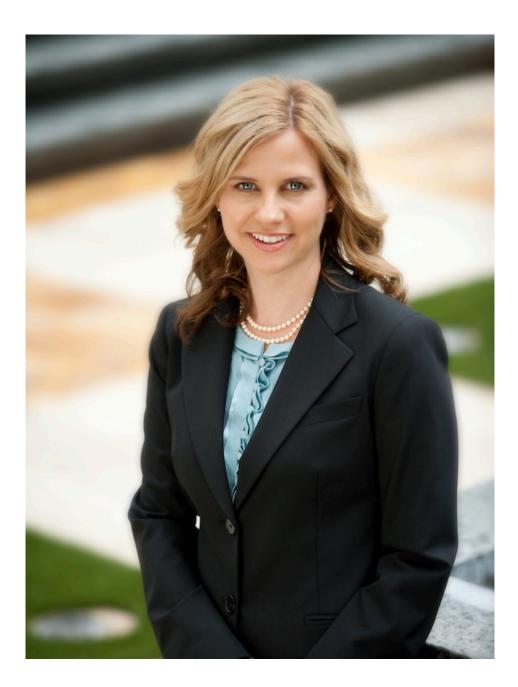
# APPLICATION OF MARGARET "AMIE" KOZAN FIFTH DISTRICT COURT OF APPEAL



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

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

DATI	E: <u>Decemb</u>	er 14, 2018		Florida Ba	ar No.: <u>165026</u>	
GEN	ERAL:		Sc	cial Security	No.:	
1.	Name <u>Ma</u>	argaret "Amie" ł	Kozan	E-mail:	<u>amie@kozanla</u>	aw.com
	Date Admitted	to Practice in I	-lorida:	04/22/99		
	Date Admitted	to Practice in o	other States:	10/06/95		
2.	State current e office.	employer and ti	tle, including	professional p	position and any	public or judicial
	Margaret E. Ko	ozan, P.A.; Pre	sident and so	le shareholde	er	
3.	Business addr	ess: <u>803 M</u>	aryland Aven	ue		
	City: Winter P	Park	_County: Ora	nge	State: <u>FL</u>	ZIP: <u>32789</u>
	Telephone: (4	07) 975-3372	FA	X		
4.	Residential ad	dress: <u>803 Ma</u>	ryland Avenu	е		
	City: <u>Winter</u>	Park	County: Ora	nge	State: <u>FL</u>	ZIP: <u>32789</u>
	Since: 2000		Telepł	none: <u>(407) 9</u>	975-3372	
5.	Place of birth:	Baton Rouge,	LA			
	Date of birth:	<u>April 9, 1969</u>		Age: <u>49</u>		
6a.	Length of resid	dence in State	of Florida: <u>20</u>	) years		
6b.	Are you a regi	stered voter? <u>√</u>	_YesNo			
	If so, in what c	county are you i	registered? C	range		
7.	Marital status:	<u>Single</u>				
	If married:	Spouse's na	ame			
		Date of mar	riage			
		Spouse's oc	cupation			

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>&</sup>lt;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 add	ress(es)
N/A				
Military Service (inclu	uding Reser	ves)		
Service	Branch	Highest I	Rank	Dates
N/A				
Rank at time of disch	narge	Type of	discharge	
Awards or citations				

#### HEALTH:

9.

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.

Schools	Class Standing	Dates of Attendance	Degree
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.

Date	Position	Employer	Address
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.

Court or Administrative Body	Date of Admission
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.

Position	Name of Firm	Address	Dates
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	
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 4 & 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

10	%
10	_%
	_%
60	_%
20	_%
	_%
	_%
	10

Civil	90	%
Criminal		_%
Family	10	%
Probate		%

TOTAL	<u>    100  </u> %	TOTAL	100	_%
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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:

*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:

Dates Name of Agency

Position Held

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? \_\_\_\_\_\_
  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 coworkers, 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  $\sqrt{}$  If so, what is it? <u>AV-Preeminent</u>

### **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(I), 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

Mong aret 8, Kong

(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

## 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)

	(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, LA70775	\$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

VALUE OF ASSET

## **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.

 $\underline{\sqrt{}}$  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 <u>not</u> complete the remainder of Part D.)

[REMAINDER OF PART D EXCLUDED]

	<b>BUSINESS ENTITY #1</b>	BUSINESS ENTITY #2	BUSINESS ENTITY #3
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.

#### STATE OF FLORIDA

#### COUNTY OF ORANGE

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

Signature of Notary Public - State of Florida)

Abecca Watan

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

Personally Known OR Produced Identification

Type of Identification Produced

REBECCA F. FRAZIAN Notary Public - State of Florida Commission # FF 192861 My Comm. Expires Mar 10, 2019 Bonded through National Notary Assn.

aret S.Kr. SIGNATURE

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#### 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:

Signature of Applicant:

Date:

Margaret E. Kuzan Mongaret E. Ky-

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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.

# **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

> Travis Hollifield Florida Bar No.: 0094420 **Hollifield Legal Centre** 147 E. Lyman Avenue - Suite C Winter Park, Florida 32789 trh@trhlaw.com

Margaret E. Kozan Florida Bar No.: 165026 **Margaret E. Kozan, P.A.** 803 Maryland Avenue Winter Park, Florida 32789 amie@kozanlaw.com

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

<sup>&</sup>lt;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**

**<u>Issue One</u>**: 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.

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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.* 

**<u>Issue Two</u>**: 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

Travis Hollifield Florida Bar No.: 0094420 **Hollifield Legal Centre** 147 E. Lyman Avenue - Suite C Winter Park, Florida 32789 Telephone: 407-599-9590 Facsimile: 407-599-9591 Primary e-mail: trh@trhlaw.com Secondary e-mail: rf@trhlaw.com

Margaret E. Kozan Florida Bar No.: 165026 **Margaret E. Kozan, P.A.** 803 Maryland Avenue Winter Park, Florida 32789 Telephone: 407-975-3372 Facsimile: 407-901-3731 amie@kozanlaw.com

Attorneys for Appellant

# **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.

<u>/s/ Margaret E. Kozan</u>

# **CERTIFICATE OF COMPLIANCE**

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

<u>/s/ Margaret E. Kozan</u>

# 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 <u>after</u> 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

<sup>&</sup>lt;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. <u>Such a motion should have been filed by the discovery completion date</u>." (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 diskectomy, C5-6-C6-7 anterior cervical fusion, structure machine allograft X2 for intervertebral arthrodesis, C5-6,

<sup>&</sup>lt;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>&</sup>lt;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 <u>sanctioning</u> 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 <u>deposition testimony</u> 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,

<sup>&</sup>lt;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,7 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

<sup>&</sup>lt;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>&</sup>lt;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>&</sup>lt;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 <u>summarizes</u> 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.

<sup>&</sup>lt;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>&</sup>lt;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>&</sup>lt;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 <u>attached</u> 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

<sup>&</sup>lt;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. Cabridge's and Dr. Gorman's rebuttal reports.

<sup>&</sup>lt;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,

<sup>&</sup>lt;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.

/

# 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

<sup>&</sup>lt;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

<sup>&</sup>lt;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,  $\P$  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.

<sup>&</sup>lt;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

#### 13835 Kirby Smith Road • Orlando, Florida 32832 • Telephone (407) 286-2204

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

605 E. Robinson Street, Suite 300 Orlando, Florida 32801

> sunny@hillarylaw.com (407) 864-1616

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:

hillarylaw

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.

Summy Tullary

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 Chustophu C Alcomen

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.



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. Sassso 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

1601 W COLONIAL DRIVE, ORLANDO, FL 32804 T: 407.423.5203 | F: 407.425.4105 | GSE-LAW.COM

# **ELIZABETH C. WHEELER, P.A.**

ATTORNEY AND COUNSELOR AT LAW 20 North Thornton Avenue Orlando, Florida 32801

BOARD CERTIFIED BY THE FLORIDA BAR: CIVIL TRIAL 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,

Clispatta Wheeler

ECW/w

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Form 1040 (2015	MAR	GARET E. KOZAN		Page 2
	38	Amount from line 37 (adjusted gross income)	38	88,218
Tax and	39a	Check f You were born before January 2, 1951, Blind. Total boxes		
Credits		if: 🚺 Spouse was born before January 2, 1951, 🗌 Blind. 🥇 checked 🔶 39a		
Otom dowd	ך b	If your spouse itemizes on a separate return or you were a dual-status alien, check here 🔶 39b		
Standard Deduction	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	9,133
for—	41	Subtract line 40 from line 38	41	79,085
People who	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
check any box on line	43	Taxable income. Subtract line 42 from line 41. If line 42 is more han line 41, enter -0-	43	75,085
39a or 39b or who can be	44	Tax (see instr.). Check if any from: a Form(s) b Form c	44	14,545
claimed as a dependent,	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
see	46	Excess advance premium tax credit repayment. Attach Form 8962	46	
<ul><li>All others:</li></ul>	47	Add lines 44, 45, and 46	47	14,545
Single or	48	Foreign tax credit. Attach Form 1116 if required 48		
Married filing separately,	49	Credit for child and dependent care expenses. Attach Form 2441 49		
\$6,300	50	Education credits from Form 8863, line 19 50		
Married filing jointly or	51	Retirement savings contributions credit. Attach Form 8880 51	-	
Qualifying	52	Child tax credit. Attach Schedule 8812, if required 52	-	
widow(er), \$12,600	53	Residential energy credits. Attach Form 5695 53	-	
Head of household.	54	Other credits from Form: a 3800 b 8801 C 54	-	
\$9,250	55	Add lines 48 through 54. These are your total credite	55	
	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	14,545
	57	Self-employment tax. Attach Schedule SE	57	11,040
Other	58	Unreported social security and Medicare tax from Form: <b>a</b> 4137 <b>b</b> 8919	58	
Taxes	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
		Unumbed annual ment taxes from Cobadula U	60a	
	60a b		60b	
		First-time homebuyer credit repayment. Attach Form 5405 if required Health care: individual responsibility (see instructions) Full-year coverage	61	
	61 62	Health care: individual responsibility (see instructions) Full-year coverage       X         Taxes from: a       Form 8969       b       Form 8960       c       Instructions; enter code(s)		
	62		62	14,545
	63	Add lines 56 through 62. This is your <b>total tax</b>	63	14,545
Payments	64	Federal income tax withheld from Forms W-2 and 1099 64 8,40°		
-	65	2015 estimated tax payments and amount applied from 2014 return 65 4,883	<u>-</u>	
If you have a qualifying	66a	Earned income credit (EIC) 66a	-	
child, attach	b	Nontaxable combat pay election 66b	-	
Schedule EIC.	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 2439 b Reserved c 8885 d 73		10.000
	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 <b>refunded to you.</b> If Form 8888 is attached, check here	76a	
Direct deposit? See	◆ b	Routing number		
instructions.	♦ d	Account number		
	77	Amount of line 75 you want applied to your 2016 estimated tax  77		1 055
Amount	78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	1,257
You Owe	79	Estimated tax penalty (see instructions)		
Third Part	v Do you	want to allow another person to discuss this return with the IRS (see instructions)? X Yes. Com	plete belo	w. No
Designee	Designee		♦	
	name	Michael S. Borcheck, CPA     Phone no.		<u>-62</u> 2-6600
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SCHEDULE A		Itemized Deducti	ons			OMB No. 1545-0074	
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		Caution: Do not include expenses reimbursed or paid by others.					
Medical	1	Medical and dental expenses (see instructions)	1				
and	2	Enter amount from Form 1040, line 38 2					
Dental	3	Multiply line 2 by 10% (.10). But if either you or your spouse was					
Expenses		born before January 2, 1951, multiply line 2 by 7.5% (.075) instead	3				
		Subtract line 3 from line 1. If line 3 is more than line 1, enter -0	<u></u>		4		
Taxes You	5	State and local (check only one box):		0.4.0			
Paid		a Income taxes, or	5	848			
		<b>b</b> X General sales taxes					
	6	Real estate taxes (see instructions)	6	2,875			
	7	Personal property taxes	7				
	8	Other taxes. List type and amount					
			8				
	9	Add lines 5 through 8	<u></u>		9	3,723	
Interest	10	Home mortgage interest and points reported to you on Form 1098	10	5,385			
You Paid	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that					
Note: Your mortgage interest		person's name, identifying no., and address ▶					
deduction may							
be limited (see			11				
instructions).	12	Points not reported to you on Form 1098. See instructions for special rules	12				
	13	Mortgage insurance premiums (see instructions)	13				
		Investment interest. Attach Form 4952 if required. (See					
		instructions.)	14				
	15	Add lines 10 through 14			15	5,385	
Gifts to		Gifts by cash or check. If you made any gift of \$250 or more,					
Charity		see instructions	16	25			
If you made a	17	Other than by cash or check. If any gift of \$250 or more, see					
gift and got a		instructions. You must attach Form 8283 if over \$500	17				
benefit for it, see instructions.		Carryover from prior year	18				
	19	Add lines 16 through 18	<u></u>		19	25	
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	<u>.</u>		20		
Job Expenses and Certain	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required.					
Miscellaneous		(See instructions.)					
			21				

Deductions	22 Tax preparation fees	22		
	<ul> <li>23 Other expenses—investment, safe deposit box, etc. List type and amount ▶</li> </ul>			
		23		
	24 Add lines 21 through 23	24		
	25 Enter amount from Form 1040, line 38   25			
	26 Multiply line 25 by 2% (.02)	26		
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -	0-	27	
Other Miscellaneous Deductions	28 Other—from list in instructions. List type and amount ▶		28	
Total	<b>29</b> Is Form 1040, line 38, over \$154,950?		20	
Itemized Deductions	<ul> <li>No. Your deduction is not limited. Add the amounts in the far rifor lines 4 through 28. Also, enter this amount on Form 1040, lines. Your deduction may be limited. See the Itemized Deduction</li> </ul>	ine 40.	29	9,133
	Worksheet in the instructions to figure the amount to enter.			
	30 If you elect to itemize deductions even though they are less than ye	our standard	.	
	deduction, check here	<b>&gt;</b>		

