9b **157.**   
 10 Taxable refunds, credits, or offsets of state and local income taxes 10 \_\_\_\_\_   
 11 Alimony received 11 \_\_\_\_\_   
 12 Business income or (loss). Attach Schedule C or C-EZ 12 \_\_\_\_\_   
 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here  13 \_\_\_\_\_   
 14 Other gains or (losses). Attach Form 4797 14 \_\_\_\_\_   
 15a IRA distributions 15a \_\_\_\_\_ b Taxable amount 15b \_\_\_\_\_   
 16a Pensions and annuities 16a \_\_\_\_\_ b Taxable amount 16b \_\_\_\_\_   
 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 **163,244.**   
 18 Farm income or (loss). Attach Schedule F 18 \_\_\_\_\_   
 19 Unemployment compensation 19 \_\_\_\_\_   
 20a Social security benefits 20a \_\_\_\_\_ b Taxable amount 20b \_\_\_\_\_   
 21 Other income. List type and amount 21 \_\_\_\_\_   
 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22 **183,566.**

**Adjusted Gross Income** 23 Educator expenses 23 \_\_\_\_\_   
 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 \_\_\_\_\_   
 25 Health savings account deduction. Attach Form 8889 25 **3,400.**   
 26 Moving expenses. Attach Form 3903 26 \_\_\_\_\_   
 27 Deductible part of self-employment tax. Attach Schedule SE 27 \_\_\_\_\_   
 28 Self-employed SEP, SIMPLE, and qualified plans 28 \_\_\_\_\_   
 29 Self-employed health insurance deduction 29 **4,674.**   
 30 Penalty on early withdrawal of savings 30 \_\_\_\_\_   
 31a Alimony paid b Recipient's SSN 31a \_\_\_\_\_   
 32 IRA deduction 32 \_\_\_\_\_   
 33 Student loan interest deduction 33 \_\_\_\_\_   
 34 Tuition and fees. Attach Form 8917 34 \_\_\_\_\_   
 35 Domestic production activities deduction. Attach Form 8903 35 \_\_\_\_\_   
 36 Add lines 23 through 35 36 **8,074.**   
 37 Subtract line 36 from line 22. This is your adjusted gross income 37 **175,492.**

Tax and Credits

38 Amount from line 37 (adjusted gross income) 175,492.
39a Check if: You were born before January 2, 1953, Blind. Total boxes checked 39a
b If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b
40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 11,336.
41 Subtract line 40 from line 38 164,156.
42 Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see inst. 4,050.
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 160,106.
44 Tax. Check if any from: a Form(s) 8814 b Form 4972 c
45 Alternative minimum tax. Attach Form 6251
46 Excess advance premium tax credit repayment. Attach Form 8962
47 Add lines 44, 45, and 46 37,791.
48 Foreign tax credit. Attach Form 1116 if required
49 Credit for child and dependent care expenses. Attach Form 2441
50 Education credits from Form 8863, line 19
51 Retirement savings contributions credit. Attach Form 8880
52 Child tax credit. Attach Schedule 8812, if required
53 Residential energy credits. Attach Form 5695
54 Other credits from Form: a 3800 b 8801 c
55 Add lines 48 through 54. These are your total credits
56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-

Other Taxes

57 Self-employment tax. Attach Schedule SE
58 Unreported social security and Medicare tax from Form: a 4137 b 8919
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
60a Household employment taxes from Schedule H
b First-time homebuyer credit repayment. Attach Form 5405 if required
61 Health care: Individual responsibility (see instructions) Full-year coverage X
62 Taxes from: a Form 8959 b Form 8960 c Inst.; enter code(s)
63 Add lines 56 through 62. This is your total tax 37,791.

Payments

64 Federal income tax withheld from Forms W-2 and 1099 6,465.
65 2017 estimated tax payments and amount applied from 2016 return 1,276.
66a Earned income credit (EIC)
b Nontaxable combat pay election 66b
67 Additional child tax credit. Attach Schedule 8812
68 American opportunity credit from Form 8863, line 8
69 Net premium tax credit. Attach Form 8962
70 Amount paid with request for extension to file
71 Excess social security and tier 1 RRTA tax withheld
72 Credit for federal tax on fuels. Attach Form 4136
73 Credits from Form: a 2439 b Reserved c 8885 d
74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments 7,741.

Refund

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid
76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here
b Routing number c Type: Checking Savings d Account number
77 Amount of line 75 you want applied to your 2018 estimated tax

Amount You Owe

78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions 30,050.
79 Estimated tax penalty (see instructions)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? X Yes. Complete below. No
Designee's name MICHAEL S. BORCHECK, CPA Phone no. 407-644-7455 Personal identification number (PIN)

Sign Here

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

Your signature Date Your occupation ATTORNEY 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

Paid Preparer Use Only

Print/Type preparer's name MICHAEL S. BORCHECK, CPA Preparer's signature MICHAEL S. BORCHECK, CPA Date 04/06/18 Check self-employed if PTIN
Firm's name CARR, RIGGS & INGRAM, LLC Firm's EIN
1031 W. MORSE BLVD., SUITE 200 Phone no. 407 644-7455
Firm's address WINTER PARK, FL 32789-3750

**SCHEDULE A  
(Form 1040)**

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

**Itemized Deductions**

▶ Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.  
▶ Attach to Form 1040.

**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 28

OMB No. 1545-0074

**2017**  
Attachment  
Sequence No. **07**

Your social security number

**MARGARET E. KOZAN**

<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 7.5% (0.075) .....	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- .....	4			
<b>Taxes You Paid</b>		<b>5 State and local (check only one box):</b>			
a	<input type="checkbox"/> Income taxes, or	} <b>SEE STATEMENT 8</b>		5	1,261.
b	<input checked="" type="checkbox"/> General sales taxes			6	2,869.
6	Real estate taxes (see instructions) .....	6		7	
7	Personal property taxes .....	7		8	
8	Other taxes. List type and amount ▶ .....	8		9	4,130.
9	Add lines 5 through 8 .....	9			
<b>Interest You Paid</b>		<b>10 Home mortgage interest and points reported to you on Form 1098 <b>STMT 6</b></b>		10	6,296.
<b>Note:</b> Your mortgage interest deduction may be limited (see instructions).		<b>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 ▶</b>		11	
12	Points not reported to you on Form 1098. See instructions for special rules .....	12		13	
13	Mortgage insurance premiums (see instructions) .....	13		14	
14	Investment interest. Attach Form 4952 if required. See instructions .....	14		15	6,296.
15	Add lines 10 through 14 .....	15			
<b>Gifts to Charity</b>		<b>16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions</b>		16	710.
If you made a gift and got a benefit for it, see instructions.		<b>17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 <b>SEE STATEMENT 7</b></b>		17	200.
18	Carryover from prior year .....	18		19	910.
19	Add lines 16 through 18 .....	19			
<b>Casualty and Theft Losses</b>		<b>20 Casualty or theft loss(es) other than net qualified disaster losses. Attach Form 4684 and enter the amount from line 18 of that form. See instructions</b>		20	
<b>Job Expenses and Certain Miscellaneous Deductions</b>		<b>21 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. See instructions. ▶</b>		21	
22	Tax preparation fees .....	22		23	
23	Other expenses - investment, safe deposit box, etc. List type and amount ▶ .....	23		24	
24	Add lines 21 through 23 .....	24		25	
25	Enter amount from Form 1040, line 38 .....	25		26	
26	Multiply line 25 by 2% (0.02) .....	26		27	
27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- .....	27			
<b>Other Miscellaneous Deductions</b>		<b>28 Other - from list in instructions. List type and amount ▶</b>		28	
<b>Total Itemized Deductions</b>		<b>29 Is Form 1040, line 38, over \$156,900?</b>		29	11,336.
		<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.			
<b>30 If you elect to itemize deductions even though they are less than your standard deduction, check here</b>		▶ <input type="checkbox"/>			

**SCHEDULE B**  
(Form 1040A or 1040)

**Interest and Ordinary Dividends**

OMB No. 1545-0074

**2017**  
Attachment  
Sequence No. **08**

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

▶ Attach to Form 1040A or 1040.

▶ Go to [www.irs.gov/ScheduleB](http://www.irs.gov/ScheduleB) for instructions and the latest information.

Your social security number

**MARGARET E. KOZAN**

**Part I**

**Interest**

**1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶

**Note:** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

**2** Add the amounts on line 1 ..... **2**

**3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 ..... **3**

**4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ... ▶ **4**

**Note:** If line 4 is over \$1,500, you must complete Part III.

**Part II**

**Ordinary Dividends**

**5** List name of payer ▶  
**ENERGY CORPORATION**  
**TARGET CORPORATION**

**Note:** If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

**6** Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ... ▶ **6**

**Note:** If line 6 is over \$1,500, you must complete Part III.

**Part III**

**Foreign Accounts and Trusts**

You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

**7a** At any time during 2017, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions ..... **X**

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements .....

**b** If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ..... ▶

**8** During 2017, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions ..... **X**

727501 10-25-17

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

Schedule B (Form 1040A or 1040) 2017

# Interest and Dividend Summary

Name: MARGARET E. KOZAN

FEIN/SSN: 435-06-3016

Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Original Issue Discount (OID)	Ordinary Dividends	Qualified Dividends	Capital Gain Distributions	Federal Income Tax Withheld	State Tax Withheld	Foreign Tax Paid
ENERGY CORPORATION						42.	42.				
TARGET CORPORATION						115.	115.				
TOTALS						157.	157.				



**Qualified Dividends and Capital Gain Tax Worksheet - Line 44**

Keep for Your Records

Name(s) shown on return <b>MARGARET E. KOZAN</b>	Your SSN [REDACTED]
---	------------------------

**Before you begin:**

- ✓ See the instructions for line 44 to see if you can use this worksheet to figure your tax.
- ✓ Before completing this worksheet, complete Form 1040 through line 43.
- ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1. Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet .....	1.	160,106.	
2. Enter the amount from Form 1040, line 9b* .....	2.	157.	
3. Are you filing Schedule D?*			
<input type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-.	3.	0.	
<input checked="" type="checkbox"/> <b>No.</b> Enter the amount from Form 1040, line 13.			
4. Add lines 2 and 3 .....	4.	157.	
5. If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0- .....	5.	0.	
6. Subtract line 5 from line 4. If zero or less, enter -0- .....	6.	157.	
7. Subtract line 6 from line 1. If zero or less, enter -0- .....	7.	159,949.	
8. Enter:			
\$ 37,950 if single or married filing separately,	}		
\$ 75,900 if married filing jointly or qualifying widow(er),			
\$ 50,800 if head of household.		8.	37,950.
9. Enter the smaller of line 1 or line 8 .....	9.	37,950.	
10. Enter the smaller of line 7 or line 9 .....	10.	37,950.	
11. Subtract line 10 from line 9. This amount is taxed at 0% .....	11.	0.	
12. Enter the smaller of line 1 or line 6 .....	12.	157.	
13. Enter the amount from line 11 .....	13.	0.	
14. Subtract line 13 from line 12 .....	14.	157.	
15. Enter:			
\$ 418,400 if single,	}		
\$ 235,350 if married filing separately,			
\$ 470,700 if married filing jointly or qualifying widow(er),			
\$ 444,550 if head of household.		15.	418,400.
16. Enter the smaller of line 1 or line 15 .....	16.	160,106.	
17. Add lines 7 and 11 .....	17.	159,949.	
18. Subtract line 17 from line 16. If zero or less, enter -0- .....	18.	157.	
19. Enter the smaller of line 14 or line 18 .....	19.	157.	
20. Multiply line 19 by 15% (0.15) .....	20.	24.	
21. Add lines 11 and 19 .....	21.	157.	
22. Subtract line 21 from line 12 .....	22.	0.	
23. Multiply line 22 by 20% (0.20) .....	23.	0.	
24. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet .....	24.	37,767.	
25. Add lines 20, 23, and 24 .....	25.	37,791.	
26. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet .....	26.	37,811.	
27. <b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 25 or 26. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, don't enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet .....	27.	37,791.	