Deductions

SCHEDULE E	I	Supple	emer	ntal	Incom	e and Los	SS			OMB No	. 1545-	0074
(Form 1040)	(F	From rental real estate, royalties	s, parti	nersh	ips, S co	rporations, est	ates, t	trusts, REMICs, e	etc.)	2	01	5
Department of the Treasury	,	} Attach t	to For	m 104	10, 1040N	R, or Form 104	<b>11.</b>			Attachme	• •	•
Internal Revenue Service	(99)	} Information about Schedule E	and	its se	parate ins	structions is a	t www	.irs.gov/schedule	e.	Sequenc		<u>13</u>
Name(s) shown on return								Your social	securit	y number		
MARGARET	E. KOZ	AN										
Part I Inc	ome or Lo	ss From Rental Real Esta	ite ar	nd R	oyalties	Note: If you a	ire in tl	he business of rer	ting pe	ersonal pr	operty	/, use
Sch	edule C or C-	-EZ (see instructions). If you are a	an indiv	vidual	report far	m rental incom	e or lo	ss from Form 483	<b>5</b> on p	age 2, lin		<del></del>
A Did you make	any payments	s in 2015 that would require you to	o file F	Form(s	s) 1099? (s	see instructions	)			Ye Ye	\$S	X No
B If "Yes," did yo	ou or will you t	file all required Forms 1099?								Ye	S	No
		ch property (street, city, state, ZIP										
	OINTE DRIV	E #210, ALTAMONTE SPRINGS	S, FL	327	)1							
	E BELLE DR	RIVE UNIT 2053E, ORLANDO,	FL 3	2812								
C									1 -			
	Property	2 For each rental real e above, report the num						Fair Rental		ional Use	G	δJΛ
(from lis	,	personal use days. C						Days 365		Days		
	2	only if you meet the r	require	ements	s to file as		A	365				┢━┫────
	2	a qualified joint ventu	ure. Se	e ins	ructions.		B	305				┢╼┥────
							С					
Type of Property:	aaidanaa 2	Vacation Short Torm Dantal	E 1	and	7	Colf Dontol						
1 Single Family R			-	Land	7	Self-Rental	ha)					
2 Multi-Family Res	sidence 4			Royalt	es 8	Other (descri	be)	В			С	
2 Popta received		Proper		3		<u> </u>		11,20			<u> </u>	
				3 4		5,500	' 	11,20				
Expenses:	eu			4								
•				5								
•		ons)	F	6								
				7								
			Г	8								
			F	0 9		528	2	60	7			
		fees	F	9 10		535	_	00				
0	•		F	11			, 	1,12	20			
-		etc. (see instructions)		12		2,256	;	5,40				
				13		27250	, 	5,10				
			····	14		770	)					
			····	15		,,,	, 					
			F	16		684		1,21	.3			
				17					-			
		etion	F	18		3,022		3,78	3			
19 Other (list)		See Statement 1,2	···· F	19		3,520		3,52				
· · · · · ·	nes 5 hrough 19	······	····	20		11,315		15,64			-	
		ents) and/or 4 (royalties). If	···· [									
		ons to find out if you must										
file Form 6198 .			[	21		-1,815	i	-4,44	9			
22 Deductible renta	l real estate lo	oss after limitation, if any,										
on <b>Form 8582</b> (	see instructior	ns)	L	22	(	1,815	) (	4,44				)
23a Total of all amou	unts reported of	on line 3 for all rental properties				23a		20,70	0			
b Total of all amou	unts reported of	on line 4 for all royalty properties .				23b						
c Total of all amou	unts reported of	on line 12 for all properties				23c		7,65				
d Total of all amou	unts reported of	on line 18 for all properties						6,80				
e Total of all amou	unts reported of	on line 20 for all properties				23e		26,96	4			
24 Income. Add po	sitive amount	s shown on line 21. <b>Do not</b> includ	le any	losse	s				4			0
25 Losses. Add roy	yalty losses fro	om line 21 and rental real estate le	osses	from	ine 22. Er	nter total losses	here		25 (		6	<b>,264</b> )
		royalty income or (loss). Combin										
		on page 2 do not apply to you, also									-	
17, or Form 104	0NR, line 18.	Otherwise, include this amount in	the tot	tal on	line 41 on	page 2	<u></u>	2	6		-6	<b>,</b> 264

Sch	nedule E (Form 1040) 2015					Att	achm	ent Sec	quence	No. 13		Page 2
	e(s) shown on return. Do not enter name and social s	ecurity number if shown on other	side.							curity numb		0
3/												
	<b>IARGARET E. KOZAN</b> ution. The IRS compares amounts report	ted on your tax return wit	h amounts show	n on Sche	dule(s) K	-1						
	Part II Income or Loss From						loss f	rom an	at-risk	activity f	or which	
	any amount is <b>not</b> at risk, y											
	Are you reporting any loss not allowed			-								
	unallowed loss from a passive activity ( you answered "Yes," see instructions b			2), or unrei	imbursed	partner	ship e	expense	s? If	es X	No	
					Enter <b>P</b> for	(c) Ch	eck if	(0	i) Employ		-	heck if
28		(a) Name			rtnership; <b>S</b> S corporaion	forei partne		ic	lentification number	on		nount is at risk
<u>A</u>	MARGARET E. KOZAN	, P.A.			S					-		_
B							-					-
C D												
	Passive Income and	l Loss			Non	passive	Inco	me and	l Loss	1		l
	(f) Passive loss allowed	(g) Passive income	. ,	passive loss				9 expense			onpassive i	
	(attach Form 8582 if required)	from Schedule K-1	from S	chedule K-1	0	deductio	on trom	Form 45	62	fron	1 Schedule	,965
A B											51	,905
c												
D												
29a											37	,965
b 30	Add columns (r) and (i) of line 20a								30		37	,965
31	Add columns (f), (h), and (i) of line 29	b							31	(		0
32	Total partnership and S corporation											
	result here and include in the total or	1111111111							32		37	,965
_ <b>_</b>	Part III Income or Loss From	in Estates and Trus	15							(b) 5	Employer	
33		(a) Name								. ,	tion numbe	ər
<u>A</u>												
В	Passive Incon					Nonn		Incom		1.000		
	(c) Passive deduction or loss allowed	(d) Passive inc	come		(e) Dedu	ction or los					income fro	m
	(attach Form 8582 if required)	from Schedule	e K-1		.,	hedule K-				Sche	dule K-1	
<u>A</u>												
<u>В</u> 34а	Totals											
54a b												
35	Add columns (d) and (f) of line 34a								35			
36	Add columns (c) and (e) of line 34b								36	(		
37	Total estate and trust income or (lo include in the total on line 41 below	oss). Combine lines 35 ar	nd 36. Enter the r	result here	and				37			
Р	Part IV Income or Loss From	n Real Estate Mort	gage Investn	nent Co	nduits	(REMI	Cs)-	-Resi		Holder		
38	(a) Name	(b) Employer	(c) Excess inclu Schedules Q	usion from	(d) Ta	axable inco	ome (ne	et loss)		(e) Ind	come from	
	(2)	identification number	(see instruc		trom	Schedule	es Q, Iir	ne 1b		Schedul	es Q, line 3	30
39	Combine columns (d) and (e) only. Er		clude in the total	on line /1	helow				39			
	Part V Summary				DEIOW		<u></u>		39			
40	Net farm rental income or (loss) from	Form 4835. Also, comple	ete line 42 below						40			
41	Total income or (loss). Combine lines 26, 32, 37,			, or Form 1040	NR, line 18 .			►	41		31	,701
42	Reconciliation of farming and fishi farming and fishing income reported of											
	(Form 1065), box 14, code B; Schedu											
	V; and Schedule K-1 (Form 1041), bo	ox 14, code F (see instruc	tions)	[-	42							
43	Reconciliation for real estate profe professional (see instructions), enter t											
	anywhere on Form 1040 or Form 104 in which you materially participated up	ONR from all rental real e	estate activities	F	43							

6350 0	2/26/2016 12:14 PM F	<sup>2</sup> g 18									
	1116	1			Foreig	n Tax Cr	odit				OMB No. 1545-0121
Forn	1116					I, Estate, or					
_				u Att	•	040, 1040NR,		т.			2015
	rtment of the Treasury al Revenue Service	(99)	u Information				•	www.irs.gov/f	iorm1	116.	Attachment Sequence No. <b>19</b>
Name	1							Identifying number	r as sho	wn on pa	ge 1 of your tax return
	ARGARET	-	OZAN								
	a separate Forn n 1116. Report a						come in the ir	structions. Che	eck on	y one t	box on each
Б	- ·			Section 901		II DEIOW.	• □		liatrhu	tiona	
a b		egory income	c d	-	me re-sourced	by treaty	e	Lump-sum c	iisti du	luons	
υL		gory income	u _			by liealy					
f	Resident of (nan	ne of country)	u US U	Jnited S	States						
	e: If you paid tax			ry or U.S. poss	ession, use co	olumn A in Par	t I and line A i	n Part II. If you	paid t	axes to	
	e than one fore										
Pa	art I Tax	cable Incon	ne or Loss	From Sour			•	or Category	y Ch	ecked	
			. –			Country or U.S	5. Possessior			<i>.</i> .	Total
g	Enter the name	-		Α	OC	В		С		(Ad	d cols. A, B, and C.)
10	or U.S. posses Gross income fro			ARIOUS							
Id	shown above an										
	(see instructions										
	· · · · · · · · · · · · · · · · · · ·										
L	DIVIDEND									1a	
b	Check if line 1a i services as an e										
	sation from all so	ources is \$250,00	00 or more,								
	& you used an a its source (see i										
Ded	uctions and los		See instrucions):								
2	Expenses definite	-									
2	line 1a (attach	-									
3	statement) Pro rata share										
3	definitely rela										
а	Certain itemized		tandard								
b	deduction (see i Other deds.	instructions)	·····  -		3,723						
	(attach stmt.)				3,723						
c d	Add lines 3a a Gross foreign so				5,125						
e	Gross income from		· · · ·	12	0,464						
f	Divide line 3d by										
g	Multiply line 30		<i>,</i> . –								
4	Pro rata share of int										
а	Home mortgage inte	erest (use he Works	sheet for								
	Home Mortgage Int		ons)								
b	Other interest Losses from for		⊨								
5 6	Add lines 2, 3	-	· · · · · · · · · · · · · · · ·							6	
7	Subtract line 6			It here and on	line 15. page :	2			u	7	
				ccrued (see			<u></u>			- 1	
	Credit is claimed	_		· · · · · ·			d or accruci				
	for taxes (you must check one)					Foreign taxes pai	a or accrued				
ntry	(h) X Paid		In foreign	n currency				In U.S. dol	llars		
Country	(i) Accrued	Taxe	s withheld at sourc	ce on:	(n) Other foreign taxes	Taxe	s withheld at sourc	e on:		Other n taxes	(s) Total foreign taxes paid or
	(j) Date paid	(k) Dividends	(I) Rents	(m) Interest	paid or	(o) Dividends	(p) Rents	(q) Interest	pai	id or	accrued (add cols.
	or accrued		and royalties		accrued		and royalties		acc	rued	(o) through (r))
A B											
C											

C										1
8	Add lines A t	hrough C, col	umn (s). Ente	r the total her	re and on line	9, page 2	 	u	8	
Eor	Donorwork Doc	Juction Act N	otion con inc	tructions						-

М	ARGARET E. KOZAN			
	1116 (2015)			Page <b>2</b>
	art III Figuring the Credit			
9	Enter the amount from line 8. These are your total foreign taxes paid			
	or accrued for the category of income checked above Part I	. 9		
10	Carryback or carryover (attach detailed computation)	10		
11	Add lines 9 and 10	. 11		
12	Reduction in foreign taxes (see instructions)	. 12 (	)	
13	Taxes reclassified under high tax kickout (see instructions)	13		
15		. [13]		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for	credit		
15	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)	15		
16	Adjustments to line 15 (see instructions)			
17	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.)	17		
18	Individuals: Enter the amount from Form 1040, line 41, or Form			
	1040NR, line 39. Estates and trusts: Enter your taxable income			
	without the deduction for your exemption	18		
	Caution: If you figured your tax using the lower rates on qualified dividends or capital	al gains, see		
	instructions.			
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"			
20	Individuals: Enter the amounts from Form 1040, lines 44 and 46. If you are a nonre	sident alien,		
	enter the amounts from Form 1040NR, lines 42 and 44. Estates and trusts: Enter the			
	Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37			
	Caution: If you are completing line 20 for separate category e (lump-sum distr bution	ns), see		
	instructions.			
21	Multiply line 20 by line 19 (maximum amount of credit)			
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, ski			
	through 27 and enter this amount on line 28. Otherwise, complete the appropriate lin	e in Part IV (see		
_	instructions)		u   22	
	art IV Summary of Credits From Separate Parts III (see instruct			
23	Credit for taxes on passive category income			
24	Credit for taxes on general category income			
25	Credit for taxes on certain income re-sourced by treaty			
26	Credit for taxes on lump-sum distr butions	26		
27	Add lines 23 through 26			
28	Enter the <b>smaller</b> of line 20 or line 27			
29				
30	Subtract line 29 from line 28. This is your foreign tax credit. Enter here and on Forr	n 1040, line 48;		

Form **1116** (2015)

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Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a

6350 KOZAN, MARGARET E.

# **Federal Statements**

#### 415 LAKEPOINTE DRIVE #210 Statement 1 - Schedule E, Line 19 - Other Expenses Gross Business Use Net Description Amount Percentage Amount CONDO ASSOC. FEES \$ 3,520 3,520 \$ 3,520 3,520 Total \$ \$ **2053 DIXIE BELLE DRIVE** Statement 2 - Schedule E, Line 19 - Other Expenses Gross Business Use Net Description Amount Percentage Amount \$ 35 BANK CHARGES \$ 35 CONDO ASSOC. FEES 3,491 3,491 3,526 Total \$ 3,526 \$

1.Subtract line 10 from line 9. This amount is taxed at 0%11.012.Enter the smaller of line 1 or line 612.13.613.Enter the amount from line 1113.014.Subtract line 13 from line 1214.13.615.Enter:\$413,200 if single\$232,425 if married filing separately15. $$443,850 if married filing separately15.413,200$454,850 if married filing separately16.75,085$439,000 if head of household16.75,08516.Enter the smaller of line 1 or line 1516.17.74,94918.18.136619.19.136619.20.21.136621.Add lines 11 and 1921.22.023.23.Multiply line 12 by 15% (0.15)20.23.Subtract line 21 from line 12.20.24.Figure the tax on the amount on line 7. If the amount on line 7 is less than $100,000, use the TaxTable to figure tax. if the amount on line 7 is $100,000 or more, use the Tax ComputationWorksheet24.24.14,5225.14,5426.14,5627.Tax on all taxable income. Enter the smaller of line 25 or line 26. Also include this amount on Form$	F	Form <b>1040</b>	Qualified Dividence	is and Capital Ga	in Tax	Worksheet		2015
1. Enter the amount from Form 1040, line 43. However if you are filing Form 2555 or 2555-E2 (relating to foreign earned income), enter the amount from line 13 of the Foreign Earned Income Tax Worksheets       1. 75,085         2. Enter the amount from Form 1040, line 10°       2. 136         3. Are your ling Schedule D7°       2. 136         W No. Enter the samaler of line 15 or 16 of Schedule D7       3. 136         W No. Enter the amount from Form 1040, line 13       4. 136         4. Add lines 2 and 3       4. 136         5. Matter the amount from Form 1040, line 13       4. 136         6. Subtract line 6 from line 4. If zero or less, enter -0.       5. 0         7. T4, 949       5. 0         8. 37, 450       5. 0         9. Enter the amount from Form 1040, line 13       4. 136         9. Subtract line 6 from line 4. If zero or less, enter -0.       5. 0         9. Subtract line 6 from line 4. If zero or less, enter -0.       7. 74, 949         8. 37, 450       50,0200 if head of household       8. 37, 450         9. Enter the smaller of line 7 or line 8       10. 37, 450         10. Enter the smaller of line 1 or line 6       12. 136         11. 0       12. 136         13. 0       14. 1366         14. Subtract line 13 from line 12       14. 1366         15. Enter the smaller of line 10 in 15       16. 75, 0	Nam	e					Taxpayer	Identification Number
1. Enter the amount from Form 1040, line 43. However if you are filing Form 2555 or 2555-E2 (relating to foreign earned income), enter the amount from line 13 of the Foreign Earned Income Tax Worksheets       1. 75,085         2. Enter the amount from Form 1040, line 10°       2. 136         3. Are your ling Schedule D7°       2. 136         W No. Enter the samaler of line 15 or 16 of Schedule D7       3. 136         W No. Enter the amount from Form 1040, line 13       4. 136         4. Add lines 2 and 3       4. 136         5. Matter the amount from Form 1040, line 13       4. 136         6. Subtract line 6 from line 4. If zero or less, enter -0.       5. 0         7. T4, 949       5. 0         8. 37, 450       5. 0         9. Enter the amount from Form 1040, line 13       4. 136         9. Subtract line 6 from line 4. If zero or less, enter -0.       5. 0         9. Subtract line 6 from line 4. If zero or less, enter -0.       7. 74, 949         8. 37, 450       50,0200 if head of household       8. 37, 450         9. Enter the smaller of line 7 or line 8       10. 37, 450         10. Enter the smaller of line 1 or line 6       12. 136         11. 0       12. 136         13. 0       14. 1366         14. Subtract line 13 from line 12       14. 1366         15. Enter the smaller of line 10 in 15       16. 75, 0	м		<b>KOGAN</b>				_	
255 or 255-E2 (reliating to foreign earned income), enter the amount from line       1       75,085         2       Enter the amount from Form 1040, line 80*       2       136         3       Are you ling Schedule D?*       2       136         4       P vs. Enter the smaller of line 15 or 16 is a loss, enter -0.       3.       136         5       If ling Form 4852 (used to figure investment interest expense deduction), enter any amount from fine 4.0 at the form line 4.1 fizero or less, enter -0.       5.       0.         6       Subtract line 6 from line 1.1 fizero or less, enter -0.       5.       0.       6.       1366         7       7.4.9499       8.       37,450       8.       37,450       8.       37,450         9       Entert       8.       37,450       8.       37,450       8.       37,450         9.       Entert has maller of line 1 or line 8       9       10.       37,450       8.       37,450         9.       Entert has amaller of line 1 or line 6       11.       0.       37,450       9.       3.       11.       0.         10.       37,450       Isingla or married filing josparately       15.       413.200       3.       11.       10.       3.       11.       13.       10.       3.       <	M	ARGARET E	• KOZAN				_	
255 or 255-E2 (reliating to foreign earned income), enter the amount from line       1       75,085         2       Enter the amount from Form 1040, line 80*       2       136         3       Are you ling Schedule D?*       2       136         4       P vs. Enter the smaller of line 15 or 16 is a loss, enter -0.       3.       136         5       If ling Form 4852 (used to figure investment interest expense deduction), enter any amount from fine 4.0 at the form line 4.1 fizero or less, enter -0.       5.       0.         6       Subtract line 6 from line 1.1 fizero or less, enter -0.       5.       0.       6.       1366         7       7.4.9499       8.       37,450       8.       37,450       8.       37,450         9       Entert       8.       37,450       8.       37,450       8.       37,450         9.       Entert has maller of line 1 or line 8       9       10.       37,450       8.       37,450         9.       Entert has amaller of line 1 or line 6       11.       0.       37,450       9.       3.       11.       0.         10.       37,450       Isingla or married filing josparately       15.       413.200       3.       11.       10.       3.       11.       13.       10.       3.       <								
255 or 255-E2 (reliating to foreign earned income), enter the amount from line       1       75,085         2       Enter the amount from Form 1040, line 80*       2       136         3       Are you ling Schedule D?*       2       136         4       P vs. Enter the smaller of line 15 or 16 is a loss, enter -0.       3.       136         5       If ling Form 4852 (used to figure investment interest expense deduction), enter any amount from fine 4.0 at the form line 4.1 fizero or less, enter -0.       5.       0.         6       Subtract line 6 from line 1.1 fizero or less, enter -0.       5.       0.       6.       1366         7       7.4.9499       8.       37,450       8.       37,450       8.       37,450         9       Entert       8.       37,450       8.       37,450       8.       37,450         9.       Entert has maller of line 1 or line 8       9       10.       37,450       8.       37,450         9.       Entert has amaller of line 1 or line 6       11.       0.       37,450       9.       3.       11.       0.         10.       37,450       Isingla or married filing josparately       15.       413.200       3.       11.       10.       3.       11.       13.       10.       3.       <								
1       75,085         2       Enter the amount from Form 1040, line 9b*       2         1       136         A no you filing Schedule D?*       2         1       75,085         2       Enter the amount from Form 1040, line 9b*       2         2       No. Enter the amount from Form 1040, line 13       3.         4       Add lines 2 and 3       4         5       If filing Form 4952 (used to figure investment interest expense doction), enter any amount from line 4 g of that form. Otherwise, enter -0-       5.       0         6       Subtract line 5 form line 1. If zero or less, enter -0-       7.       74,9499         8.       37,450 if single or married filing separately six4,450 of them 10 from line 9.       8.       37,450 if single or married filing separately six4,450 of them 10 from line 9.         9.       Enter the smaller of line 1 or line 6       9.       37,450 if single or married filing ionity or qualifying widow(er)         8.       37,450 if single or married filing ionity or qualifying widow(er)       8.       37,450 if single or line 9 in line 6 if	1.	Enter the amount	from Form 1040, line 43. However if you	u are filing Form				
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<ul> <li>A. Are you fling Schedule D?</li> <li>Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 16 or 16 of Schedule D. If either line 16 or 16 of Schedule D. If either line 16 or 16</li></ul>		3 of the Foreign I	Earned Income Tax Worksheets		1.	75,08	35	
Ves. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is a loss, enter -0.3.Mo. Enter the amount from Form 1040, line 133.A dol lines 2 and 34.110 Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0.6.15. If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0.6.15. Subtract line 5 from line 1. If zero or less, enter -0.6.16. Subtract line 6 from line 1. If zero or less, enter -0.7.74,9498.17. Subtract line 6 from line 1. If zero or line 818. Starket line 10 from line 2.8.19. Enter the smaller of line 10 line 810. Enter the smaller of line 10 line 811. Subtract line 10 from line 9.12. Enter the smaller of line 10 line 1213. Subtract line 10 from line 1114. Subtract line 13 from line 1215. Subtract line 13 from line 1216. Enter the smaller of line 10 co line 1517. 74,94918. Subtract line 13 from line 1619. Enter the smaller of line 10 line 1619. Enter the smaller of line 10 line 1819. Subtract line 17 from line 1819. Subtract line 17 from line 1619. Enter the smaller of line 10 line 1510. Enter the smaller of line 10 line 1611. 10. 1212. 11. 13.613. 13. 0014. 13.615. Enter the smaller of line 16. If zero or less, enter -0.18. 11. 13.619. 1	2.	Enter the amount	from Form 1040, line 9b*	2. 136	<u> </u>			
Schedub D. If either line 15 or 16 is a loss, enter -0- X Add lines 2 and 3 <u>4 136</u> 3. X Add lines 2 and 3 <u>4 136</u> 5. 0 6. Subtract line 6 from line 4. If zero or less, enter -0- 6. Subtract line 6 from line 4. If zero or less, enter -0- 7. $\overline{74,949}$ 8. Enter: 5. 0 6. Subtract line 6 from line 4. If zero or less, enter -0- 7. $\overline{74,949}$ 8. Enter: 5. 0 6. Subtract line 6 from line 4. If zero or less, enter -0- 7. $\overline{74,949}$ 8. Enter: 5. 0 6. $\overline{7,94,949}$ 9. Enter the smaller of line 7 or line 9 10. $\overline{37,450}$ 11. $0$ 12. Enter the smaller of line 4 or line 8 <u>9. <math>37,450</math></u> 13. Subtract line 10 from line 7 line 9 14. $\overline{37,450}$ 15. $\overline{11, 0}$ 16. Enter the smaller of line 7 or line 9 16. $\overline{37,450}$ 17. Subtract line 10 from line 9. This amount is taxed at 0% 11. $0$ 12. Enter the smaller of line 6 13. $0$ 14. Subtract line 13 from line 12 14. $136$ 15. Enter the smaller of line 1 or line 6 16. $\overline{15,75,085}$ 17. Add lines 7 and 11 17. $74,949$ 18. Subtract line 10 ine 10 line 15 19. Enter the smaller of line 10 line 15 10. $\frac{15}{17. 74,949}$ 19. Enter the smaller of line 10 line 15 10. $\frac{15}{17. 74,949}$ 10. $\frac{136}{20}$ 20. $2$ 21. $\frac{136}{20}$ 23. Multiply line 12 line 10 line 12 24. $\frac{14,52}{22}$ 23. $\frac{14,56}{2}$ 24. $\frac{14,52}{25}$ 24. $\frac{14,52}{25}$ 25. $\frac{14,54}{25}$ 26. $\frac{14,56}{25}$ 27. $\frac{14,56}{25}$ 28. $\frac{14,56}{25}$ 28. $\frac{14,56}{25}$ 29. $\frac{14,56}{25}$ 20. $\frac{24}{25}$ 20. $\frac{14,56}{25}$ 20. $\frac{24}{25}$ 21. $\frac{14,56}{25}$ 25. $\frac{14,56}{25}$ 26. $\frac{14,56}{25}$ 27. $\frac{14,56}{25}$ 28. $\frac{14,56}{25}$ 29. $\frac{14,56}{25}$ 20. $\frac{14,56}{25}$ 20. $\frac{14,56}{25}$ 20. $\frac{14,56}{25}$ 21. $\frac{14,56}{25}$ 22. $14,56$ 23. $\frac{14,56}{25}$ 24. $\frac{14,56}{25}$ 25. $\frac{14,56}{25}$ 25. $\frac{14,56}{25}$ 26. $\frac{14,56}{25}$ 27. $\frac{14,56}{25}$ 28. $\frac{14,56}{25}$ 29. $\frac{14,56}{25}$ 20. $\frac{14,56}{25}$ 20. $\frac{14,56}{25}$ 20. $\frac{14,56}{25}$ 20. $\frac{14,56}{25}$ 20. $\frac{14,56}{25}$ 20. $\frac{14,56}{25}$ 20. $\frac{14,56}{25}$ 20. $\frac{14,56}{25}$	3.	Are you filing Sch	edule D?*					
Loss, enter -0- Main No. Enter the amount from Form 1040, line 133.4. Add lines 2 and 34.1365. If filing Form 4552 (used to figure investment interest expense deduction), enter any amount from line 4 of that form. Otherwise, enter -0- Subtract line 6 from line 4. If zero or less, enter -0- Subtract line 6 from line 4. If zero or less, enter -0- So 200 of inarice filing jointly or qualifying widowler)8. $37, 450$ 8.Sign 200 of inarice filing opinity or qualifying widowler)8. $37, 450$ 9.Enter Sign 200 of inarice filing inity or qualifying widowler)8. $37, 450$ 10.Enter the smaller of line 1 or line 89. $37, 450$ 11.00Sign 200 of lines 0 or line 511.012.Enter the smaller of line 1 or line 811.013.014.13613.14.13615.413, 20015.5.6.13.16.T5, 08513.17.74, 94915.413, 20018.13.615.13.619.14.13619.13.613.610.17.74, 94911.13.012.13.613.613.14.13.614.13.615.15.413, 20014.13.615.14.113.616.17.5, 08517.74, 94918.13.619.13.619.13.6 <td></td> <td>Yes. Enter the</td> <td>ne smaller of line 15 or 16 of</td> <td></td> <td></td> <td></td> <td></td> <td></td>		Yes. Enter the	ne smaller of line 15 or 16 of					
$\overrightarrow{X}$ No. Enter the amount from Form 1040, line 134.4. Add lines 2 and 34.11 filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-5.06. Subtrat line 5 from line 4. If zero or less, enter -0-6.7. Subtract line 5 from line 4. If zero or less, enter -0-7.8. Enter:Si7,450 if single or married filing separately \$73,400 if married filing jointy or qualifying widow(er)8. Subtract line 10 from line 99.9. Enter the smaller of line 1 or line 89.9. Enter the smaller of line 1 or line 612.11. Subtract line 10 from line 910.12. Enter the smaller of line 1 or line 612.13. Subtract line 13 from line 14.13.14. Subtract line 13 from line 1214.15. High separately \$424,850 if married filing separately \$433,000 if head of household16. Enter the smaller of line 1 or line 15.16.17. 744,94918. Subtract line 17 from line 18.19. Subtract line 17 from line 19.11. 17. 744,94912. 136613. Cher the smaller of line 1 or line 15.14. 13615. There: \$413,200 if head followschold16. Enter the smaller of line 16.17. 744,94918. Subtract line 17 from line 18.19. 13.619. 13.619. 13.619. 13.619. 14. 13.619. 13.619. 13.619. 13.619. 13.619. 14.11.10. 13.7 </td <td></td> <td>Schedu</td> <td>le D. If either line 15 or 16 is a</td> <td></td> <td></td> <td></td> <td></td> <td></td>		Schedu	le D. If either line 15 or 16 is a					