\*If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

**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.

▶ Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

OMB No. 1545-0074

**2017**  
Attachment  
Sequence No. **13**

Name(s) shown on return

Your social security number

MARGARET E. KOZAN

**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 2017 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

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)
<b>A</b>	2053 DIXIE BELLE DRIVE UNIT 2053E, ORLANDO, FL 32812
<b>B</b>	415 LAKEPOINTE DRIVE #210, ALTAMONTE SPRINGS, FL 32701
<b>C</b>	

	1b 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
<b>A</b>	2		365		<input type="checkbox"/>
<b>B</b>	2		365		<input type="checkbox"/>
<b>C</b>					<input type="checkbox"/>

**Type of Property:**

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

Income:	Properties:	A	B	C
<b>3</b> Rents received	<b>3</b>	12,560.	6,699.	
<b>4</b> Royalties received	<b>4</b>			
<b>Expenses:</b>				
<b>5</b> Advertising	<b>5</b>			
<b>6</b> Auto and travel (see instructions)	<b>6</b>			
<b>7</b> Cleaning and maintenance	<b>7</b>	778.		
<b>8</b> Commissions	<b>8</b>	1,150.		
<b>9</b> Insurance	<b>9</b>	612.	593.	
<b>10</b> Legal and other professional fees	<b>10</b>	288.	288.	
<b>11</b> Management fees	<b>11</b>	1,045.	1,067.	
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>	5,183.	2,802.	
<b>13</b> Other interest	<b>13</b>			
<b>14</b> Repairs	<b>14</b>	943.	1,070.	
<b>15</b> Supplies	<b>15</b>			
<b>16</b> Taxes	<b>16</b>	1,319.	768.	
<b>17</b> Utilities	<b>17</b>			
<b>18</b> Depreciation expense or depletion	<b>18</b>	5,488.	4,353.	
<b>19</b> Other (list) ▶ STMT 10 STMT 11	<b>19</b>	3,742.	3,570.	
<b>20</b> Total expenses. Add lines 5 through 19	<b>20</b>	20,548.	14,511.	
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	<b>21</b>	-7,988.	-7,812.	
<b>22</b> Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	<b>22</b>	0.)	0.)	
<b>23a</b> Total of all amounts reported on line 3 for all rental properties	<b>23a</b>		19,259.	
<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>		7,985.	
<b>d</b> Total of all amounts reported on line 18 for all properties	<b>23d</b>		9,841.	
<b>e</b> Total of all amounts reported on line 20 for all properties	<b>23e</b>		35,059.	
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. Do not include any losses	<b>24</b>			0.
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	<b>25</b>			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) 2017

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

**MARGARET E. KOZAN**

**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

**Part II Income or Loss From Partnerships and S Corporations** Note: If you report a loss from an at-risk activity for which any amount is not at risk, you must check column (e) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses?  Yes  No  
If you answered "Yes," see instructions before completing this section.

28	(a) Name	(b) Enter P for partnership, S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	MARGARET E. KOZAN, P.A.	S			
B					
C					
D					

Passive Income and Loss		Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A			5,140.	168,384.
B				
C				
D				
29a	Totals			168,384.
b	Totals		5,140.	
30	Add columns (g) and (j) of line 29a			30 168,384.
31	Add columns (f), (h), and (i) of line 29b			31 ( 5,140. )
32	<b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31. Enter the result here and include in the total on line 41 below			32 163,244.

**Part III Income or Loss From Estates and Trusts**

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a	Totals		
b	Totals		
35	Add columns (d) and (f) of line 34a		35
36	Add columns (c) and (e) of line 34b		36 ( )
37	<b>Total estate and trust income or (loss).</b> Combine lines 35 and 36. Enter the result here and include in the total on line 41 below		37

**Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder**

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

**Part V Summary**

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	<b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41	163,244.
42	<b>Reconciliation of farming and fishing income.</b> Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	
43	<b>Reconciliation for real estate professionals.</b> If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

**INCOME FROM PASSTHROUGH STATEMENT, PAGE 1**

2017

**SCHEDULE E**

Name MARGARET E. KOZAN

SSN/EIN                     

Passthrough MARGARET E. KOZAN, P.A. - MARGARET E. KOZAN, P.A.

ID                     

TAXPAYER

S CORPORATION

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....	168,384.							
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....	5,140.							
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....	163,244.							163,244.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....	163,244.							163,244.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles ...								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....	660.							660.
Deductions related to portfolio income								
Other .....								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2017

SCHEDULE E

Name MARGARET E. KOZAN

SSN/EIN [REDACTED]

Passthrough MARGARET E. KOZAN, P.A. - MARGARET E. KOZAN, P.A.

ID [REDACTED]

TAXPAYER

S CORPORATION

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages	33,491.							33,491.
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....	4,674.							4,674.
Dependent care benefits .....								
Retirement plans .....								
Qualified production activities income .....								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								

**Schedule E PASSTHROUGH RECAP - BASIC INFORMATION 2017**

MARGARET E. KOZAN

T Y P E	Schedule K-1 Line Reference: (1065/1120S/1041)			1/1/6	2/2/7	3/3/8	*	*	5/4/1	*	6a/5a/2a	7/6/*	8/7/3	9a/8a/4a	4/*/*
	Entity No.	Act. No.	Name	Ordinary Income (Loss)	Rental Real Estate Inc. (Loss)	Other Rental Income (Loss)	Passive Activity Loss C/O	AMT Passive Activity Loss C/O	Interest	US Treasury Bond Interest	Dividends	Royalties	Short-Term Capital Gain (Loss)	Net Long-Term Capital Gain (Loss)	Guaranteed Payments to Partner
T S	1	1	MARGARET E. KOZAN, P.A.	168,384.											
<b>Totals</b> .....				168,384.											
<b>Component of:</b>				Schedule E, Page 2, Various	Schedule E, Page 2, Various	Schedule E, Page 2, Various	Form 8582 Line 3c	Form 8582 AMT, Line 3c	Schedule B, Line 1	Schedule B, Line 1	Schedule B, Line 5	Schedule E, Line 4	Schedule D, Line 5	Schedule D, Line 12	Schedule E, Page 2, Various

Schedule K-1 Line Reference: (1065/1120S/1041)																	
Entity No.	Act. No.	10/9/*	*	11/10/*	13/12/*	12/11/*	13/12/*	13/12/*	13/12/*	*/*	20/17/14	13/*/*	*	14/*/*	17/15/12	*/*/12	*/*/12
Entity No.	Act. No.	Section 1231 Gain (Loss)	Ordinary Gain (Loss) Form 4797	Other Income	Charitable Contributions 50%	Section 179 Expense	Deductions Related to Portfolio Income (2%)	Other Deductions	Investment Int. Expense (Schedule A)	Investment Int. Expense (Schedule E)	Investment Income	SE Health Insurance Premium	Wages for More Than 2% Shareholders	Net SE Earnings	AMT Depr Adj on Post 86 Property	Minimum Tax Adjustment	Exclusion Items
1	1				660.	5,140.						4,674.	33,491.				
<b>Totals</b> .....					660.	5,140.						4,674.	33,491.				
<b>Component of:</b>		Form 4797, Line 2	Form 4797, Line 10	Schedule E, Page 2, Various	Schedule A, Lines 16 & 17	Form 4562, Line 6	Schedule A, Line 23	Schedule E, Page 2, Various	Schedule A, Line 14	Schedule E, Page 2, Various	Form 4952, Line 4a	Form 1040, Line 29	Form 1040, Line 7	Schedule SE, Line 2	Form 6251, Line 19	Form 6251, Line 16	2017 Form 8801

\* - No specific Schedule K-1 line reference for these amounts.

**Schedule E PASSTHROUGH RECAP - ADDITIONAL INCOME, DEDUCTIONS, AND PRIOR YEAR CARRYOVERS 2017**

MARGARET E. KOZAN

Schedule K-1 Line Reference: (1065/1120S/1041)																	
Entity No.	Act. No.	17/15/*	15/13/13	15/13/*	*/*/10	*/*/11	18/16/14	18/16/*	18/16/*	*	*	*	*	*	*	*	
		AMT Adj. Gain or Loss	Low Income Housing Cr Pre '08	Low Income Housing Cr Post '07	Estate Tax Deduction	Excess Deductions on Termination	Tax-exempt Interest Income	Other Tax-exempt Income	Nondeductible Expenses	Section 1231 PAL Carryover	AMT Section 1231 PAL Carryover	ST Capital PAL C/O	AMT ST Capital PAL C/O	LT Capital PAL C/O	AMT LT Capital PAL C/O	Form 4797 Ordinary PAL C/O	AMT 4797 Ordinary PAL C/O
1	1								114.								
Totals									114.								
Component of:		Form 6251, Line 18	Form 8586 Line 4	Form 8586 Line 11	Schedule A, Line 28	Schedule A, Line 23	Schedule B, Line 1	Schedule B, Line 1	Form 6198, Line 4 Basic Lmt.	Form 8582, Line 3c	Form 8582 AMT, Line 3c	Form 8582, Line 3c	Form 8582 AMT, Line 3c	Form 8582, Line 3c	Form 8582 AMT, Line 3c	Form 8582, Line 3c	Form 8582 AMT, Line 3c

Schedule K-1 Line Reference: (1065/1120S/1041)																	
Entity No.	Act. No.	*/*	13/12/*	13/12/*	13/12/*	13/*/*	13/*/*	13/*/*	11/10/5	*	9c/8c/4c	20/17/*	*	*/*/9	13/12/*	*	13/12/*
		Section 179 Carryover	Charitable Contributions 30% Regular	Charitable Contributions 30% Special	Charitable Contributions 20%	Keogh Payments	SEP Payments	IRA Contributions	Other Portfolio Income (loss)	Other Nonportfolio Nonpassive income	Unrecaptured Section 1250 Gain	Investment Expenses	Investment Interest Expense C/O (Sch. E)	Nonpassive Depreciation and Amortization	Deductions Related to Portfolio Income (not 2%)	Medical Payments for 2% Owner	Section 59(e)(2) Expenditure
Totals																	
Component of:		Form 4562, Line 10	Schedule A, Lines 16 & 17	Schedule A, Lines 16 & 17	Schedule A, Lines 16 & 17	Form 1040, Line 28	Form 1040, Line 28	Form 1040, Line 32	Schedule E, Page 2, Various	Schedule E, Page 2, Various	Schedule D, Line 19	Form 4952, Line 5	Form 4952, Line 2	Schedule E, Line 33	Schedule A, Line 28	Schedule A, Line 1	Schedule E, Page 2, Various

728072 04-01-17 \* - No specific Schedule K-1 line reference for these amounts.

2017 DEPRECIATION AND AMORTIZATION REPORT

2053 DIXIE BELLE DRIVE - 2053 DIXIE BE

SCHEDULE E- 2

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
3	LOAN COSTS	01/02/07	SL	30.00		HY16	994.				994.	232.		33.	265.
4	HOUSE	01/02/07	SL	27.50		MM16	150,000.				150,000.	33,386.		5,455.	38,841.
5	LAND	01/02/07	L			HY	25,800.				25,800.			0.	0.
	TOTAL SCH E DEPRECIATION						176,794.				176,794.	33,618.		5,488.	39,106.





**Foreign Tax Credit**  
 (Individual, Estate, or Trust)

**2017**

Attachment  
 Sequence No. **19**

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

▶ Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

Name **MARGARET E. KOZAN** Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a  Passive category income      c  Section 901(j) income      e  Lump-sum distributions  
 b  General category income      d  Certain income re-sourced by treaty

f Resident of (name of country) ▶ **OTHER COUNTRIES**

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
<b>g Enter the name of the foreign country or U.S. possession</b> ▶ <b>OTHER COUNTRIES</b>				
<b>1a</b> Gross income from sources within country shown above and of the type checked above: _____				<b>1a</b>
<b>b</b> Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions.):</b>				
<b>2</b> Expenses <b>definitely related</b> to the income on line 1a (attach statement) _____				
<b>3 Pro rata share of other deductions not definitely related:</b>				
<b>a</b> Certain itemized deductions or standard deduction _____	4,130.			
<b>b</b> Other deductions (attach statement) _____				
<b>c</b> Add lines 3a and 3b _____	4,130.			
<b>d</b> Gross foreign source income _____				
<b>e</b> Gross income from all sources _____	202,825.			
<b>f</b> Divide line 3d by line 3e _____	.00000			
<b>g</b> Multiply line 3c by line 3f _____				
<b>4 Pro rata share of interest expense:</b>				
<b>a</b> Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions) _____				
<b>b</b> Other interest expense _____				
<b>5</b> Losses from foreign sources _____				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5 _____				<b>6</b>
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 _____ ▶				<b>7</b>

**Part II Foreign Taxes Paid or Accrued**

Country	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued						(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
		In foreign currency			In U.S. dollars				
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends		
A									
B									
C									

**8** Add lines A through C, column (s). Enter the total here and on line 9, page 2 \_\_\_\_\_ ▶ **8**

LHA For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2017)

**Part III Figuring the Credit**

<b>9</b> Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I .....	<b>9</b>		
<b>10</b> Carryback or carryover (attach detailed computation) .....	<b>10</b>		
<b>11</b> Add lines 9 and 10 .....	<b>11</b>		
<b>12</b> Reduction in foreign taxes .....	<b>12</b>		
<b>13</b> Taxes reclassified under high tax kickout .....	<b>13</b>		
<b>14</b> Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit .....	<b>14</b>		
<b>15</b> Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I .....	<b>15</b>		
<b>16</b> Adjustments to line 15 .....	<b>16</b>		
<b>17</b> Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.) .....	<b>17</b>		
<b>18</b> <b>Individuals:</b> Enter the amount from Form 1040, line 41; or Form 1040NR, line 39. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption .....	<b>18</b>		
<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
<b>19</b> Divide line 17 by line 18. If line 17 is more than line 18, enter "1" .....	<b>19</b>		
<b>20</b> <b>Individuals:</b> Enter the total of Form 1040, lines 44 and 46. If you are a nonresident alien, enter the total of Form 1040NR, lines 42 and 44. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 36, 37, and 39. Foreign estates and trusts should enter the amount from Form 1040NR, line 42 .....	<b>20</b>		
<b>Caution:</b> If you are completing line 20 for separate category <b>e</b> (lump-sum distributions), see instructions.			
<b>21</b> Multiply line 20 by line 19 (maximum amount of credit) .....	<b>21</b>		
<b>22</b> Enter the <b>smaller</b> of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV .....	<b>22</b>		

**Part IV Summary of Credits From Separate Parts III**

<b>23</b> Credit for taxes on passive category income .....	<b>23</b>		
<b>24</b> Credit for taxes on general category income .....	<b>24</b>		
<b>25</b> Credit for taxes on certain income re-sourced by treaty .....	<b>25</b>		
<b>26</b> Credit for taxes on lump-sum distributions .....	<b>26</b>		
<b>27</b> Add lines 23 through 26 .....	<b>27</b>		
<b>28</b> Enter the <b>smaller</b> of line 20 or line 27 .....	<b>28</b>		0.
<b>29</b> Reduction of credit for international boycott operations .....	<b>29</b>		
<b>30</b> Subtract line 29 from line 28. This is your <b>foreign tax credit</b> . Enter here and on Form 1040, line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 41a .....	<b>30</b>		0.

Form **6251**

**Alternative Minimum Tax - Individuals**

OMB No. 1545-0074

**2017**  
Attachment  
Sequence No. **32**

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/Form6251](http://www.irs.gov/Form6251) for instructions and the latest information.

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

**MARGARET E. KOZAN**

**Part I Alternative Minimum Taxable Income**

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	164,156.
2	Reserved for future use	
3	Taxes from Schedule A (Form 1040), line 9	4,130.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	
6	If Form 1040, line 38, is \$156,900 or less, enter -0-. Otherwise, see instructions	0.
7	Tax refund from Form 1040, line 10 or line 21	
8	Investment interest expense (difference between regular tax and AMT)	
9	Depletion (difference between regular tax and AMT)	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	
11	Alternative tax net operating loss deduction	
12	Interest from specified private activity bonds exempt from the regular tax	
13	Qualified small business stock, see instructions	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	
17	Disposition of property (difference between AMT and regular tax gain or loss)	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	
19	Passive activities (difference between AMT and regular tax income or loss)	0.
20	Loss limitations (difference between AMT and regular tax income or loss)	
21	Circulation costs (difference between regular tax and AMT)	
22	Long-term contracts (difference between AMT and regular tax income)	
23	Mining costs (difference between regular tax and AMT)	
24	Research and experimental costs (difference between regular tax and AMT)	
25	Income from certain installment sales before January 1, 1987	
26	Intangible drilling costs preference	
27	Other adjustments, including income-based related adjustments	
28	<b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately and line 28 is more than \$249,450, see instructions.)	168,286.

**Part II Alternative Minimum Tax (AMT)**

29	Exemption. (If you were under age 24 at the end of 2017, see instructions.)	
	<p><b>IF your filing status is... AND line 28 is not over... THEN enter on line 29...</b></p> <p>Single or head of household ..... \$120,700 ..... \$54,300</p> <p>Married filing jointly or qualifying widow(er) ... 160,900 ..... 84,500</p> <p>Married filing separately ..... 80,450 ..... 42,250 <b>STMT 13</b></p> <p>If line 28 is <b>over</b> the amount shown above for your filing status, see instructions.</p>	42,403.
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	125,883.
31	<ul style="list-style-type: none"> <li>If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.</li> <li>If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 64 here.</li> <li><b>All others:</b> If line 30 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 30 by 26% (0.26). Otherwise, multiply line 30 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result.</li> </ul>	32,713.
32	Alternative minimum tax foreign tax credit (see instructions)	
33	Tentative minimum tax. Subtract line 32 from line 31	32,713.
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Sch J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)	37,791.
35	<b>AMT.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	0.

**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

<b>36</b> Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31 .....	<b>36</b>	125,883.
<b>37</b> Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter .....	<b>37</b>	157.
<b>38</b> Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter .....	<b>38</b>	0.
<b>39</b> If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter .....	<b>39</b>	157.
<b>40</b> Enter the <b>smaller</b> of line 36 or line 39 .....	<b>40</b>	157.
<b>41</b> Subtract line 40 from line 36 .....	<b>41</b>	125,726.
<b>42</b> If line 41 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 41 by 26% (0.26). Otherwise, multiply line 41 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result .....	<b>42</b>	32,689.
<b>43</b> Enter: <ul style="list-style-type: none"> <li>• \$75,900 if married filing jointly or qualifying widow(er),</li> <li>• \$37,950 if single or married filing separately, or</li> <li>• \$50,800 if head of household.</li> </ul>	<b>43</b>	37,950.
<b>44</b> Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter .....	<b>44</b>	159,949.
<b>45</b> Subtract line 44 from line 43. If zero or less, enter -0- .....	<b>45</b>	0.
<b>46</b> Enter the <b>smaller</b> of line 36 or line 37 .....	<b>46</b>	157.
<b>47</b> Enter the <b>smaller</b> of line 45 or line 46. This amount is taxed at 0% .....	<b>47</b>	0.
<b>48</b> Subtract line 47 from line 46 .....	<b>48</b>	157.
<b>49</b> Enter: <ul style="list-style-type: none"> <li>• \$418,400 if single</li> <li>• \$235,350 if married filing separately</li> <li>• \$470,700 if married filing jointly or qualifying widow(er)</li> <li>• \$444,550 if head of household</li> </ul>	<b>49</b>	418,400.
<b>50</b> Enter the amount from line 45 .....	<b>50</b>	0.
<b>51</b> Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter .....	<b>51</b>	159,949.
<b>52</b> Add line 50 and line 51 .....	<b>52</b>	159,949.
<b>53</b> Subtract line 52 from line 49. If zero or less, enter -0- .....	<b>53</b>	258,451.
<b>54</b> Enter the smaller of line 48 or line 53 .....	<b>54</b>	157.
<b>55</b> Multiply line 54 by 15% (0.15) .....	<b>55</b>	24.
<b>56</b> Add lines 47 and 54 .....	<b>56</b>	157.
<b>If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.</b>		
<b>57</b> Subtract line 56 from line 46 .....	<b>57</b>	0.
<b>58</b> Multiply line 57 by 20% (0.20) .....	<b>58</b>	
<b>If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.</b>		
<b>59</b> Add lines 41, 56, and 57 .....	<b>59</b>	
<b>60</b> Subtract line 59 from line 36 .....	<b>60</b>	
<b>61</b> Multiply line 60 by 25% (0.25) .....	<b>61</b>	
<b>62</b> Add lines 42, 55, 58, and 61 .....	<b>62</b>	32,713.
<b>63</b> If line 36 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 36 by 26% (0.26). Otherwise, multiply line 36 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result .....	<b>63</b>	32,730.
<b>64</b> Enter the <b>smaller</b> of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31 .....	<b>64</b>	32,713.



ALTERNATIVE MINIMUM TAX

Foreign Tax Credit

(Individual, Estate, or Trust)

OMB No. 1545-0121

2017

Attachment Sequence No. 19

Form 1116

Department of the Treasury Internal Revenue Service (99)

Attach to Form 1040, 1040NR, 1041, or 990-T.