4. Add lines 2 and 3       4. 136         5. If filing Form 4852 (used to figure investment interest expense deduction), enter any amount from line 4 g of that form. Otherwise, enter -0-       5. 0         6. Subtract line 5 from line 4. If zero or less, enter -0-       7. 74,949         8. Finter:       \$37,450 if single or maried filing separately         \$37,450 if single or maried filing separately       \$37,450         5. Subtract line 6 from line 1. If zero or less, enter -0-       7. 74,949         8. Enter       \$3,37,450         9. Enter the smaller of line 1 or line 8       9. 37,450         10. Enter the smaller of line 1 or line 6       10. 37,450         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. 136         13. Enter the smaller of line 1 or line 6       12. 136         14. Subtract line 13 from line 12       14. 136         15. Enter:       \$413,200 if single         \$232,425 if married filing jointly or qualifying widow(e), \$439,000 if head of household       15. 413,200         16. Enter the smaller of line 1 or line 15       16. 75,085         17. 74,94949       136         18. Subtract line 17 from line 12       22. 0         18. Subtract line 17 from line 16. If zero or less, enter -0-       18. 1366         19. 1366 <td></td> <td><b>—</b></td> <td>nter -0-</td> <td>3.</td> <td></td> <td></td> <td></td> <td></td>		<b>—</b>	nter -0-	3.				
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6.       Subtract line 5 from line 4. If zero or less, enter -0.       6.       136         7.       Subtract line 6 from line 1. If zero or less, enter -0.       7.       74,949         8.       Enter:       \$37,450 if single or married filing separately \$57,4000 if married filing separately \$57,4000 if married filing jointy or qualifying widow(effect)       8. $37,450$ 9.       Enter the smaller of line 1 or line 8       9. $37,450$ 10.       Enter the smaller of line 7 or line 9       10. $37,450$ 11.       Subtract line 10 from line 9. This amount is taxed at 0%       11.       0         12.       136       11.       0         13.       Enter the smaller of line 1 or line 6       12.       136         14.       Subtract line 13 from line 11       13.       0         15.       Fatre the smaller of line 1 or line 15       16. $75,085$ 17.       Add lines 7 and 11       17. $74,949$ 18.       Subtract line 17 from line 18.       13.6       13.6         19.       Tase or lines 7.       13.6       13.6       13.6         10.       Add lines 7 and 11       17. $74,949$ 13.6         19.       Tase of line 1 or line 15.       16. </td <td></td> <td>expense deductio</td> <td>n), enter any amount from line 4g of</td> <td></td> <td></td> <td></td> <td></td> <td></td>		expense deductio	n), enter any amount from line 4g of					
7.       Subtract line 6 from line 1. If zero or less, enter -0-       7.       74,949         8.       Enter:       \$37,450 if single or married filing separately       8.       37,450         \$50,200 if head of household       9.       37,450       10.       37,450         9.       Enter the smaller of line 1 or line 8       9.       37,450         10.       Tor the smaller of line 7 or line 9       10.       37,450         11.       Subtract line 10 from line 9.       This amount is taxed at 0%       11.       0         12.       136       12.       136       13.       0         13.       The mount from line 11       13.       0       14.       136         14.       Subtract line 13 from line 12       14.       136       15.       413,200         15.       413,200       if king separately       5.       413,200       5.       5.         16.       Enter the smaller of line 1 or line 15       16.       75,085       17.       74,949         18.       Subtract line 17 from line 16.       If zero or less, enter -0-       18.       136       18.       136         19.       136       19.       136       136       136       136       136		that form. Otherw	vise, enter -0-	•			_	
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\$74,900 if married filing jointly or qualifying widow(er)       8.       37,450         \$50,200 if head of household       9.       37,450         9.       Enter the smaller of line 7 or line 8       9.       37,450         10.       37,450       10.       37,450         11.       0       37,450       11.       0         12.       136       11.       0       11.       0         13.       10.       37,450       11.       0         14.       136       12.       136       13.       0         13.       Enter the smaller of line 1 or line 6       12.       136       14.       136         14.       Subtract line 13 from line 12.       14.       136       15.       413,200       \$444,850 if married filing separately       \$45,22,425 if married filing separately       \$444,850 if married filing separately       \$45,30,000 if head of household       16.       75,085       74,949       18.       136       136       14.       136       136       16.       17.       74,949       18.       136       20.       20.       20.       21.       136       21.       136       21.       136       21.       136       21.       136       21.	8.		_					
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9.Enter the smaller of line 1 or line 89. $37, 450$ 10.Enter the smaller of line 7 or line 910. $37, 450$ 11.Subtract line 10 from line 9. This amount is taxed at 0%11.012.Enter the smaller of line 1 or line 612.13613.Enter the smaller of line 1 or line 612.13614.Subtract line 13 from line 1214.13615.Enter:15.413, 200\$433,000 if head of household15.413, 20016.Enter the smaller of line 1 or line 1516.75, 08517.Add lines 7 and 1117.74, 94918.Subtract line 11 from line 16. If zero or less, enter -0-18.13619.Enter the smaller of line 1 or line 1819.13610.Multiply line 19 by 15% (0.15)20.221.Add lines 11 and 1921.13622.Quitable line 1220.223.Multiply line 21 from 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 Worksheet24.14,5225.Add lines 20, 23, and 2424.14,5226.Add lines 20, and 2426.14,5627.Tax on all taxable income. Enter the smaller of line 25 or line 26. Also include this amount on Form26.27.Tax on all taxable income. Enter the smaller of line 25 or line 26. Also include this amount on Form					8.	37,450	)	
10.Enter the smaller of line 7 or line 910. $37,450$ 11.12.13.012.Enter the smaller of line 1 or line 612.13.613.Enter the amount from line 1113.014.13614.13615.Enter:14.13616.522.425 if married filing jointly or qualifying widow(e),15.413,20017.Add lines 7 and 1115.413,20018.Subtract line 17 from line 16. If zero or less, enter -0-18.13619.Enter the smaller of line 1 or line 1516.75,08517.Add lines 7 and 1117.74,94918.Subtract line 17 from line 16. If zero or less, enter -0-18.13619.Enter the smaller of line 1 or line 1813.620.210.Multiply line 19 by 15% (0.15)20.2211.13622.0212.34d lines 11 and 1921.136213.Multiply line 22 by 20% (0.20)23.2014.Figure the tax on the amount on line 7 is \$100,000 or more, use the Tax Table to figure tax. if the amount on line 7 is \$100,000 or more, use the Tax Table to figure tax. 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 Table to figure tax. if the amount on line 1 is \$100,000 or more, use the Tax Table to figure tax. if the amount on line 1 is \$100,000 or more, use the Tax Table to figure tax. if the amount on line 1 is \$100,000 or more, use						28 450		
1.Subtract line 10 from line 9. This amount is taxed at 0%11.012.Enter the smaller of line 1 or line 612.13613.Enter the amount from line 1113.014.Subtract line 13 from line 1214.13615.Enter:\$413,200 if single\$232,425 if married filing jointly or qualifying widow(ef),\$464,850 if married filing jointly or qualifying widow(ef),15.413,200\$456,850 if married filing jointly or qualifying widow(ef),16.75,08517.74,94918.13618.Subtract line 17 from line 16. If zero or less, enter -0-18.13619.Enter the smaller of line 14 or line 1819.13620.21.13620.221.13620.222.023.23.Multiply line 19 by 15% (0.15)20.23.24.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 Worksheet24.14,5225.144,5425.144,5426.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 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 Worksheet26.14,5627.Tax on all taxable income. Enter the smaller of line 25 or line 26. Also include this amount on Form 1040, line 44. (If you are	9.							
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13.Enter the amount from line 1113.014.Subtract line 13 from line 1214.13615.Enter: $\frac{14.}{14.}$ 13615.Enter: $\frac{15.}{14.}$ 413,200\$413,200 if single\$232,425 if married filing separately $\frac{15.}{15.}$ 413,200\$454,850 if married filing separately $\frac{15.}{15.}$ 413,200\$464,850 if married filing separately $\frac{15.}{15.}$ 413,200\$464,850 if married filing separately $\frac{15.}{15.}$ 413,200\$464,850 if married filing jointly or qualifying widow(a) $\frac{15.}{17.}$ $\frac{413,200}{74.949}$ 16.Enter the smaller of line 1 or line 15 $16.$ $75,085$ 17.Add lines 7 and 11 $17.$ $74,949$ 18.Subtract line 17 from line 16. If zero or less, enter -0- $18.$ $136$ 19.Enter the smaller of line 14 or line 18 $19.$ $136$ 20. $21.$ $136$ $20.$ $22.$ 21. $136$ $22.$ $0$ 23.Multiply line 22 by 20% (0.20) $23.$ $23.$ 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 $24.$ $14,52$ 25.Add lines 20, 23, and 24 $25.$ $14,54$ 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 $26$	11.							
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16.       Enter the smaller of line 1 or line 15       16.       75,085         17.       Add lines 7 and 11       17.       74,949         18.       136       136         19.       Enter the smaller of line 14 or line 18       19.       136         19.       Enter the smaller of line 14 or line 18       19.       136         20.       Multiply line 19 by 15% (0.15)       20.       2         21.       136       22.       0         23.       Multiply line 22 by 20% (0.20)       23.       23.         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       24.       14,52         25.       Add lines 20, 23, and 24       25.       14,54         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       26.       14,54         27.       Tax on all taxable income. Enter the smaller of line 25 or line 26. Also include this amount on Form       26.       14,56								
17.       Add lines 7 and 11       17.       74,949         18.       Subtract line 17 from line 16. If zero or less, enter -0-       18.       136         19.       Enter the smaller of line 14 or line 18       19.       136         19.       Multiply line 19 by 15% (0.15)       20.       2         21.       Add lines 11 and 19       21.       136         22.       0       23.       23.         23.       Multiply line 22 by 20% (0.20)       23.         24.       Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax       24.       14,52         25.       Add lines 20, 23, and 24       25.       14,54         25.       Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax       26.       14,56         26.       14,56       26.       14,56       26.       14,56         27.       Tax on all taxable income. Enter the smaller of line 25 or line 26. Also include this amount on Form       26.       14,56	4.0				•	75 095	•	
18.       Subtract line 17 from line 16. If zero or less, enter -0-       18.       136         19.       Enter the smaller of line 14 or line 18       19.       136         20.       Multiply line 19 by 15% (0.15)       20.       2         21.       Add lines 11 and 19       21.       136         22.       0       23.         23.       Multiply line 22 by 20% (0.20)       23.         24.       Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax       24.         Table to figure tax. if the amount on line 7 is \$100,000 or more, use the Tax Computation       24.       14,52         25.       Add lines 20, 23, and 24       25.       14,54         26.       Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax       26.       14,56         27.       Tax on all taxable income. Enter the smaller of line 25 or line 26. Also include this amount on Form       26.       14,56		Enter the smaller						
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21.       Add lines 11 and 19       21.       136         22.       0       22.       0         23.       Multiply line 22 by 20% (0.20)       23.         24.       Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax       24.         Table to figure tax. if the amount on line 7 is \$100,000 or more, use the Tax Computation       24.       14,52         25.       Add lines 20, 23, and 24       25.       14,54         26.       Figure tax. if the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax       26.       14,54         27.       Tax on all taxable income. Enter the smaller of line 25 or line 26. Also include this amount on Form       26.       14,56		Multiply lipp 10 b	(15% (0.15)	····· -	-		_	20
<ul> <li>22. Subtract line 21 from line 12 22. 0</li> <li>23. Multiply line 22 by 20% (0.20) 23.</li> <li>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 25. Add lines 20, 23, and 24 25. 14,54</li> <li>26. Figure the tax on the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet 25. Tax on all taxable income. Enter the smaller 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</li> </ul>		Add lines 11 and				136		20
23.       Multiply line 22 by 20% (0.20)       23.         24.       Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax       24.         Table to figure tax. if the amount on line 7 is \$100,000 or more, use the Tax Computation       24.       14,52         25.       Add lines 20, 23, and 24       25.       14,54         26.       Figure the tax on the amount on line 1 is \$100,000 or more, use the Tax Computation       26.       14,56         27.       Tax on all taxable income. Enter the smaller of line 25 or line 26. Also include this amount on Form       26.       14,56							_	
<ul> <li>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</li> <li>25. Add lines 20, 23, and 24</li> <li>26. Figure the tax on the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet</li> <li>26. Figure tax. if the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet</li> <li>27. Tax on all taxable income. Enter the smaller 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</li> </ul>							_	0
Table to figure tax. if the amount on line 7 is \$100,000 or more, use the Tax Computation       24. 14,52         Worksheet       25. 14,54         25.       14,54         26.       Figure the tax on the amount on line 1 is \$100,000 or more, use the Tax Computation         Worksheet       26. 14,56         27.       Tax on all taxable income. Enter the smaller of line 25 or line 26. Also include this amount on Form		Figure the tax on	the amount on line 7. If the amount on li	ne 7 is less than \$100.000	use the Ta	• • • • • • • • • • • • • • • • • • •	25.	0
Worksheet       24.       14,52         25.       Add lines 20, 23, and 24       25.       14,54         26.       Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax       26.       14,56         27.       Tax on all taxable income. Enter the smaller 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       26.       14,56	24.	•				^		
<ul> <li>25. Add lines 20, 23, and 24</li> <li>26. 14,54</li> <li>26. 14,54</li> <li>26. 14,54</li> <li>26. 14,54</li> <li>26. 14,56</li> <li>27. Tax on all taxable income. Enter the smaller 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</li> </ul>							24	14.525
<ul> <li>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</li> <li>26. 14,56</li> <li>27. Tax on all taxable income. Enter the smaller 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</li> </ul>	25.						-	14,545
Table to figure tax. if the amount on line 1 is \$100,000 or more, use the Tax Computation       26. 14,56         Worksheet       26. 14,56         27. Tax on all taxable income. Enter the smaller 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	26.							,.10
Worksheet       26.       14,56         27. Tax on all taxable income. Enter the smaller of line 25 or line 26. Also include this amount on       5000000000000000000000000000000000000		•						
27. Tax on all taxable income. Enter the smaller 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		0		•			26.	14,563
Form 1040, line 44. (If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form	27.							,
				-			27.	14,545