Go to www.irs.gov/Form1116 for instructions and the latest information.

Name: MARGARET E. KOZAN Identifying number as shown on page 1 of your tax return

MARGARET E. KOZAN

Use a separate Form 1116 for each category of income listed below. See Categories of Income in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a  Passive category income
- b  General category income
- c  Section 901(j) income
- d  Certain income re-sourced by treaty
- e  Lump-sum distributions

f Resident of (name of country) OTHER COUNTRIES

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
<b>g</b> Enter the name of the foreign country or U.S. possession	OTHER COUNTRIES			
<b>1a</b> Gross income from sources within country shown above and of the type checked above:				<b>1a</b>
<b>b</b> Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions)				
<b>Deductions and losses (Caution: See instructions.):</b>				
<b>2</b> Expenses definitely related to the income on line 1a (attach statement)				
<b>3</b> Pro rata share of other deductions not definitely related:				
<b>a</b> Certain itemized deductions or standard deduction				
<b>b</b> Other deductions (attach statement)				
<b>c</b> Add lines 3a and 3b				
<b>d</b> Gross foreign source income				
<b>e</b> Gross income from all sources	202,825.			
<b>f</b> Divide line 3d by line 3e	.00000			
<b>g</b> Multiply line 3c by line 3f				
<b>4</b> Pro rata share of interest expense:				
<b>a</b> Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
<b>b</b> Other interest expense				
<b>5</b> Losses from foreign sources				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5				<b>6</b>
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				<b>7</b>

Part II Foreign Taxes Paid or Accrued

Country	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued						(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
		In foreign currency			In U.S. dollars				
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends		
A									
B									
C									

8 Add lines A through C, column (s). Enter the total here and on line 9, page 2

LHA For Paperwork Reduction Act Notice, see instructions.

Form 1116 (2017)

**ALTERNATIVE MINIMUM TAX**

**Part III Figuring the Credit**

<b>9</b> Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I .....	<b>9</b>		
<b>10</b> Carryback or carryover (attach detailed computation) .....	<b>10</b>		
<b>11</b> Add lines 9 and 10 .....	<b>11</b>		
<b>12</b> Reduction in foreign taxes .....	<b>12</b>		
<b>13</b> Taxes reclassified under high tax kickout .....	<b>13</b>		
<b>14</b> Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit .....	<b>14</b>		
<b>15</b> Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I .....	<b>15</b>		
<b>16</b> Adjustments to line 15 .....	<b>16</b>		
<b>17</b> Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.) .....	<b>17</b>		
<b>18</b> <b>Individuals:</b> Enter the amount from Form 1040, line 41; or Form 1040NR, line 39. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption .....	<b>18</b>		
<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
<b>19</b> Divide line 17 by line 18. If line 17 is more than line 18, enter "1" .....	<b>19</b>		
<b>20</b> <b>Individuals:</b> Enter the total of Form 1040, lines 44 and 46. If you are a nonresident alien, enter the total of Form 1040NR, lines 42 and 44. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 36, 37, and 39. Foreign estates and trusts should enter the amount from Form 1040NR, line 42 .....	<b>20</b>		
<b>Caution:</b> If you are completing line 20 for separate category <b>e</b> (lump-sum distributions), see instructions.			
<b>21</b> Multiply line 20 by line 19 (maximum amount of credit) .....	<b>21</b>		
<b>22</b> Enter the <b>smaller</b> of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV .....	<b>22</b>		

**Part IV Summary of Credits From Separate Parts III**

<b>23</b> Credit for taxes on passive category income .....	<b>23</b>		
<b>24</b> Credit for taxes on general category income .....	<b>24</b>		
<b>25</b> Credit for taxes on certain income re-sourced by treaty .....	<b>25</b>		
<b>26</b> Credit for taxes on lump-sum distributions .....	<b>26</b>		
<b>27</b> Add lines 23 through 26 .....	<b>27</b>		
<b>28</b> Enter the <b>smaller</b> of line 20 or line 27 .....	<b>28</b>		0.
<b>29</b> Reduction of credit for international boycott operations .....	<b>29</b>		
<b>30</b> Subtract line 29 from line 28. This is your <b>foreign tax credit</b> . Enter here and on Form 1040, line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 41a .....	<b>30</b>		0.



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

▶ **Go to [www.irs.gov/Form8889](http://www.irs.gov/Form8889) for instructions and the latest information.**

Name(s) shown on Form 1040 or Form 1040NR

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶

**MARGARET E. KOZAN**

**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

<b>1</b>	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2017 (see instructions) .....	▶	<input checked="" type="checkbox"/> Self-only	<input type="checkbox"/> Family
<b>2</b>	HSA contributions you made for 2017 (or those made on your behalf), including those made from January 1, 2018, through April 17, 2018, that were for 2017. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions) .....	<b>2</b>		3,400.
<b>3</b>	If you were under age 55 at the end of 2017, and on the first day of <b>every</b> month during 2017, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,400 (\$6,750 for family coverage). <b>All others</b> , see the instructions for the amount to enter .....	<b>3</b>		3,400.
<b>4</b>	Enter the amount you and your employer contributed to your Archer MSAs for 2017 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2017, also include any amount contributed to your spouse's Archer MSAs .....	<b>4</b>		
<b>5</b>	Subtract line 4 from line 3. If zero or less, enter -0- .....	<b>5</b>		3,400.
<b>6</b>	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2017, see the instructions for the amount to enter .....	<b>6</b>		3,400.
<b>7</b>	If you were age 55 or older at the end of 2017, married, and you or your spouse had family coverage under an HDHP at any time during 2017, enter your additional contribution amount (see instructions) .....	<b>7</b>		
<b>8</b>	Add lines 6 and 7 .....	<b>8</b>		3,400.
<b>9</b>	Employer contributions made to your HSAs for 2017 .....	<b>9</b>		
<b>10</b>	Qualified HSA funding distributions .....	<b>10</b>		
<b>11</b>	Add lines 9 and 10 .....	<b>11</b>		
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- .....	<b>12</b>		3,400.
<b>13</b>	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25 .....	<b>13</b>		3,400.
<b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax (see instructions).				

**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

<b>14a</b>	Total distributions you received in 2017 from all HSAs (see instructions) .....	<b>14a</b>	
<b>b</b>	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions) .....	<b>14b</b>	
<b>c</b>	Subtract line 14b from line 14a .....	<b>14c</b>	
<b>15</b>	Qualified medical expenses paid using HSA distributions (see instructions) .....	<b>15</b>	
<b>16</b>	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount .....	<b>16</b>	
<b>17a</b>	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here .....		<input type="checkbox"/>
<b>b</b>	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "HSA" and the amount on the line next to the box .....	<b>17b</b>	

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

**Part III** **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

<b>18</b> Last-month rule .....	<b>18</b>	
<b>19</b> Qualified HSA funding distribution .....	<b>19</b>	
<b>20</b> <b>Total income.</b> Add lines 18 and 19. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount .....	<b>20</b>	
<b>21</b> <b>Additional tax.</b> Multiply line 20 by 10% (0.10). Include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "HDHP" and the amount on the line next to the box .....	<b>21</b>	

Form **8889** (2017)

**Passive Activity Loss Limitations**

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

Name(s) shown on return

Identifying number

MARGARET E. KOZAN

**Part I 2017 Passive Activity Loss** Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

<b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a))	<b>1a</b>		
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b))	<b>1b</b>	( 15,800 )	
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	<b>1c</b>	( )	
<b>d</b> Combine lines 1a, 1b, and 1c	<b>1d</b>		-15,800.

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

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

**All Other Passive Activities**

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

<b>4</b> Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	<b>4</b>		-15,800.
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

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

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

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

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4	<b>5</b>	15,800.	
<b>6</b> Enter \$150,000. If married filing separately, see instructions	<b>6</b>	150,000.	
<b>7</b> Enter modified adjusted gross income, but not less than zero (see instructions)	<b>7</b>	175,492.	
<b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.			
<b>8</b> Subtract line 7 from line 6	<b>8</b>		
<b>9</b> Multiply line 8 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions	<b>9</b>		
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9	<b>10</b>		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.

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

**Part IV Total Losses Allowed**

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total	<b>15</b>		
<b>16</b> <b>Total losses allowed from all passive activities for 2017.</b> Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	<b>16</b>	SEE STATEMENT 17	0.

**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					
<b>Total.</b> Enter on Form 8582, lines 1a, 1b, and 1c		-15,800.			

**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
<b>Total.</b> 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
<b>Total.</b> 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)
<b>Total</b>					

**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				
<b>Total</b>		15,800.	1.000000000	15,800.

**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				
<b>Total</b> .....		15,800.	15,800.	

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

ALTERNATIVE MINIMUM TAX  
**Passive Activity Loss Limitations**

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

Name(s) shown on return

Identifying number

MARGARET E. KOZAN

**Part I 2017 Passive Activity Loss** Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

<b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a))	<b>1a</b>		
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b))	<b>1b</b>	( 15,800 )	
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	<b>1c</b>	( )	
<b>d</b> Combine lines 1a, 1b, and 1c	<b>1d</b>		-15,800.

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

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

**All Other Passive Activities**

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

<b>4</b> Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	<b>4</b>		-15,800.
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

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

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

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

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4	<b>5</b>		15,800.
<b>6</b> Enter \$150,000. If married filing separately, see instructions	<b>6</b>	150,000.	
<b>7</b> Enter modified adjusted gross income, but not less than zero (see instructions)	<b>7</b>	175,492.	
<b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.			
<b>8</b> Subtract line 7 from line 6	<b>8</b>		
<b>9</b> Multiply line 8 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions	<b>9</b>		
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9	<b>10</b>		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.

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

**Part IV Total Losses Allowed**

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total	<b>15</b>		
<b>16</b> <b>Total losses allowed from all passive activities for 2017.</b> Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	<b>16</b>	SEE STATEMENT 22	0.

**ALTERNATIVE MINIMUM TAX**

Form 8582 (2017) **MARGARET E. KOZAN**

**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					
<b>Total. Enter on Form 8582, lines 1a, 1b, and 1c</b> ▶		-15,800.			

**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
<b>Total. Enter on Form 8582, lines 2a and 2b</b> ▶			

**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
<b>Total. Enter on Form 8582, lines 3a, 3b, and 3c</b> ▶					

**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)
<b>Total</b> ▶					

**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				
<b>Total</b> ▶		15,800.	1.000000000	15,800.

ALTERNATIVE MINIMUM TAX

**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				
<b>Total</b> .....		15,800.	15,800.	

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



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

▶ Attach to your tax return.