\*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.

Fo	m 1040 General Sales T	ax Deduction Worksheet		2015
	as shown on return RGARET E. KOZAN		Taxpayer Ide	ntification Number
State		Locality of WINTER PARK		
<u> </u>		les Tax from IRS Tables		
4			4	88,218
2.	Enter the amount of adjusted gross income (AGI) from Form 1040 Add the nontaxable amounts from Form 1040, lines 8b, 15a, 16a,			007210
2. 3.		lic assistance, veteran's benefits, and wo h as the refundable portion of refundable	rkers' compensation. tax credits	
4.			4.	88,218
5.	Enter the amount from the sales tax table in the Schedule A instru			783
	Part-year residents, complete lines 6 - 8; Full-year residents and enter the amount from line 5 on line 9			
6.	Enter the number of days of residence in state			
7.	Total days in year			
8.	Divide line 6 by line 7 (rounded to at least 3 decimal places)			800
9.	Multiply line 5 by line 8, this is the deductible general sales tax us	ing the IRS table.	9	783
	Local Sales	a Tax Using IRS Tables		
10	Enter the amount from the sales tax table in the Schedule A instru	uctions	10.	783
11.				
	Tupelo only), Missouri, New York State, North Carolina, South Ca	• • • • • • •		
	the amount from the applicable Optional Local Sales Tax Table in			
12.	Enter the local general sales tax rate (exclude statewide local sale	es tax rate) 12. C	.50000	
13.	Enter the state general sales tax rate (include statewide local sale	es tax rate) <b>13.</b>	6.0000	
14.	Divide line 12 by line 13 (rounded to at least 3 decimal places)			
15.	If you entered an amount on line 11, multiply line 11 by line 12. T			
	using the optional local sales tax tables.			
	Part-year residents, complete lines 16 - 18; Full-year reside	nts skip lines 16 - 18		
	and enter the amount from line 15 on line 19			
	If you did not enter an amount on line 11, multiply line 10 by line 1	14. This is the local sales tax	15	65
	using the optional state and certain local sales tax tables.			
	Part-year residents, complete lines 16 - 18; Full-year reside	nts skip lines 16 - 18		
	and enter the amount from line 15 on line 19			
16.	Enter the number of days of residence in locality			
17.	Total days in year			
18. 19.	Divide line 16 by line 17 (rounded to at least 3 decimal places) Multiply line 15 by line 18. This is the deductible general local sal	18	19.	65
13.				
	General S	Sales Tax Summary		
20.	Enter the sum of line 9 from all General Sales Tax Deduction Wo	rksheets	20	783
21.	Enter the sum of line 19 from all General Sales Tax Deduction W	orksheets	21	65
22.	Add lines 20 and 21, this is the total General Sales taxes using the	e tables	22	848
23.	Enter the actual state and local general sales taxes paid		23	
24.	Enter the greater of line 22 or line 23		24	
25.	Enter the state and local taxes paid on specified items (major pur	chases)	25	040
26.	Add lines 24 and 25, this is the deduct ble General Sales tax		26	848
27.	Enter total state and local income taxes paid		27	
E	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 Sc	hedule A, line 5a.

MARGARET E. KOZAN         Foreign Income Category       Passive Income         Regular         Foreign Taxes       Maximum Credit       Unused (+) or Excess (-)       Carryback Applied from CY       Carryforward Applied to CY       * CY Unused (or Excess (-)         2005	Form	1040	Foreig	gn Tax Credit	Carryover Work	sheet	2015
Regular         Foreign Taxes Available       Maximum Credit Allowable       Unused (+) or Excess (-)       Carryback Applied from CY       Carryforward Applied to CY       * CY Unused ( or Excess (-)         2005		ARET E. K	OZAN				Taxpayer Identification Numbe
Foreign Taxes Available       Maximum Credit Allowable       Unused (+) or Excess (-)       Carryback Applied from CY       Carryforward Applied to CY       * CY Unused ( or Excess (-)         2005	oreign Inc	come Category			Passive In	come	
Available         Allowable         or Excess (-)         Applied from CY         Applied to CY         or Excess (-)           2005				Regul	ar		
2010       1       68       -67         2012       1       21       -20         2013       -       -       -         2014       -       -       -         2015       -       -       -         * Amounts flow to Tax Credit Carr       -       -	2005 2006 2007					Carryforward Applied to CY	* CY Unused (+) or Excess (-)
* Amounts flow to Tax Credit Carr	010 011 012 013	1	21				-67 -20
Alternative Minimum Tax							* Amounts flow to the For Tax Credit Carryover Re
				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	1	10	-8			8
2012	1					
2013						
2014						
2015						
						* Amounts flow to the Foreign Tax Credit Carryover Report

Form <b>1040</b>		K-1 Reconc	illation Works	heet - Sch E, I	B, D, Form 479	97		2015	'
ame MARGARET E. KOZ	AN					Taxpayer Identifi	cation Number		
ntity Name MARGARET E. KOZ	AN, P.A.	EIN			6 Corporation		Screen K1	K1 Unit	- 2
ctivity		Pas	sive Activity Type	Not Passive	e		Entire disposition	n of activity	
	Current Year	PY Suspended	Disallowed	PY Suspended	Disallowed	PY Suspended	Disallowed	Тах	
	Amount	Basis Loss	Basis Limitation	At-risk Loss	At-risk Limitation	Passive Loss	Loss Limitation	Retur	n
Schedule E page 2									
Ordinary business income/-loss	37,965							37,	, 90
Net rental real estate income/-loss									
Other net rental income/-loss									
Guaranteed payments									
Section 179 expense									
Disallowed Section 179 expense									
Depletion									
Section 59(e)(2) expenditures									
Preproductive period expense									
Commercial revitalization deduct									
Reforestation expense deduct									
Other deductions									
Unreimbursed expenses									
Other inc/loss - Schedule E									
Debt financed acquisition									
Dependent care benefits									
Total Schedule E page 2	37,965							37,	, 9
Schedule E page 1								-	
Royalties									
Deductions-royalty income									
Depletion									
Total Schedule E page 1									
Schedule B								-	
nterest Income									
Tax-exempt interest income									
Dividend Income									
Qualified dividends (1040, Page 1)									
Schedule D/8949/6781									
Short-term capital gain/-loss									
_ong-term capital gain/-loss									
28% capital gain/-loss									
1256 contracts and straddles									
Form 4797									
1797 Part I									
4797 Part II									
Section 179/280F recapture									

Form <b>1040</b>	K-1	Reconciliation	n Worksheet - I	Form 1040, So	ch A, Form 49	52, 8903		201	5
Name MARGARET E.	KOZAN					Taxpayer Identific	ation Number		
Entity Name MARGARET E. KO		EIN	En	tity Type S C	orporation	S	creen K1	K1 Unit	2
Activity		Passi	ve Activity Type NO	t Passive	-		Entire disposition	n of activity	
-	Current Year	PY Suspended	Disallowed	PY Suspended	Disallowed	PY Suspended	Disallowed	Tax	
	Amount	Basis Loss	<b>Basis Limitation</b>	At-risk Loss	At-risk Limitation	Passive Loss	Loss Limitation	Retur	m
Form 1040 page 1									
Other portfolio income/-loss									
Other income/-loss									
Penalty on early withdrawal									
1040 page 2									
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									
Schedule A									
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									
Form 4952									
Investment interest expense									
Investment income adjustment									
Investment expenses									
Form 8903							1		
Qualified production activities income	•								
Employer's W-2 wages		Current loss							
Deductions attributable to QPAI		disallowed %	%	PY susp deduct	S	% Allowed	%		

Form <b>1040</b>		-1 Reconciliati	on Worksheet	- Form 4684,	Sch SE, Misc,			2015	5
Name MARGARET E.	KOZAN					Taxpayer Identif	ication Number		
Entity Name MARGARET E. KO	ZAN, P.A.	EIN		Entity Type S C	Corporation	So	creen K1	K1 Unit	2
Activity		Passi	ve Activity Type NC	t Passive			Entire disposition	n of activity	
	Current Year	PY Suspended	Disallowed	PY Suspended	Disallowed	PY Suspended	Disallowed	Tax	
	Amount	Basis Loss	<b>Basis Limitation</b>	At-risk Loss	At-risk Limitation	Passive Loss	Loss Limitation	Retur	'n
Form 4684									
Form 4684 It loss trade/business									
Form 4684 It loss income producing									
Form 4684 long-term gain									
Form 4684 st loss income producing									
Schedule SE									
Net earnings from self-employ									
Gross farming or fishing inc									
Gross nonfarm income									
Miscellaneous / Basis Worksheet									
Self-employed medical insurance									
Shareholder med ins not on Form W	2								
Other tax-exempt income									
Nondeductible expenses	344								344
Cash & market security distrib									
Property distributions	20,596							20,	,596
Repayment of shareholder loans									
Dependent care benefits (Form 2441	)								
Credits									

Form	1040		Passive Activit	y Deduction Works	sheet		2015
Name						Taxpayer Id	entification Number
MARG		OZAN					
Activity			DRIVE #210			n <u>Sch F</u>	
Туре	Rental	real	estate w/active	participation	Enti	re Dispositio	n of Activity
			Regular T	ax Loss Calculations			
			Prior Year Suspended Losses	Current Year Generated	Current Year Utilized		ended Losses Next Year
Operati	ing			1,815	1,81	5	
Short-te	erm capital loss			<u> </u>	-		
Long-te	erm capital loss						
28% ra	ate capital loss						
Section	n 1231 loss						
Ordina	ry business loss						
Other L	Losses - 1040 pg 1						
Comme	ercial revitalization						
			Alternative Minir	num Tax Loss Calcula	tions		
			Prior Year Suspended Losses	Current Year Generated	Current Year Utilized		ended Losses Next Year
Operati	ing			1,815	1,815	5	
Short-te	erm capital loss						
Long-te	erm capital loss						
28% ra	ate capital loss						
Section	n 1231 loss						
Ordina	ry business loss						
Other L	Losses - 1040 pg 1						
Comme	ercial revitalization						

Form <b>1040</b>	Passive Activit	y Deduction Works	sneet	2015	
ame	_			Taxpayer Identification Num	ber
MARGARET E. KOZAI					
Activity 2053 DIXIE BE				n <u>Sch E</u> Unit	2
Type <u>Rental real</u>	L estate w/active	e participation	Entii	re Disposition of Activity	
	Regular T	ax Loss Calculations			
	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year	
Operating		4,449	4,449		
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 Mini	mum Tax Loss Calcula	ations		
	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year	
Operating		4,449	4,449		
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>		Rent and Royal	ty Reconciliati	on	2015
Name MARGARET E. I	KOZAN			Тахра	yer identification number
Property description			U	Init <u>1</u> Ownership	Percentage
415 LAKEPOIN	<b>FE DRIVE #21</b>	0	-		Use Percentage
Passive type: Active	• participat	ion			Use Percentage
1. Physical address:				2. Property Use In	
Street		OINTE DRIVE #21		Fair Rental Days	<u> </u>
City, state, zip	ALTAMONTE	E SPRINGS FL	32701		ays
Property type:		<u>Multi-Family</u> r	esidence	QJV	<u> </u>
		Column A	Column B	Column C	(Column A - B - C)
		Total	Nonbusiness	Vacation Home / Personal	Income / Expenses
Income:		Income/Expense	Expenses	Use Expenses	Reported on Schedule
3. Rents received		9,500			9,500
4. Royalties received					
Expenses:					
5. Advertising					
Auto					
					_
6. Auto and travel (total)					
<ol> <li>Cleaning and mainter</li> <li>Commissions</li> </ol>	nance				
9. Insurance		528			528
<b>10.</b> Legal and other profe	ssional fees	535			535
11. Management fees					
Mortgage interest from	n 1098	2,256			
Refinancing points on	1098				-
12. Mortgage interest paid	d to banks, etc.	2,256			2,256
	est				
					_
Refinancing points					
Qualified mortgage in	surance				
13. Other interest (total)					
14. Repairs		770			770
Real estate taxes		684			_
All other taxes		<b>CO A</b>			
<b>16.</b> Taxes (total)		684			684
	or doplotion	3,022			3,022
<ol> <li>Depreciation expense</li> <li>Other (list)</li> </ol>		5,022			5,022
CONDO ASSOC. FE	ES	3,520			3,520
<u></u>		5,520			5,520
20. Total expenses. Add		11,315			11,315
21. Income or (loss) from	rental or royalty properti	ies.			-1,815

Form <b>1040</b>		Rent and Royal	lty Reconciliati	on	2015
Name MARGARET E	. KOZAN			Тахра	yer identification number
Property description			U	Init <b>2</b> Ownership	Percentage
	BELLE DRIVE		т		Use Percentage
Passive type: Act:	ive participat	ion	S	tate Personal l	Jse Percentage
1. Physical address				2. Property Use Int	
Street		E BELLE DRIVE U		Fair Rental Days	<u>365</u>
	ORLANDO		32812 residence		ays
		Column A	Column B	Column C	(Column A - B - C)
		Total	Nonbusiness	Vacation	
Income:		Income/Expense	Expenses	Home / Personal Use Expenses	Income / Expenses Reported on Schedule
3. Rents received		11,200	•••••		11,200
4. Royalties receive	d				
Expenses:					
Auto					
Travel					
6. Auto and travel (t	otal)				
7. Cleaning and ma	intenance				
8. Commissions					
9. Insurance		607			607
	professional fees				1.100
11. Management fee	s	1,120			1,120
Mortgage interest	from 1098	5,400			_
Refinancing point	s on 1098	F 400			F 400
	paid to banks, etc.				5,400
	nterest				_
Other interest					_
Refinancing point	is				_
Qualified mongag	ge insurance				
<b>14.</b> Repairs	tal)				
15 Supplies					
All other taxes	•	1,213			-
<b>16.</b> Taxes (total)		1,213			1,213
47					
	ense or depletion	3,783			3,783
19. Other (list)	•				-
BANK CHARGES		35			35
CONDO ASSOC.	FEES	3,491			3,491
		+			
20. Total expenses.	Add lines 5 through 19	15,649			15,649
	from rental or royalty proper			I	-4,449

Form	1040		Se	lf-Employ	ed Health I	nsurance Dedu	ction Worksh	eet		20	15
	person with s	-	yment KOZZ		nown on Form 104	0)			Taxpaye	r Identification	Number
Descriptic	on <u>MAR</u>	GARET	E.	KOZAN,	P.A.		_ Form/Schedule	ĸ		Unit number	_2
in w also inclu <b>2.</b> For	<ul> <li>which you were</li> <li>cover your c</li> <li>ade the follow</li> <li>Amoun</li> <li>spouse</li> <li>of 27 a</li> <li>Any an</li> <li>Any an</li> <li>Any particular</li> <li>Any particular</li> <li>Coverage und</li> <li>aller of the for</li> <li>Total paym</li> <li>The amour</li> <li>\$</li> <li>\$1,</li> <li>\$3,</li> <li>\$4,</li> <li>Do not incling</li> <li>insurance p</li> <li>dependent</li> </ul>	e a more- hild who v ving. ts for any s employ t the end nounts pai public saf nounts you yments for der a qual llowing ar eents made at shown b 5380if 430if 430if 430if ude paym blan subsii or your ch	than-29 was und month er or th of 2015 id from rety offi u incluc or qualit ified lon nounts. e for th below. that pe age 41 age 51 age 61 age 71 hents fo dized b hild who	% shareholder der age 27 at you were elig he employer of 5. retirement pla cer. ded on Form & fied long-term ng-term care i at person duri Use the perso to 50 to 50 to 60 to 70 or older or any month y y your or you o was under th	) for 2015 for you, the end of 2015, e gible to participate i f either your depend an distributions that 3885, line 4. care insurance (se nsurance contract, ing the year. on's age at the end 0 or younger	e established under your your spouse, and your d ven if the child was not y in a health plan subsidize ident or your child who w t were nontaxable becaus te line 2) enter for each person co l of the tax year.	dependents. Your inst rour dependent. But of ed by your or your ras under the age se you are a overed the m care her your an one person		e can	5	<u>, 282</u>
<b>4.</b> Ente insu	l lines 1 and 2 er your net pr rance plan is	ofit* and a establish	any othe ed. Do	er earned inco not include C	ome from the trade	or business under which ve Program payments ex	n the		3 4.	5	,282
5. Ente box Proç	er the total of 14, Code A; gram paymen	all net pro plus any its exemp	ofits* fro other ir t from	om: Schedule ncome allocab self-employme	C, line 31; Schedule to the profitable ent tax. <b>Do not</b> inc	ule C-EZ, line 3; Schedulu businesses. Do not inclu clude any net losses show	ude Conservation Resource with the server of	serve es.	065), <b>5.</b>		
	de line 4 by li		 m 1040	)NR) line 27	by the perceptage	on line 6					
	tract line 7 fro										
9. Ente the	er the amount health insura	t, if any, fr nce plan i	rom For s estat	rm 1040 (or F	orm 1040NR), line	28 attributable to the sa	me trade or business	in wh	ich		
10. Sub	tract line 9 fro	om line 8							10		
and	in which the	health ins	urance	plan is estab	lished	tion in which you are a n			11	47	,000
						nt entered on line 11 abc			12.		
13. Sub	tract line 12 f	rom line 1	0 or 1	1, whichever a	applies	of line 3 or line 13 here a			13	47	,000
						ny medical expense dedu		•	14	5	<b>,</b> 282

\* 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 hat business from Schedule SE (Form 1040), Section B, line 4b.

6350 KOZAN, MARGARET E.	Federal	Statements	2/2	6/2016 12:14 PM Page 1
Margaret E. Kozan P.A.	Form W-2	<u>, Box 14 - Other</u>		
Doc	scription		٨٣	ount
Medical insurance premiums Total			\$ \$\$	5,282 5,282
	<u>Form 1040,</u>	Dividend Income		
Pov				Qualified
Pay ENTERGY CORPORATION TARGET CORPORATION Total	er	\$ \$	96	Dividends \$ 40 96 \$ 136 \$

6350 KOZAN, MARGARET E.	2/26/201612:14 PiFederal StatementsPage
<u>Schedule A, L</u>	ine 5b - State and Local General Sales Taxes
Description	Amount
General Sales Tax	\$ 848
Total	\$848
Sch	edule A, Line 6 - Real Estate Taxes
Description	Amount
Real estate taxes paid	\$2,875
Total	\$2,875
Schedule A, Line 10	- Home Mortgage Interest & Points From Form 1098
Description	Amount
Home mortgage interest	\$ 4,423
EQUITY LINE Total	962 \$5,385
Iotal	ų <u> </u>
Schedule A, Line	16 - Charitable Contributions by Cash or Check
Description	Amount
50% Cash contrib from K-1s Total	\$ <u>25</u> \$25
IOCAL	Ş <u></u>

	Federal	Statements	2/2	26/2016 12:14 PM Page 3
415 LAKEPOINTE DRIVE #210		Line 9 - Insurance		
Description		Gross	Business Use	Net
Description Insurance (Rent, 1)		Amount \$ 528	Percentage	Amount \$ 528
Total		\$528		\$528
415 LAKEPOINTE DRIVE #210	Schedule E	<u>, Line 16 - Taxes</u>		
Description		Gross Amount	Business Use Percentage	Net Amount
Real estate taxes		\$ 684		\$ 684
Total		\$684		\$684
Description Rents and royalties Total	\$ \$	Amount 11,200 11,200		
2053 DIXIE BELLE DRIVE	Schedule F	Line 9 - Insurance	)	
Description	<u>ooncudic E,</u>	Gross	Business Use	Net
Description		Amount	Business Use Percentage	Amount
Description Insurance (Rent, 2) Total				
Insurance (Rent, 2)		Amount \$607		Amount \$607
Insurance (Rent, 2)		Amount \$607		Amount \$607
Insurance (Rent, 2)		Amount \$607		Amount \$607
Insurance (Rent, 2)		Amount \$607		Amount \$607
Insurance (Rent, 2)		Amount \$607		Amount \$607
Insurance (Rent, 2)		Amount \$607		Amount \$607
Insurance (Rent, 2)		Amount \$607		Amount \$607
Insurance (Rent, 2)		Amount \$607		Amount \$607
Insurance (Rent, 2)		Amount \$607		Amount \$607

## **Federal Statements**

#### Passive Income - OC

#### Form 1116 line 3e - Gross Income from All Sources

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

#### Passive Income - OC

#### Form 1116 line 4a - Apportioned Home Mortgage Interest

Description	А	В	С
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

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Page 1

FYE:	12/31/2015

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

## Federal Asset Report 2053 DIXIE BELLE DRIVE

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2053	DIXIE	BELLE	DRIVE	

Asset	Description	Date In Service	Cost	Bus Sec <u>%</u> 179Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MA 2 Ho	ACRS: Duse	1/02/07	150,000 150,000	-	150,000 150,000	27 MM S/L	25,886 25,886	<u>3,750</u> <u>3,750</u>
1 Lo	epreciation: ban Costs Ind Total Other Depreciation	1/02/07 1/02/07	994 25,800 26,794	-	994 25,800 26,794	30 MO S/L 0 Land	166 0 166	33 0 33
	Total ACRS and Other Depr	eciation =	26,794	=	26,794		166	33
	Grand Totals Less: Dispositions and Transf Less: Start-up/Org Expense Net Grand Totals	fers 	176,794 0 0 176,794	-	176,794 0 0 176,794		26,052 0 0 26,052	3,783 0 0 3,783

**Net Grand Totals** 

## AMT Asset Report 415 LAKEPOINTE DRIVE #210

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26,568

3,022

Page 1

FYE:	12/31/2015	

Asset Description	Date In Service	Cost	Bus Sec <u>%</u> 179Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS: 2 Condo Cost / Basis	3/20/06	117,152 117,152		<u>117,152</u> <u>117,152</u>		25,749 25,749	2,929 2,929
Other Depreciation: 1 Loan Costs Total Other Depreciation	3/20/06	2,800 2,800		2,800 2,800		<u>819</u> 819	<u>93</u> <u>93</u>
Total ACRS and Other Depreciation		2,800		2,800			93
Grand Totals Less: Dispositions and Tr	ansfers	119,952 0		119,952 0		26,568 0	3,022 0

119,952

119,952

## AMT Asset Report 2053 DIXIE BELLE DRIVE

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FYE: 12/31/2015	

2053	DIXIE	BELL	E DRIV	
Data		Bus	Sec	Basis

Asset	Description	Date In Service	Cost	Bus %	Sec 179Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MA		1/02/07 _	150,000 150,000		-	150,000 150,000	27 MM S/L	25,886 25,886	3,750 3,750
Other Dep 1 Loa 3 Lan	in Costs	1/02/07 1/02/07 	994 25,800 26,794			994 25,800 26,794	30 MO S/L 0 Land	166 0 166	33 0 33
	Total ACRS and Other Depre	eciation =	26,794		:	26,794		166	33
	Grand Totals Less: Dispositions and Transf Net Grand Totals	ers _	176,794 0 176,794			176,794 0 176,794		26,052 0 26,052	3,783 0 3,783

## Depreciation Adjustment Report All Business Activities

Page 1

<u>Form</u>	<u>Unit</u> A	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences
MACI	RS Adjus	stments:				
E E	1 2	2 2	Condo Cost / Basis House	2,929 3,750 6,679	2,929 3,750 6,679	0 0

6350 KOZAN, MARGARET E. 02/ Future Depreciation Report FYE: 12/31/16

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Page 1

#### FYE: 12/31/2015

## 415 LAKEPOINTE DRIVE #210

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

## Future Depreciation Report FYE: 12/31/16 DRIVE

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2053 DIXIE BELLE [
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Asset	Description	Date In Service	Cost	Tax	AMT
<u>Prior N</u>	AACRS:				
2	House	1/02/07	150,000	3,750	3,750
			150,000	3,750	3,750
<u>Other</u>	Depreciation: Loan Costs Land	994 		33 0	
	Total Other Depreciation		26,794	33	33
	Total ACRS and Other Depreciation		26,794		33
	Grand Totals		176,794	3,783	3,783