**SUMMARY**

**2017**

Attachment  
 Sequence No. **179**

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

**MARGARET E. KOZAN**

**ALL BUSINESS ACTIVITIES**

**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	510,000.
2	Total cost of section 179 property placed in service (see instructions)	2	0.
3	Threshold cost of section 179 property before reduction in limitation	3	2,030,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
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	510,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>TOTAL ALLOWABLE PASS-THROUGH SECTION 179 EXPENSE</b> 5,140.			
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	5,140.
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	5,140.
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	188,549.
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	5,140.
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't 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 (Don't include listed property.) (See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2017	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 2017 Tax Year Using the General Depreciation System**

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

**Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System**

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

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

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

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

▶ Attach to your tax return. **SCHEDULE E- 2**

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Business or activity to which this form relates

2053 DIXIE BELLE DRIVE -  
 2053 DIXIE BELLE DRIVE

Identifying number

**MARGARET E. KOZAN**

**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.

<b>1</b> Maximum amount (see instructions) .....	<b>1</b>	
<b>2</b> Total cost of section 179 property placed in service (see instructions) .....	<b>2</b>	
<b>3</b> Threshold cost of section 179 property before reduction in limitation .....	<b>3</b>	
<b>4</b> Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- .....	<b>4</b>	
<b>5</b> Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions .....	<b>5</b>	
<b>6</b> (a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b> Listed property. Enter the amount from line 29 .....	<b>7</b>	
<b>8</b> Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 .....	<b>8</b>	
<b>9</b> Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 .....	<b>9</b>	
<b>10</b> Carryover of disallowed deduction from line 13 of your 2016 Form 4562 .....	<b>10</b>	
<b>11</b> Business income limitation. Enter the smaller of business income (not less than zero) or line 5 .....	<b>11</b>	
<b>12</b> Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 .....	<b>12</b>	
<b>13</b> Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12 .....	<b>13</b>	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)**

<b>14</b> Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year .....	<b>14</b>	
<b>15</b> Property subject to section 168(f)(1) election .....	<b>15</b>	
<b>16</b> Other depreciation (including ACRS) .....	<b>16</b>	5,488.

**Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**

**Section A**

<b>17</b> MACRS deductions for assets placed in service in tax years beginning before 2017 .....	<b>17</b>	
<b>18</b> 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 2017 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	/		27.5 yrs.	MM	S/L	
	/		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 2017 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.)**

<b>21</b> Listed property. Enter amount from line 28 .....	<b>21</b>	
<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. ....	<b>22</b>	5,488.
<b>23</b> For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs .....	<b>23</b>	

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

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (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: Table with columns for percentage and other details.

27 Property used 50% or less in a qualified business use: Table with columns for percentage and S/L status.

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.

Table for Section B with columns (a) through (f) for Vehicle miles and usage questions (30-36).

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 aren't more than 5% owners or related persons.

Table for Section C with questions 37-41 and Yes/No columns.

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

Part VI Amortization

Table with 6 columns: (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 2017 tax year: Table with columns for percentage and other details.

43 Amortization of costs that began before your 2017 tax year 43

44 Total. Add amounts in column (f). See the instructions for where to report 44

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

▶ Attach to your tax return. **SCHEDULE E- 1**

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Business or activity to which this form relates

Identifying number

415 LAKEPOINTE DRIVE  
 #210 - 415 LAKEPOINTE DR

MARGARET E. KOZAN

**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	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2016 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 don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't 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	4,353.

**Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2017	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 2017 Tax Year Using the General Depreciation System**

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

**Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System**

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

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

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	4,353.
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

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (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: Table with 9 columns for percentage and cost.

27 Property used 50% or less in a qualified business use: Table with 9 columns for percentage and cost.

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.

Table for Section B with 6 main rows (30-36) and 12 sub-columns for vehicle types and personal use availability.

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 aren't more than 5% owners or related persons.

Table for Section C with 5 rows (37-41) and 2 columns (Yes/No).

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

Part VI Amortization

Table for Part VI with 6 columns: (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 2017 tax year: Table with 6 columns.

43 Amortization of costs that began before your 2017 tax year 43

44 Total. Add amounts in column (f). See the instructions for where to report 44

## Form 1116

## U.S. and Foreign Source Income Summary

NAME

MARGARET E. KOZAN

INCOME TYPE	TOTAL	U.S.	FOREIGN PASSIVE
Compensation	20,165.	20,165.	
Dividends/Distributions	157.	157.	
Interest			
Capital Gains			
Business/Profession			
Rent/Royalty	19,259.	19,259.	
State/Local Refunds			
Partnership/S Corporation	163,244.	163,244.	
Trust/Estate			
Other Income			
Gross Income	202,825.	202,825.	
Less:			
Section 911 Exclusion			
Capital Losses			
Capital Gains Tax Adjustment			
Total Income - Form 1116	202,825.	202,825.	
Deductions:			
Business/Profession Expenses			
Rent/Royalty Expenses	19,259.	19,259.	
Partnership/S Corporation Losses			
Trust/Estate Losses			
Capital Losses			
Non-capital Losses			
Individual Retirement Account			
Moving Expenses			
Self-employment Tax Deduction			
Self-employment Health Insurance	4,674.	4,674.	
Keogh Contributions			
Alimony			
Forfeited Interest			
Foreign Housing Deduction			
Other Adjustments	3,400.	3,400.	
Capital Gains Tax Adjustment			
Total Deductions	27,333.	27,333.	
Adjusted Gross Income	175,492.	175,492.	
Less Itemized Deductions:			
Specifically Allocated	910.	910.	
Home Mortgage Interest	6,296.	6,296.	
Other Interest			
Ratably Allocated	4,130.	4,130.	
Total Adjustments to Adjusted Gross Income	11,336.	11,336.	
Taxable Income Before Exemptions	164,156.	164,156.	

**Form 1116**

**Allocation of Itemized Deductions**

NAME  
**MARGARET E. KOZAN** XXXXXXXXXX

	Total Itemized Deductions	Itemized Deductions After Sec. 68 Reduction	Form 1116		
			Specifically U.S.	Specifically Foreign	Ratable
Taxes .....	4,130.	4,130.			4,130.
Interest - Not Including Investment Interest .....	6,296.	6,296.	6,296.		
Contributions .....	910.	910.	910.		
Miscellaneous Deductions Subject to 2% .....					
Other Miscellaneous Deductions - Not Including Gambling Losses .....					
Foreign Adjustment .....					
Total Itemized Deductions Subject to Sec. 68 .....	11,336.	11,336.			
Add Itemized Deductions Not Subject to Sec. 68:					
Medical/Dental .....					
Investment Interest .....					
Casualty Losses .....					
Gambling Losses .....					
Qualified contributions .....					
Foreign Adjustment .....					
Total Itemized Deductions .....	11,336.				
Total Allowed on Schedule A .....		11,336.	7,206.		4,130.



FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 1

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T MARGARET E. KOZAN P.A.	20,165.	6,465.			2,076.	486.
TOTALS	20,165.	6,465.			2,076.	486.

FORM 1040 QUALIFIED DIVIDENDS STATEMENT 2

NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
ENTERGY CORPORATION	42.	42.
TARGET CORPORATION	115.	115.
TOTAL INCLUDED IN FORM 1040, LINE 9B		157.





FORM 1040 SELF-EMPLOYED HEALTH INSURANCE DEDUCTION WORKSHEET STATEMENT 3

MARGARET E. KOZAN

MARGARET E. KOZAN, P.A.

1	NONSPECIFIED HEALTH INSURANCE PAYMENTS	4,674.
2	NET PROFIT FROM TRADE OR BUSINESS UNDER WHICH INSURANCE PLAN IS ESTABLISHED	33,491.
3	TOTAL OF ALL NET PROFITS AND EARNED INCOME. S CORPORATIONS SKIP TO LINE 9	
4	DIVIDE LINE 2 BY LINE 3	
5	DEDUCTIBLE PORTION OF SELF-EMPLOYMENT TAX	
6	LINE 4 TIMES LINE 5	
7	LINE 2 MINUS LINE 6	
8	SELF-EMPLOYED SEP, SIMPLE, AND QUALIFIED PLANS ATTRIBUTABLE TO TRADE OR BUSINESS NAMED ABOVE	
9	LINE 7 MINUS LINE 8. S CORPORATIONS ENTER WAGES RECEIVED	33,491.
10	FORM 2555, LINE 45 ATTRIBUTABLE TO THE TRADE OR BUSINESS NAMED ABOVE	
11	LINE 9 MINUS LINE 10	33,491.
12	SELF-EMPLOYED HEALTH INSURANCE DEDUCTION. LESSER OF LINE 1 OR LINE 11	4,674.

FORM 1040 CURRENT YEAR ESTIMATES AND AMOUNT APPLIED FROM PREVIOUS YEAR STATEMENT 4

DESCRIPTION	AMOUNT
PRIOR YEAR OVERPAYMENT APPLIED	1,276.
TOTAL TO FORM 1040, LINE 65	1,276.



SCHEDULE A CASH CONTRIBUTIONS STATEMENT 5

DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 50% LIMIT	AMOUNT 30% LIMIT
CHARITY TREKS INC		25.	
WORLD RELIEF		25.	
FROM K-1 - MARGARET E. KOZAN, P.A.		660.	
SUBTOTALS		710.	
TOTAL TO SCHEDULE A, LINE 16			710.

SCHEDULE A MORTGAGE INTEREST AND POINTS REPORTED ON FORM 1098 STATEMENT 6

DESCRIPTION	AMOUNT
BANK OF AMERICA, N.A., PO BOX 31785, TAMPA, FL 33631-3785	1,043.
NATIONSTAR MORTGAGE LLC D/B/A MR. COOPER, 8950 CYPRESS WATERS BLVD., COPPELL	5,253.
TOTAL TO SCHEDULE A, LINE 10	6,296.

SCHEDULE A CONTRIBUTIONS OTHER THAN CASH OR CHECK STATEMENT 7

DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 50% LIMIT	AMOUNT 30% LIMIT	AMOUNT 20% LIMIT
GOODWILL		200.		
SUBTOTALS		200.		
TOTAL TO SCHEDULE A, LINE 17				200.



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SCHEDULE A STATE AND LOCAL GENERAL SALES TAXES STATEMENT 8

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DESCRIPTION	AMOUNT
STATE SALES TAX	1,164.
LOCAL SALES TAX	97.
TOTAL TO SCHEDULE A, LINE 5	1,261.