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Form	1040		IRA Dis	tribution Report		2015
Name					Тахра	ayer Identification Number
MARGA	RET E	. KOZAN				
	T/S		Payer		Gross Distribution 1099-R Box 1	Taxable Amount 1099-R Box 2a [less rollover amount]
A B C D E F G H I J K L M N					9,381	9,381
0	_			Taxpayer Spouse Total	9,381 9,381	<u>9,381</u> 9,381

	Amount Of Rollover	Federal Withholding	State Withholding	Local Withholding	Traditional IRA Converted to Roth IRA	Original Conversion or Recharacterization	Qualified Roth IRA Distribution
Α		1,407					
B C							
D							
E							
F G						·	
H							
I							
J							
K L							
M							
N							
0		1,407				·	
р Sp							
otal		1,407					

Form	104	40		Salaries & Wag	es Report				2015
Name MAR	GARE	ET E. KOZ	ZAN					Taxpayer I	dentification Number
T/S A _ B _ C _ D _			Employer . Kozan P.A.	•	Federal Wa	nges 282	Federal V	Vithheld 7,000	Soc Sec Wages 47,000
E _ F _ G _ H _ J									
К _ L _ М _									
				Taxpayer Spouse Totals		282		7,000	47,000
A B C D E F G H I J K L M Taxpa		2,914	Medicare Wages 47,000	Medicare Withheld           682	Soc Sec Tips	Allocate	ed Tips D	Pep Care Ben	Other, Box 14 5,282
Spou Total	se	2,914	47,000	682					5,282
		State Wage: 47,0		Name of Lo	ocality		Local W	/ages	Local Withheld
Total		47,0	00						

Form **1040** 

## Two Year Comparison Report - Page 1

2014 & 2015

	MARGARET E. KOZAN				dentification Number
			2014	2015	Differences
	Filing Status		SGL	SGL	
	Dependents claimed		0	0	
	1. Salaries and wages	1.	12,000	52,282	40,28
	2. Interest income	2			
	3. Tax exempt interest income	3.			
	4. Dividend income	4.	122	136	1
	5. Qualified dividend income	5.	122	136	1
	6. Taxable state/local refunds	6.			
	7. Alimony received	7.			
	8. Business income/loss	8.			
	9. Capital gain/loss	9.			
	10. Other gains/losses	10.			
	11. Taxable IRA distributions	11.	49,827	9,381	-40,44
۱ I	12. Taxable pensions	12.			
	13. Rent and royalty income including farm rental	13.	-8,068	-6,264	1,80
	14. Partnership/S corp income	14.	7,390	37,965	30,57
	15. Estate or trust income	15.			
	16. Farm income/loss	16			
	17. Unemployment compensation	17.			
	18. Taxable social security	18.			
	19. Other income	19.			
	20. Total income	20.	61,271	93,500	32,22
	21. Moving expenses	21.			
	22. Deductible part of self-employment tax	22			
	23. SEP/SIMPLE/Qualified plans deductions	23.			
	24. SE health insurance	24.		5,282	5,28
	25. Forfeited interest				
'	26. Alimony paid	26.			
	27. IRA deductions	27.			
	28. Student loan interest	20			
	29. Other adjustments	20			
	30. Adjusted gross income	30.	61,271	88,218	26,94
	31. Medical	31.			·
	32. Taxes	32.	3,654	3,723	(
	33. Interest	33.	6,381	5,385	-99
	34. Contributions	34.	297	25	-27
	35. Casualty losses	35.			
	36. Miscellaneous expenses	36.			
	37. Allowable itemized deductions	37.	10,332	9,133	-1,19
	38. Standard deduction	38.	6,200	6,300	10
			Itemized	Itemized	
	39. Deduction taken	39.	10,332	9,133	-1,19
	40. Subtract line 39 from line 30		50,939	79,085	28,14
	41 Exampliance	41.	3,950	4,000	5
	41. Exemptions 42. Taxable income	42.	46,989	75,085	28,09

Form 1	040
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## Two Year Comparison Report - Page 2

2014 & 2015

Nan	ne		Taxpayer Identification Number				
M	IAR	GARET E. KOZAN					
				2014	2015		Differences
	43.	Taxable income from 2YR page 1, line 42	43.	46,989	7	5,085	28,096
	44.	Tax on taxable income	44.	7,593	14	4,545	6,952
	45.	Alternative minimum tax	<b>45</b> .				
	46.	Excess advance premium tax credit	<b>46</b> .				
	47.		47.				
		Education credits	<b>48</b> .				
т	49.	Retirement savings credit	<b>49</b> .				
а	50.	Child tax credit	<b>50</b> .				
x		General business credit	<b>51</b> .				
	52.	Other credits	<b>52</b> .				
С	53.	Total credits	<b>53</b> .				
0		Net tax liability	<b>54</b> .	7,593	1	1,545	6,952
m	55.	Self-employment taxes	<b>55</b> .				
р	56.		<b>56</b> .				
u	57.		57.	7,593		4,545	6,952
t	58.	Income tax withheld	<b>58</b> .	12,474		3,407	-4,067
а	59.	Estimated tax payments	<b>59</b> .			4,881	4,881
t	60.	Earned income credit	<b>60</b> .				
i	61.	Additional Child tax credit	<b>61</b> .				
0	62.	Other refundable tax credits	<b>62</b> .				
n		Other payments	<b>63</b> .				
	64.	Total payments	<b>64</b> .	12,474		3,288	814
	65.	Tax due/-refund	<b>65</b> .	-4,881		1,257	6,138
	66.	Penalties and interest	<b>66</b> .				
	67.	Net tax due/-refund	<b>67</b> .	-4,881		1,257	6,138
	68.	Refund applied to estimated tax payments	<b>68</b> .	4,881			-4,881
	69.	Refund received	<b>69</b> .				
	70.	·······	70.	25.0%		25.0%	
	71.	Effective tax rate	71.	16%		$19_{\%}$	

	in ivehour	: - Schedule E Pag	ge 1	2014 & 2015
			Taxpayer	identification number
ARGARET E. KOZAN				
erty description 15 LAKEPOINTE DRIVE #210		Unit 1		
Income		2014	2015	Differences
Total rents and royalties received	1.	8,835	9,500	665
Expenses				
Advertising	2.			
Auto and travel	3.			
Cleaning and maintenance	4.	4,079		-4,07
Commissions	5.			
Insurance	6.	539	528	-1
Legal and other professional fees	7.	535	535	
Management fees	8.			
Mortgage interest paid to banks, etc.	9.	2,337	2,256	-8
Other interest				
Repairs	11.	225	770	54
Supplies	12.			
Taxes	13.	626	684	5
Utilities	14.			
Depreciation expense or depletion	15.	3,023	3,022	-
Other expenses	16.		3,520	3,52
Total expenses	17.	11,364	11,315	-49
Profit/(loss)				
Income or (loss) from rental real estate or royalty propertie		-2,529	-1,815	714
Deductible rental real estate loss	19.	-2,529	-1,815	71

20.	Vacation home operating expenses carryover to next year	20.		
21.	Vacation home excess casualty and depreciation carryover to next	y <b>2ef</b> ar		

Fc	orm <b>1040</b>	Two Year Comparison	Repo	ort - Schedule E Pa	ge 1		2014 & 2015	
Name <b>MA</b>	RGARET E.	KOZAN				Taxpayer	identification number	
	rty description	BELLE DRIVE	Unit 2					
		Income		2014	2015		Differences	
1.	Total rents and roya	Ities received	1.	10,000	11	,200	1,200	
		Expenses	. <u> </u>					
2.	Advertising		2.					
3.	Auto and travel							
4.	Cleaning and mainte	enance	4.	2,879			-2,879	
5.	Commissions		5.					
6.	Insurance		6.			607	607	
7.	Legal and other prof	fessional fees	7.					
8.	Management fees		8.	2,082		120	-962	
9.	Mortgage interest pa	aid to banks, etc.	9.	5,501	5	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 expens	e or depletion	15.	3,783		3,783		
16.	Other expenses		16.	11		3,526	3,515	
17.	Total expenses	D (11/1)	17.	15,539	15	5,649	110	
		Profit/(IOSS)		E E20		440	1 000	
		om rental real estate or royalty properties	18.	-5,539		449	1,090	
19.	Deductible rental rea	al estate loss	19.	-5,539	-4	449	1,090	
		Carryover						
20.	Vacation home oper	ating expenses carryover to next year	20.					

 20. Vacation home operating expenses carryover to next year
 20.

 21. Vacation home excess casualty and depreciation carryover to next year
 year

Form **1040** 

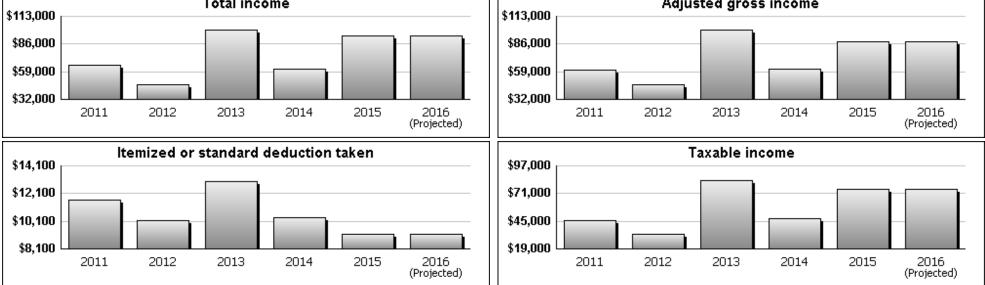
#### Tax Return History Report - Page 1

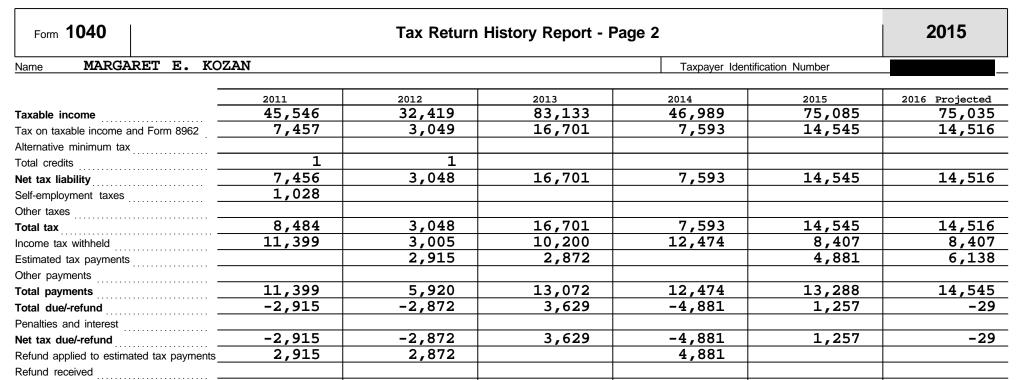
2015

Name MARGARET E. KOZAN

Taxpayer Identification Number

	2011	2012	2013	2014	2015	2016 Projected
Filing Status	SGL	SGL	SGL	SGL	SGL	SGL
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		8,849				
Other gains/losses						
IRA distr butions, pensions, annuities	8,366	18,474	33,928	49,827	9,381	9,381
Rent, royalty, farm rental income		-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						
Total income	65,010	46,334	100,012	61,271	93,500	93,500
Total adjustments	4,139				5,282	5,282
Adjusted gross income	60,871	46,334	100,012	61,271	88,218	88,218
Allowable itemized deductions	11,625	10,115	12,979	10,332	9,133	9,133
Standard deduction	5,800	5,950	6,100	6,200	6,300	6,300
Itemized or standard deduction taken	11,625	10,115	12,979	10,332	9,133	9,133
Exemptions	3,700	3,800	3,900	3,950	4,000	4,050
Taxable income	45,546	32,419	83,133	46,989	75,085	75,035
* Combined with Rent, royalty, farm rental	income on the Federal T	ax Projection Worksheet as	Schedule E income/loss			
±442.000	otal income		¢442.000	Adjusted gr	oss income	