SCHEDULE A GENERAL SALES TAX DEDUCTION WORKSHEET STATEMENT 9

1	ENTER YOUR STATE GENERAL SALES TAXES FROM THE APPLICABLE TABLE. FLORIDA IF, FOR ALL OF 2017, YOU LIVED ONLY IN CONNECTICUT, THE DISTRICT OF COLUMBIA, INDIANA, KENTUCKY, MAINE, MARYLAND, MASSACHUSETTS, MICHIGAN, NEW JERSEY, OR RHODE ISLAND, SKIP LINES 2 THROUGH 5, ENTER -0- ON LINE 6, AND GO TO LINE 7. OTHERWISE, GO TO LINE 2.	1,164.
2	DID YOU LIVE IN ALASKA, ARIZONA, ARKANSAS, COLORADO, GEORGIA, ILLINOIS, LOUISIANA, MISSISSIPPI, MISSOURI, NEW YORK, NORTH CAROLINA, SOUTH CAROLINA, TENNESSEE, UTAH, OR VIRGINIA IN 2017? IF NO, ENTER -0-. IF YES, ENTER YOUR LOCAL GENERAL SALES TAXES FROM THE APPLICABLE TABLE.	0.
3	DID YOUR LOCALITY IMPOSE A LOCAL GENERAL SALES TAX IN 2017? RESIDENTS OF CALIFORNIA AND NEVADA SEE INSTRUCTIONS. IF NO, SKIP LINES 3 THROUGH 5, ENTER -0- ON LINE 6 AND GO TO LINE 7. IF YES, ENTER YOUR LOCAL GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN.	.5000
4	DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, SKIP LINES 4 AND 5 AND GO TO LINE 6. IF YES, ENTER YOUR STATE GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN.	6.0000
5	DIVIDE LINE 3 BY LINE 4. ENTER THE RESULT AS A DECIMAL (ROUNDED TO AT LEAST THREE PLACES).	.0830
6	DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, MULTIPLY LINE 2 BY LINE 3. IF YES, MULTIPLY LINE 1 BY LINE 5.	97.
6A	ADD LINE 1 AND LINE 6.	<hr/> 1,261.
6B	PART-YEAR DAYS RATE.	1.000000
6C	MULTIPLY LINE 6A BY LINE 6B.	<hr/> 1,261.
7	ENTER YOUR GENERAL SALES TAXES PAID ON SPECIFIED ITEMS, IF ANY.	
8	DEDUCTION FOR GENERAL SALES TAXES. ADD LINES 6C AND 7. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 5 AND CHECK BOX "B" ON THAT LINE.	<hr/> 1,261.

SCHEDULE E	OTHER EXPENSES	STATEMENT 10
2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE UNIT 2053E, ORLANDO, FL 3281		
DESCRIPTION		AMOUNT
BANK CHARGES		32.
CONDO ASSOC. FEES		3,710.
TOTAL TO SCHEDULE E, PAGE 1, LINE 19		3,742.

SCHEDULE E	OTHER EXPENSES	STATEMENT 11
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE SPRINGS, FL		
DESCRIPTION		AMOUNT
CONDO ASSOC. FEES		3,520.
APPLICATION FEE		50.
TOTAL TO SCHEDULE E, PAGE 1, LINE 19		3,570.

SCHEDULE E	OTHER INCOME	STATEMENT 12
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE SPRINGS, FL		
DESCRIPTION		AMOUNT
ONE SOURCE MANAGEMENT SOLUTIONS - RENTS FROM 1099		6,699.
TOTAL TO SCHEDULE E, PAGE 1		6,699.



FORM 6251 EXEMPTION WORKSHEET STATEMENT 13

1	ENTER: \$54,300 IF SINGLE OR HEAD OF HOUSEHOLD; \$84,500 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$42,250 IF MARRIED FILING SEPARATELY		54,300.
2	ENTER YOUR ALTERNATIVE MINIMUM TAXABLE INCOME (AMTI) FORM 6251, LINE 28	168,286.	
3	ENTER: \$120,700 IF SINGLE OR HEAD OF HOUSEHOLD; \$160,900 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$80,450 IF MARRIED FILING SEPARATELY	120,700.	
4	SUBTRACT LINE 3 FROM LINE 2. IF ZERO OR LESS ENTER -0-	<u>47,586.</u>	
5	MULTIPLY LINE 4 BY 25% (.25)		11,897.
6	SUBTRACT LINE 5 FROM LINE 1. IF ZERO OR LESS, ENTER -0-. IF ANY OF THE THREE CONDITIONS UNDER CERTAIN CHILDREN UNDER AGE 24 APPLY TO YOU, COMPLETE LINES 7 THROUGH 10. OTHERWISE, STOP HERE AND ENTER THIS AMOUNT ON FORM 6251, LINE 29, AND GO TO FORM 6251, LINE 30		<u>42,403.</u>
7	MINIMUM EXEMPTION AMOUNT FOR CERTAIN CHILDREN UNDER AGE 24		
8	ENTER YOUR EARNED INCOME, IF ANY		
9	ADD LINES 7 AND 8		
10	ENTER THE SMALLER OF LINE 6 OR LINE 9 HERE AND ON FORM 6251, LINE 29, AND GO TO FORM 6251, LINE 30		

FORM 8582 ACTIVE RENTAL OF REAL ESTATE - WORKSHEET 1 STATEMENT 14

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE	0.	-7,812.			-7,812.
2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE UNIT	0.	-7,988.			-7,988.
<b>TOTALS</b>	<u>0.</u>	<u>-15,800.</u>			<u>-15,800.</u>



FORM 8582 ALLOCATION OF UNALLOWED LOSSES - WORKSHEET 5 STATEMENT 15

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE	SCH E	7,812.	.494430380	7,812.
2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE UNIT 2053E, ORLA	SCH E	7,988.	.505569620	7,988.
TOTALS		15,800.	1.000000000	15,800.

FORM 8582 ALLOWED LOSSES - WORKSHEET 6 STATEMENT 16

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE	SCH E	7,812.	7,812.	
2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE UNIT 2053E, ORLA	SCH E	7,988.	7,988.	
TOTALS		15,800.	15,800.	

FORM 8582 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 17

A NAME	FORM OR SCHEDULE	PRIOR YEAR GAIN/LOSS	C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X 415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE	SCH E	-7,812.		-7,812.	7,812.	
X 2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE	SCH E	-7,988.		-7,988.	7,988.	
TOTALS		-15,800.		-15,800.	15,800.	

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME

TOTAL TO FORM 8582, LINE 16

INCOME

WAGES, SALARIES, TIPS ETC.	20,165.
DIVIDEND INCOME	157.
TAXABLE REFUNDS	
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

ADD: PASSIVE LOSSES	
SUBTRACT: PASSIVE INCOME	

SALE OF ASSETS

ADD: PASSIVE/RREA PROFESSIONAL LOSSES	
SUBTRACT: PASSIVE INCOME	

RENTAL, ROYALTY OR PASSTHROUGH INCOME OR LOSS	163,244.
---	----------

ADD: PASSIVE/RREA PROFESSIONAL LOSSES	
SUBTRACT: PASSIVE INCOME	

	163,244.
--	----------

FARM OR FARM RENTAL INCOME OR LOSS	
------------------------------------	--

ADD: PASSIVE/RREA PROFESSIONAL LOSSES	
SUBTRACT: PASSIVE INCOME	

TOTAL INCOME	183,566.
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ADJUSTMENTSMOVING EXPENSES

SELF-EMPLOYED HEALTH INSURANCE DEDUCTION	4,674.
PENALTY ON EARLY WITHDRAWAL OF SAVINGS	

ALIMONY PAID	
--------------	--

KEOGH/SEP DEDUCTION	
---------------------	--

OTHER ADJUSTMENTS	3,400.
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TOTAL ADJUSTMENTS	8,074.
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TOTAL TO FORM 8582, LINE 7	175,492.
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FORM 8582 ALTERNATIVE MINIMUM TAX STATEMENT 19  
 ACTIVE RENTAL OF REAL ESTATE - WORKSHEET 1

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE	0.	-7,812.			-7,812.
2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE UNIT	0.	-7,988.			-7,988.
TOTALS	0.	-15,800.			-15,800.

FORM 8582 ALTERNATIVE MINIMUM TAX STATEMENT 20  
 ALLOCATION OF UNALLOWED LOSSES - WORKSHEET 5

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE	SCH E	7,812.	.494430380	7,812.
2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE UNIT 2053E, ORLA	SCH E	7,988.	.505569620	7,988.
TOTALS		15,800.	1.000000000	15,800.

FORM 8582 ALTERNATIVE MINIMUM TAX STATEMENT 21  
 ALLOWED LOSSES - WORKSHEET 6

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE	SCH E	7,812.	7,812.	
2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE UNIT 2053E, ORLA	SCH E	7,988.	7,988.	
TOTALS		15,800.	15,800.	



FORM 8582AMT SUMMARY OF PASSIVE ACTIVITIES - AMT STATEMENT 22

NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X 415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE	SCH E	-7,812.		-7,812.	7,812.	
X 2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE	SCH E	-7,988.		-7,988.	7,988.	
TOTALS		-15,800.		-15,800.	15,800.	
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						
TOTAL TO FORM 8582AMT, LINE 16						

FORM 4562 PART I - BUSINESS INCOME STATEMENT 23

INCOME TYPE	AMOUNT
WAGES	20,165.
S CORPORATIONS	168,384.
TOTAL BUSINESS INCOME USED IN FORM 4562, LINE 11	188,549.

FORM 1116 U.S. AND FOREIGN SOURCE INCOME SUMMARY STATEMENT 24  
TOTAL PARTNERSHIP/S-CORPORATION INCOME/LOSS

DESCRIPTION	INCOME	LOSS
MARGARET E. KOZAN, P.A.	163,244.	
TOTAL PARTNERSHIP/S-CORPORATION INCOME/LOSS	163,244.	

# Two-Year Comparison Worksheet

# 2017

Name(s) as shown on return

**MARGARET E. KOZAN**

Social security number

2016 Filing Status **SINGLE**

2017 Filing Status **SINGLE**

2016 Tax Bracket **1500.0**

2017 Tax Bracket **28.0%**

Description	Tax Year 2016	Tax Year 2017	Increase (Decrease)
WAGES, SALARIES, AND TIPS	8,764.	20,165.	11,401.
SCHEDULE B - ORDINARY DIVIDENDS	147.	157.	10.
SCHEDULE B - QUALIFIED DIVIDENDS	147.	157.	10.
TAXABLE IRA DISTRIBUTIONS	29,108.	0.	-29,108.
SCHEDULE E (RENTAL AND PASSTHROUGH)	12,710.	163,244.	150,534.
TOTAL INCOME	50,729.	183,566.	132,837.
HEALTH SAVINGS ACCOUNT DEDUCTION	0.	3,400.	3,400.
SELF-EMPLOYED HEALTH INS. DEDUCTION	4,264.	4,674.	410.
TOTAL ADJUSTMENTS	4,264.	8,074.	3,810.
ADJUSTED GROSS INCOME	46,465.	175,492.	129,027.
TAXES	3,446.	4,130.	684.
INTEREST (DEDUCTIBLE)	5,973.	6,296.	323.
CONTRIBUTIONS	275.	910.	635.
TOTAL ITEMIZED DEDUCTIONS	9,694.	11,336.	1,642.
INCOME BEFORE EXEMPTIONS	36,771.	164,156.	127,385.
PERSONAL EXEMPTIONS	4,050.	4,050.	
TAXABLE INCOME	32,721.	160,106.	127,385.
TAX	4,423.	37,791.	33,368.
TAX BEFORE CREDITS	4,423.	37,791.	33,368.
TAX AFTER NON-REFUNDABLE CREDITS	4,423.	37,791.	33,368.
TOTAL TAX	4,423.	37,791.	33,368.
FEDERAL INCOME TAX WITHHELD	5,699.	6,465.	766.
ESTIMATED TAX PAYMENTS	0.	1,276.	1,276.
TOTAL PAYMENTS	5,699.	7,741.	2,042.
TAX OVERPAID	1,276.	0.	-1,276.
OVERPAYMENT APPLIED TO ESTIMATE	1,276.	0.	-1,276.
BALANCE DUE	0.	30,050.	30,050.

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.  
▶ Go to [www.irs.gov/Form1120S](http://www.irs.gov/Form1120S) for instructions and the latest information.

**2017**

Department of the Treasury  
Internal Revenue Service

For calendar year 2017 or tax year beginning , and ending

<b>A</b> S election effective date 06/22/2011	<b>TYPE OR PRINT</b>	Name <b>MARGARET E. KOZAN, P.A.</b>	<b>D</b> Employer identification number **-*****
<b>B</b> Business activity code number (see instructions) 812990		Number, street, and room or suite no. If a P.O. box, see instructions. <b>803 MARYLAND AVENUE</b>	<b>E</b> Date incorporated 06/22/2011
<b>C</b> Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code <b>WINTER PARK, FL 32789</b>	<b>F</b> Total assets (see instructions) \$ 153,966.

**G** Is the corporation electing to be an S corporation beginning with this tax year?  Yes  No If "Yes," attach Form 2553 if not already filed

**H** Check if: (1)  Final return (2)  Name change (3)  Address change (4)  Amended return (5)  S election termination or revocation

**I** Enter the number of shareholders who were shareholders during any part of the tax year **1**

**Caution:** Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

<b>Income</b>	<b>1 a</b> Gross receipts or sales <b>231,765.</b>	<b>b</b> Return and allowances	<b>c</b> Bal. Subtract line 1b from line 1a	<b>1c</b>	<b>231,765.</b>
	<b>2</b> Cost of goods sold (attach Form 1125-A)			<b>2</b>	
	<b>3</b> Gross profit. Subtract line 2 from line 1c			<b>3</b>	<b>231,765.</b>
	<b>4</b> Net gain (loss) from Form 4797, line 17 (attach Form 4797)			<b>4</b>	
	<b>5</b> Other income (loss) (attach statement)			<b>5</b>	
	<b>6</b> Total income (loss). Add lines 3 through 5			<b>6</b>	<b>231,765.</b>
<b>Deductions (See instructions for limitations)</b>	<b>7</b> Compensation of officers (see instrs. - attach Form 1125-E)			<b>7</b>	<b>38,165.</b>
	<b>8</b> Salaries and wages (less employment credits)			<b>8</b>	
	<b>9</b> Repairs and maintenance			<b>9</b>	
	<b>10</b> Bad debts			<b>10</b>	
	<b>11</b> Rents			<b>11</b>	
	<b>12</b> Taxes and licenses <b>STATEMENT 1</b>			<b>12</b>	<b>2,949.</b>
	<b>13</b> Interest			<b>13</b>	
	<b>14</b> Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			<b>14</b>	
	<b>15</b> Depletion (Do not deduct oil and gas depletion.)			<b>15</b>	
	<b>16</b> Advertising			<b>16</b>	<b>193.</b>
	<b>17</b> Pension, profit-sharing, etc., plans			<b>17</b>	
	<b>18</b> Employee benefit programs			<b>18</b>	<b>8,300.</b>
	<b>19</b> Other deductions (attach statement) <b>STATEMENT 2</b>			<b>19</b>	<b>13,774.</b>
	<b>20</b> Total deductions. Add lines 7 through 19			<b>20</b>	<b>63,381.</b>
	<b>21</b> Ordinary business income (loss). Subtract line 20 from line 6			<b>21</b>	<b>168,384.</b>

<b>Tax and Payments</b>	<b>22 a</b> Excess net passive income or LIFO recapture tax (see instructions)	<b>22a</b>		<b>22c</b>	
	<b>b</b> Tax from Schedule D (Form 1120S)	<b>22b</b>			
	<b>c</b> Add lines 22a and 22b				
	<b>23 a</b> 2017 estimated tax payments and 2016 overpayment credited to 2017	<b>23a</b>		<b>23d</b>	
	<b>b</b> Tax deposited with Form 7004	<b>23b</b>			
	<b>c</b> Credit for federal tax paid on fuels (attach Form 4136)	<b>23c</b>			
	<b>d</b> Add lines 23a through 23c				
	<b>24</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>			<b>24</b>	
	<b>25</b> Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed			<b>25</b>	
	<b>26</b> Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			<b>26</b>	
<b>27</b> Enter amount from line 26 Credited to 2018 estimated tax		<b>Refunded</b>	<b>27</b>		

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

**Sign Here** Signature of officer: \_\_\_\_\_ Date: \_\_\_\_\_ Title: **PRESIDENT**

May the IRS discuss this return with the preparer shown below (see instr.?)  Yes  No

<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>MICHAEL S. BORCHECK, CPA</b>	Preparer's signature <b>MICHAEL S. BORCHECK, CPA</b>	Date <b>04/05/18</b>	Check if self-employed <input type="checkbox"/>	PTIN [REDACTED]
	Firm's name <b>CARR, RIGGS &amp; INGRAM, LLC</b>	Firm's EIN <b>** - *****</b>		Phone no. <b>407 644-7455</b>	
	Firm's address <b>1031 W. MORSE BLVD., SUITE 200 WINTER PARK, FL 32789-3750</b>				

Schedule B Other Information (see instructions)	Yes	No		
1 Check accounting method: (a) <input type="checkbox"/> Cash (b) <input checked="" type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) ▶ _____				
2 See the instructions and enter the: (a) Business activity ▶ <b>LEGAL SERVICES</b> (b) Product or service ▶ <b>LEGAL SERVICES</b>				
3 At any time during the tax year, was any shareholder in the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation .....		X		
4 At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below .....		X		
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%. Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below .....		X		
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? .....		X		
If "yes" complete lines (i) and (ii) below				
(i) Total shares of restricted stock .....				
(ii) Total shares of non-restricted stock .....				
b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? .....		X		
If "yes" complete lines (i) and (ii) below				
(i) Total shares of stock outstanding at the end of the tax year .....				
(ii) Total shares of stock outstanding if all instruments were executed .....				
6 Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide info. on any reportable transaction? ...		X		
7 Check this box if the corporation issued publicly offered debt instruments with original issue discount .....				
If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.				
8 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years .....				
9 Enter the accumulated earnings and profits of the corporation at the end of the tax year .....				
10 Does the corporation satisfy both of the following conditions? a The corporation's total receipts (see instructions) for the tax year were less than \$250,000 .....				
b The corporation's total assets at the end of the tax year were less than \$250,000 .....	X			
If "Yes," the corporation is not required to complete Schedules L and M-1				
11 During the tax year, did the corporation have any non-shareholder debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? .....		X		
If "Yes," enter the amount of principal reduction .....				
12 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions .....		X		
13a Did the corporation make any payments in 2017 that would require it to file Form(s) 1099? .....				
b If "Yes," did the corporation file or will it file all required Forms 1099? .....				

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	168,384.
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends	5a	
	b Qualified dividends	5b	
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
Deductions	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	
	b Collectibles (28%) gain (loss)	8b	
	c Unrecaptured section 1250 gain (attach statement)	8c	
	9 Net section 1231 gain (loss) (attach Form 4797)	9	
	10 Other income (loss) (see instructions) Type	10	
Deductions	11 Section 179 deduction (attach Form 4562)	11	5,140.
	12a Charitable contributions STATEMENT 3	12a	660.
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type (2) Amount Other deductions (see instructions) Type	12c(2)	
Credits	d Other deductions (see instructions) Type	12d	
	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c	
	d Other rental real estate credits (see instructions) Type	13d	
	e Other rental credits (see instructions) Type	13e	
	f Biofuel producer credit (attach Form 6478)	13f	
Foreign Transactions	g Other credits (see instructions) Type	13g	
	14a Name of country or U.S. possession		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level Foreign gross income sourced at corporate level	14c	
	d Passive category	14d	
	e General category	14e	
	f Other (attach statement) Deductions allocated and apportioned at shareholder level	14f	
	g Interest expense	14g	
	h Other Deductions allocated and apportioned at corporate level to foreign source income	14h	
	i Passive category	14i	
	j General category	14j	
	k Other (attach statement) Other information	14k	
	l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l	
	m Reduction in taxes available for credit (attach statement)	14m	
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties - gross income	15d	
	e Oil, gas, and geothermal properties - deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses STATEMENT 4	16c	114.
	d Distributions (attach statement if required)	16d	40,263.
	e Repayment of loans from shareholders	16e	

<b>Schedule K</b> Shareholders' Pro Rata Share Items (continued)		Total amount	
<b>Other Information</b>	17a Investment income .....	17a	
	b Investment expenses .....	17b	
	c Dividend distributions paid from accumulated earnings and profits .....	17c	
	d Other items and amounts (att. stmt.) .....		
<b>Reconciliation</b>	<b>18 Income/loss reconciliation.</b> Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l .....	18	162,584.

<b>Schedule L</b> Balance Sheets per Books	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash .....		2,435.		153,966.
2 a Trade notes and accounts receivable .....				
b Less allowance for bad debts .....				
3 Inventories .....				
4 U.S. government obligations .....				
5 Tax-exempt securities .....				
6 Other current assets (att. stmt.) .....				
7 Loans to shareholders .....				
8 Mortgage and real estate loans .....				
9 Other investments (att. stmt.) .....				
10 a Buildings and other depreciable assets .....	5,847.		10,987.	
b Less accumulated depreciation .....	5,847.	0.	10,987.	0.
11 a Depletable assets .....				
b Less accumulated depletion .....				
12 Land (net of any amortization) .....				
13 a Intangible assets (amortizable only) .....				
b Less accumulated amortization .....				
14 Other assets (att. stmt.) .....				
15 Total assets .....		2,435.		153,966.
<b>Liabilities and Shareholders' Equity</b>				
16 Accounts payable .....				
17 Mortgages, notes, bonds payable in less than 1 year .....				
18 Other current liabilities (att. stmt.) .....	STATEMENT 5	0.		29,324.
19 Loans from shareholders .....				
20 Mortgages, notes, bonds payable in 1 year or more .....				
21 Other liabilities (att. stmt.) .....				
22 Capital stock .....				
23 Additional paid-in capital .....		231.		231.
24 Retained earnings .....	STATEMENT 6	2,204.		124,411.
25 Adjustments to shareholders' equity (att. stmt.) .....				
26 Less cost of treasury stock .....		( )		( )
27 Total liabilities and shareholders' equity .....		2,435.		153,966.

JWA

Form 1120S (2017)

**Schedule M-1**

**Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

Note: The corporation may be required to file Schedule M-3 (see instructions)

1 Net income (loss) per books	162,470.	5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize): a Tax-exempt interest \$	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):			
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize): a Depreciation \$ b Travel and entertainment \$ 114.	114.	6 Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize): a Depreciation \$	
4 Add lines 1 through 3	162,584.	7 Add lines 5 and 6	
		8 Income (loss) (Schedule K, line 18). Line 4 less line 7	162,584.

**Schedule M-2**

**Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed** (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1 Balance at beginning of tax year	2,204.		
2 Ordinary income from page 1, line 21	168,384.		
3 Other additions			
4 Loss from page 1, line 21	( )		
5 Other reductions STATEMENT 7	( 5,914.)	( )	
6 Combine lines 1 through 5	164,674.		
7 Distributions other than dividend distributions	40,263.		
8 Balance at end of tax year. Subtract line 7 from line 6	124,411.		

JWA

Form 1120S (2017)

Taxpayer



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

OMB No. 1545-0172

**2017**  
 Attachment  
 Sequence No. 179

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

MARGARET E. KOZAN, P.A.

OTHER DEPRECIATION

\*\* - \*\*\*\*\*

<b>Part I Election To Expense Certain Property Under Section 179</b> Note: If you have any listed property, complete Part V before you complete Part I.		
1 Maximum amount (see instructions)	1 510,000.	
2 Total cost of section 179 property placed in service (see instructions)	2 5,140.	
3 Threshold cost of section 179 property before reduction in limitation	3 2,030,000.	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4 0.	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5 510,000.	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
APPLE MACBOOK PRO	3,239.	3,239.
APPLE IMAC	1,901.	1,901.
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8 5,140.	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9 5,140.	
10 Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11 206,549.	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12 5,140.	
13 Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

<b>Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)</b>	
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

<b>Part III MACRS Depreciation (Don't include listed property.) (See instructions.)</b>	
<b>Section A</b>	
17 MACRS deductions for assets placed in service in tax years beginning before 2017	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"/>	

<b>Section B - Assets Placed in Service During 2017 Tax Year Using the General Depreciation System</b>						
(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

<b>Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System</b>						
20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs.	MM	S/L	

<b>Part IV Summary (See instructions.)</b>	
21 Listed property. Enter amount from line 28	21
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22
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

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (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: Table with 9 columns for property details and depreciation.

27 Property used 50% or less in a qualified business use: Table with 9 columns for property details and depreciation.

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.

Table for Section B with 6 main rows (30-36) and 12 sub-columns for vehicle use questions (a-f, Yes/No).

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 aren't more than 5% owners or related persons.

Table for Section C with 5 rows (37-41) and 2 columns (Yes/No).

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

Part VI Amortization

Table for Part VI with 6 columns: (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 2017 tax year: Table with 6 columns for amortization details.

43 Amortization of costs that began before your 2017 tax year 43

44 Total. Add amounts in column (f). See the instructions for where to report 44

FORM 1120S	TAXES AND LICENSES	STATEMENT	1
DESCRIPTION		AMOUNT	
OTHER TAXES & LICENSES			338.
PAYROLL TAXES			2,611.
TOTAL TO FORM 1120S, PAGE 1, LINE 12			2,949.

FORM 1120S	OTHER DEDUCTIONS	STATEMENT	2
DESCRIPTION		AMOUNT	
BANK CHARGES			17.
DUES AND SUBSCRIPTIONS			1,760.
INSURANCE			1,589.
MEALS AND ENTERTAINMENT			114.
MISCELLANEOUS EXPENSE			1,538.
OFFICE EXPENSE			3,151.
POSTAGE			45.
PROFESSIONAL FEES			890.
RESEARCH			396.
SUPPLIES			1,167.
TELEPHONE			1,855.
TRAVEL EXPENSE			1,252.
TOTAL TO FORM 1120S, PAGE 1, LINE 19			13,774.

SCHEDULE K	CHARITABLE CONTRIBUTIONS			STATEMENT	3
DESCRIPTION	NO LIMIT	50% / 100% LIMIT	30% LIMIT	20% LIMIT	
CONTRIBUTIONS		660.			
TOTALS TO SCHEDULE K, LINE 12A		660.			

SCHEDULE K	NONDEDUCTIBLE EXPENSES	STATEMENT	4
DESCRIPTION		AMOUNT	
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES		114.	
TOTAL TO SCHEDULE K, LINE 16C		114.	

SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT	5
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR	
PAYROLL LIABILITIES	0.	29,324.	
TOTAL TO SCHEDULE L, LINE 18	0.	29,324.	

SCHEDULE L	ANALYSIS OF TOTAL RETAINED EARNINGS PER BOOKS	STATEMENT	6
DESCRIPTION		AMOUNT	
BALANCE AT BEGINNING OF YEAR		2,204.	
NET INCOME PER BOOKS		162,470.	
DISTRIBUTIONS		-40,263.	
OTHER INCREASES (DECREASES)			
BALANCE AT END OF YEAR - SCHEDULE L, LINE 24, COLUMN (D)		124,411.	

SCHEDULE M-2	ACCUMULATED ADJUSTMENTS ACCOUNT- OTHER REDUCTIONS	STATEMENT	7
DESCRIPTION		AMOUNT	
CHARITABLE CONTRIBUTIONS		660.	
SECTION 179 EXPENSE DEDUCTION		5,140.	
NONDEDUCTIBLE EXPENSES		114.	
TOTAL TO SCHEDULE M-2, LINE 5 - COLUMN (A)		5,914.	



SCHEDULE K-1 NONDEDUCTIBLE EXPENSES, BOX 16, CODE C

DESCRIPTION	AMOUNT	SHAREHOLDER FILING INSTRUCTIONS
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES	114.	SEE SHAREHOLDERS INSTRUCTIONS
TOTAL	114.	

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SCHEDULE K-1 NONDEDUCTIBLE EXPENSES, BOX 16, CODE C

DESCRIPTION	AMOUNT	SHAREHOLDER FILING INSTRUCTIONS
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES	114.	SEE SHAREHOLDERS INSTRUCTIONS
TOTAL	114.	



This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

	Code	Report on
1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:	M Credit for increasing research activities N Credit for employer social security and Medicare taxes O Backup withholding P Other credits	See the Shareholder's Instructions
Passive loss Passive income Nonpassive loss Nonpassive income	Report on See the Shareholder's Instructions Schedule E, line 28, column (g) See the Shareholder's Instructions Schedule E, line 28, column (j)	
2. Net rental real estate income (loss)		
3. Other net rental income (loss)		
Net income Net loss	Schedule E, line 28, column (g) See the Shareholder's Instructions	
4. Interest income	Form 1040, line 8a	
5a. Ordinary dividends	Form 1040, line 9a	
5b. Qualified dividends	Form 1040, line 9b	
6. Royalties	Schedule E, line 4	
7. Net short-term capital gain (loss)	Schedule D, line 5	Form 1116, Part I
8a. Net long-term capital gain (loss)	Schedule D, line 12	
8b. Collectibles (28%) gain (loss)	28% Rate Gain Worksheet, line 4 (Schedule D Instructions)	
8c. Unrecaptured section 1250 gain	See the Shareholder's Instructions	
9. Net section 1231 gain (loss)	See the Shareholder's Instructions	
10. Other income (loss)		
Code		
A Other portfolio income (loss)	See the Shareholder's Instructions	Form 1116, Part I
B Involuntary conversions	See the Shareholder's Instructions	
C Sec. 1256 contracts & straddles	Form 6781, line 1	
D Mining exploration costs recapture	See Pub. 535	
E Other income (loss)	See the Shareholder's Instructions	
11. Section 179 deduction	See the Shareholder's Instructions	
12. Other deductions		
A Cash contributions (50%)	See the Shareholder's Instructions	
B Cash contributions (30%)		
C Noncash contributions (50%)		
D Noncash contributions (30%)		
E Capital gain property to a 50% organization (30%)		
F Capital gain property (20%)		
G Contributions (100%)		
H Investment interest expense		Form 4952, line 1
I Deductions - royalty income		Schedule E, line 19
J Section 59(e)(2) expenditures		See the Shareholder's Instructions
K Deductions - portfolio (2% floor)		Schedule A, line 23
L Deductions - portfolio (other)		Schedule A, line 28
M Preproductive period expenses		See the Shareholder's Instructions
N Commercial revitalization deduction from rental real estate activities		See Form 8582 Instructions
O Reforestation expense deduction	See the Shareholder's Instructions	
P Domestic production activities information	See Form 8903 instructions	
Q Qualified production activities income	Form 8903, line 7b	
R Employer's Form W-2 wages	Form 8903, line 17	
S Other deductions	See the Shareholder's Instructions	
13. Credits		
A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	See the Shareholder's Instructions	
B Low-income housing credit (other) from pre-2008 buildings		
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings		
D Low-income housing credit (other) from post-2007 buildings		
E Qualified rehabilitation expenditures (rental real estate)		
F Other rental real estate credits		
G Other rental credits		
H Undistributed capital gains credit		Form 1040, line 73; box a
I Biofuel producer credit		See the Shareholder's Instructions
J Work opportunity credit		
K Disabled access credit		
L Empowerment zone employment credit		
M Credit for increasing research activities		See the Shareholder's Instructions
N Credit for employer social security and Medicare taxes		
O Backup withholding		
P Other credits		
14. Foreign transactions		
A Name of country or U.S. possession		Form 1116, Part I
B Gross income from all sources		
C Gross income sourced at shareholder level		
Foreign gross income sourced at corporate level		
D Passive category		Form 1116, Part I
E General category		
F Other		
Deductions allocated and apportioned at shareholder level		
G Interest expense		Form 1116, Part I
H Other		Form 1116, Part I
Deductions allocated and apportioned at corporate level to foreign source income		
I Passive category		Form 1116, Part I
J General category		
K Other		
Other information		
L Total foreign taxes paid		Form 1116, Part II
M Total foreign taxes accrued		Form 1116, Part II
N Reduction in taxes available for credit		Form 1116, line 12
O Foreign trading gross receipts		Form 8873
P Extraterritorial income exclusion		Form 8873
Q Other foreign transactions		See the Shareholder's Instructions
15. Alternative minimum tax (AMT) items		
A Post-1986 depreciation adjustment		See the Shareholder's Instructions and the Instructions for Form 6251
B Adjusted gain or loss		
C Depletion (other than oil & gas)		
D Oil, gas, & geothermal - gross income		
E Oil, gas, & geothermal - deductions		
F Other AMT items		
16. Items affecting shareholder basis		
A Tax-exempt interest income		Form 1040, line 8b
B Other tax-exempt income		See the Shareholder's Instructions
C Nondeductible expenses		
D Distributions		
E Repayment of loans from shareholders		
17. Other information		
A Investment income		Form 4952, line 4a
B Investment expenses		Form 4952, line 5
C Qualified rehabilitation expenditures (other than rental real estate)		See the Shareholder's Instructions
D Basis of energy property		See the Shareholder's Instructions
E Recapture of low-income housing credit (section 42(j)(5))		Form 8611, line 8
F Recapture of low-income housing credit (other)		Form 8611, line 8
G Recapture of investment credit		See Form 4255
H Recapture of other credits		See the Shareholder's Instructions
I Look-back interest - completed long-term contracts		See Form 8697
J Look-back interest - income forecast method		See Form 8866
K Dispositions of property with section 179 deductions		See the Shareholder's Instructions
L Recapture of section 179 deduction		
M Section 453(l)(3) information		
N Section 453A(c) information		
O Section 1260(b) information		
P Interest allocable to production expenditures		
Q CCF nonqualified withdrawals		
R Depletion information - oil and gas		
S Reserved		
T Section 108(i) information		
U Net investment income		
V Other information		