25.0%

20%

25.0%

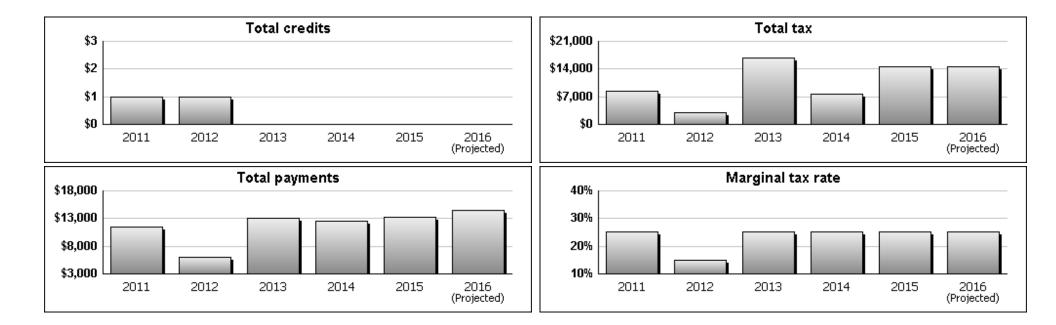
16%

25.0%

19%

25.0%

19%



15.0%

9%

25.0%

19%

Marginal tax rate

Effective tax rate

6494	02/26/2016	12.28 PM	Pa 5
	0212012010	12 20 1 10	195

Fo	m 1	120S				S Inco		v Potu	rn for a		rnoration			OMB	No. 1545-0123
		t of the Treasury			0.	◆ Do not	file this f	orm unles	is the corpo	ration has	s filed or is pration.			2	015
Inte	mal Re	evenue Service			mation a	bout Forr	n 1120S a	ind its sep	parate instru	ictions is	at www.irs.go	ov/form1	1120s.	_	
_		endar year 20 ction effective da		ix year begi	nning Name		, end	ing					D 5		
A		/22/11	le		MARGARET E KOZAN P A								D Emp	pioyer identific	cation number
В		ess activity code													
		er (see instructio	ns)	OR	Number,	street, and roo	om or suite no	. If a P.O. box	x, see instruction	S.				e incorporated	
		2990										5/22/2			
С	Check	k if Sch. M-3	$\square$	PRINT		wn,stateorp FER P		try, and ZIP or		ode 32789			F Tota	al assets (see i	instructions)
	attaci								111 -	2703			\$		17,837
G	Is th	e corporation	electin	a to be an l	S corporat	ion beginn	ning with th	nis tax vear	r2 Y	es X N	lf "Yes "	attach	-	553 if not a	
н			Final re	-		-		-	hange (4)		deciretum (5)				or revocation
ï		er the number				-									♦ 1
Ca							-			the instruc	tions for more i	informat	ion.		···· • •
		Gross recei	-						<u></u>	1a		,545			
	b									1b		/			
	с	Balance. Si	ubtract I	ine 1b from	line 1e					LI			1c		106,545
Income	2	Cost of goo	ds sold	(attach For									2		,
8	3	Gross profit	. Subtra	act line 2 fro	m line 1c								3		106,545
<u>_</u>	4	Net gain (lo	ss) fron	n Form 479	7, line 17	(attach Fo	rm 4797)						4		
	5	Other incor	ne (loss	s) (see instr	uctions—a	attach state	ement)						5		
	6	Total incon	ne (loss	). Add lines	3 through	n 5							6		106,545
	7												7		52,282
(imitations)	8	Salaries and	d wages	(less empl	oyment ci	edits)							8		
Į	9	Repairs and	l mainte	nance									9		
	10												10		
<u>p</u>	11	Rents											11		
instructions for	12	Taxes and I	icenses										12		4,039
J.	13												13		
	14	Depreciation	not cla	imed on Fo	rm 1125-/	A or elsew	here on re	eturn (attac	h Form 4562	2)			14		
8	15	Depletion (	Do not o	deduct oil a	and gas d	lepletion.)							15		
S	16	Advertising											16		105
Deductions	17	Pension, pr	ofit-shar	ing, etc., pl	ans								17		
pt	18	Employee b	enefit p	rograms									18		
edi	19	Other dedu	ctions (a	attach state	ment)					See	Stmt 1		19		12,154
Δ	20				-							🔶	20		68,580
	21									<u> </u>			21		37,965
	1	Excess net pa			-	tax (see inst	ructions)			22a			-		
S	1	Tax from So								22b					
Payments				-									22c		
Ĕ	23a	2015 estimate			014 overpa	yment aredi	ted to 2015			23a			-		
a	1	Tax deposit			-1- (-#1	- <b>F 4</b> 4				23b			-		
		Credit for fe			eis (attaci	1 Form 41	30)			23c			024		
and	d	Add lines 23						· · · · · ·				····	23d		
Тах	24	Estimated ta							a enter amoun	towed	• • • •		24 25		
Ĕ	25							· ·					25		
	26 27	Enter amou			-				iter amount o	overpaid	Refunde	ad 🔺	20		
_	21								schedules and s	statements,		-		s return wih he	
			t of my kn	owledge and be	lief, it is true,	correct, and			eparer (other tha			ay ne iks own below			Yes No
Si	gn			in on million prop	arer nao any	into into ago.						Presi		<i>,</i> , , , , , , , , , , , , , , , , , ,	100
	ere	Signature	e of officer	Mar	garet	E. Koz	an			Date			luciic		
				rer's name	54200		Preparer's	signature		Date	Date		Check	if PTIN	
Pa	aid			S. Bor	check	CPA		-	Borcheo	ck, CP			self-employ	-	
	epar		s name				ise, I			,		Firm's EIN			
	se O								Suite 1	L10			-		
		-				Park,			3278			Phone no	40'	7-622-	6600

For Paperwork Reduction Act Notice, see separate instructions.

	1120S (2015) MARGARET E. KOZAN,					P	2 age
Sch	edule B Other Information (see instruct						
1		X Accrual				Yes	No
	c 🔄 Other (speci	fy) <b>u</b>					
2	See the instructions and enter the:						
	a Business activity u Legal Services	<b>b</b> Pro	duct or service u Le	egal Services			
3	At any time during the tax year, was any shareholder of	of the corporation a	a disregarded entity, a	trust, an estate, or a			
	nominee or similar person? If "Yes," attach Schedule E	3-1, Information on	Certain Shareholders	of an S Corporation			x
4	At the end of the tax year, did the corporation:						
а	Own directly 20% or more, or own, directly or indirectly						
	foreign or domestic corporation? For rules of construct	ive ownership, see	e instructions. If "Yes,"	complete (i) through (v)			
	below			I			X
	(i) Name of Corporation	(ii) Employer Identification	(iii) Country Incorporation		(v) If Percentage Enter the Da		
		Number (if any)	Incorporation	Slock Owned	a Qualified Su	bchapter	S
					Subsidiary Election	on Was N	Nade
b	Own directly an interest of 20% or more, or own, direct						
	capital in any foreign or domestic partnership (including						
	trust? For rules of constructive ownership, see instructi	ions. If "Yes," com	plete (i) through (v) be	elow	· · · · · · · · · · · · · · · · · · ·		Х
		(ii) Employer		(iv) Country of	(v) Maxii		
	(i) Name of Entity	Identification	(iii) Type of Entity	Organization		ned in Pro	
		Number (if any)			LOS	s, or Capi	ital
5a	At the end of the tax year, did the corporation have an	y outstanding shar	es of restricted stock?				x
	If "Yes," complete lines (i) and (ii) below.						
				u			
	(ii) Total shares of non-restricted stock			u			37
b	At the end of the tax year, did the corporation have an	iy outstanding stoc	k options, warrants, o	r similar instruments?			Х
	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						v
	information on any reportable transaction?				_		X
7	Check this box if the corporation issued publicly offere		-		u 📋		
	If checked, the corporation may have to file Form 828	1, Information Retu	urn for Publicly Offere	d Original Issue Discount			
	Instruments.						
8	If the corporation: (a) was a C corporation before it ele						
	asset with a basis determined by reference to the basis		•				
	the hands of a C corporation and (b) has net unrealize	-		_			
	from prior years, enter the net unrealized built-in gain r	•	•				
	instructions)			u \$			
9	Enter the accumulated earnings and profits of the corp		of the tax year.	\$			
10	Does the corporation satisfy <b>both</b> of the following cond						
	The corporation's total receipts (see instructions) for the	-				x	
b	The corporation's total assets at the end of the tax yea						
	If "Yes," the corporation is not required to complete Sc			<b>,</b> , , , , , , , , , , , , , , , , , ,			
11	During the tax year, did the corporation have any non-			-			x
	terms modified so as to reduce the principal amount of						•
	If "Yes," enter the amount of principal reduction			\$			x
	During the tax year, was a qualified subchapter S subs						X
	Did the corporation make any payments in 2015 that w						
b	If "Yes," did the corporation file or will it file required Fo	orms 1099?					

Form 1	120S	(2015) MARGARET E. KOZAN, P.A.		Page 3
Scheo	lule	K Shareholders' Pro Rata Share Items		Total amount
	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)		
	b	Expenses from other rental activities (attach statement) 3b		
s)	с	Other net rental income (loss). Subtract line 3b from line 3a	3c	
°0	4	Interest income	4	
e (L	5	Dividends: a Ordinary dividends	5a	
Income (Loss)		b Qualified dividends		
lnc	6	Royalties	6	
	7	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
	8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	
	b	Collectibles (28%) gain (loss)		
	с	Unrecaptured section 1250 gain (attach statement) 8c		
	9	Net section 1231 gain (loss) (attach Form 4797)	9	
	10	Other income (loss) (see instructions) Type u	10	
	11	Section 179 deduction (attach Form 4562)	11	
Deductions	12a	Charitable contributions See Stmt 2	12a	25
Icti		Investment interest expense	12b	
edt		Section 59(e)(2) expenditures (1) Type u (2) Amount u	12c(2)	
Δ		Other deductions (see instructions) Type U	12d	
		Low-income housing credit (section 42(j)(5))	13a	
	b	Low-income housing credit (other)	13b	
(0	с	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	
Credits		Other rental real estate credits (see instructions) Type u	13d	
č		Other rental credits (see instructions) Type u	13e	
	f	Biofuel producer credit (attach Form 6478)	13f	
	a	Other credits (see instructions)	13g	
		Name of country or U.S. possession u		
	b	Gross income from all sources	14b	
	С	Gross income sourced at shareholder level	14c	
	-	Foreign gross income sourced at corporate level		
	d	Passive category	14d	
su	е	General category	14e	
Transactions	f	Other (attach statement)	14f	
Isa		Deductions allocated and apportioned at shareholder level		
rar	a	Interest expense	14g	
			14h	
Foreign		Other Deductions allocated and apportioned at corporate level to foreign source income		
For	i	Passive category	14i	
	i	General category	14j	
	k	Other (attach statement)	14k	
		Other information		
	1	Total foreign taxes (check one): u Paid Accrued	141	
		Reduction in taxes available for credit (attach statement)	14m	
		Other foreign tax information (attach statement)		
		Post-1986 depreciation adjustment	15a	
ns Tax	b	Adjusted gain or loss	15b	
Iter.	c	Depletion (other than oil and gas)	15c	
Ű.	d	Oil, gas, and geothermal properties – gross income	15d	
Alternative Minimum Tax (AMT) Items	e	Oil, gas, and geothermal properties – deductions	15e	
	f	Other AMT items (attach statement)	15c	
bu J		Tax-exempt interest income	16a	
ldei	h	Other tax-exempt income	16b	
Affe sho isis		Nondeductible expenses	16C	344
Bare	h	Distributions (attach statement if required) (see instructions)	16d	20,596
Items Affecting Shareholder Basis		Repayment of loans from shareholders	16e	
_		• •		

Form	1120S (2015) MARGARET E. KO2	LAN, P.A.			Page 4
Sch	edule K Shareholders' Pro Rata Share	Items (continued)			Total amount
	17a Investment income	· ·		17a	
e	b Investment expenses			17b	
đ	c Dividend distr butions paid from accum	ulated earnings and profits	5	17c	
Other	d Other items and amounts (attach state				
Recon	18 Income/loss reconciliation. Combine	the amounts on lines 1 the	rough 10 in the far right		
27	column. From the result, subtract the s	um of the amounts on lines	s 11 through 12d and 14l <sub>.</sub>	18	37,940
Sch	edule L Balance Sheets per Books	Beginning o	f tax year	End of t	ax year
	Assets	(a)	(b)	(c)	(d)
1	Cash		337		17,837
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	(		(	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets	4,681		4,681	
b	Less accumulated depreciation	( 4,681)	0	( 4,681)	0
11a	Depletable assets				
b	Less accumulated depletion	(		(	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	( )		(	
14	Other assets (attach statement)				
15	Total assets		337		17,837
	Liabilities and Shareholders' Equity				
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabili ies (attach statement)				
19	Loans from shareholders				500
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock				
23	Additional paid-in capital		231		231
24	Retained earnings		106		17,106
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock		(		()
27	Total liabilities and shareholders' equity		337		17,837

Form **1120S** (2015)

Form	1120S (2015) MARGARET E. K	DZAN, P.A.			Page 5
Scł	nedule M-1 Reconciliation of Inco	ome (Loss) per Book	ks V	Vith Income (Loss) per Return	
	Note: The corporation may	be required to file Schedule	e M∹	3 (see instructions)	
1	Net income (loss) per books	37,596	5	Income recorded on books this year not included	
2	Income included on Schedule K, lines 1, 2, 3c, 4,			on Schedule K, lines 1 through 10 (itemize):	
	5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize)		а	Tax-exempt interest \$	
3	Expenses recorded on books this year not		6	Deductions included on Schedule K,	
	included on Schedule K, lines 1 through 12 and 14I (itemize):			lines 1 through 12 and 14l, not charged against book income this year (itemize):	
a b	Depreciation \$ Travel and \$ entertainment \$ 344		а	Depreciation \$	
		344	7	Add lines 5 and 6	
4	Add lines 1 through 3	37,940	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	37,940
Sak	adula M.2 Analysis of Assumul	stad Adhuatmanta Aa		with Othern Additionation Associated and Char	nah alalanal

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	106		
2	Ordinary income from page 1, line 21	37,965		
3	Other additions			
4	Loss from page 1, line 21	(		
5	Other reductions Stmt 3	( 369)	(	
6	Combine lines 1 through 5	37,702		
7	Distributions other than dividend distributions	20,596		
8	Balance at end of tax year. Subtract line 7 from line 6	17,106		

Form **1120S** (2015)

		Final K-1	Amended K-1	l	OMB No. 1545-0123
Schedule K-1 2015					Current Year Income,
(Form 1120S) For calendar year 2015, or tax		,	Deductions, Credit	ts, ar	d Other Items
Department of the Treasury year beginning	1	Ordinary b	usiness income (loss)	13	Credits
ending	2	Net rental	37,965 real estate income (loss)		
Charabaldada Chara of Income Deductions					
Shareholder's Share of Income, Deductions, Credits, etc. } See back of form and separate instructions.	3	Other net	rental income (loss)		
Part I Information About the Corporation	4	Interest in	come		
A Corporation's employer identification number	5a	Ordinary o	lividends		
B Corporation's name, address, city, state, and ZIP code MARGARET E. KOZAN, P.A.	5b	Qualified of	lividends	14	Foreign transactions
803 MARYLAND AVENUE	6	Royalties			
WINTER PARK FL 32789	7	Net short-t	erm capital gain (loss)		
C RS Center where corporation filed return e-file	8a	Net long-te	erm capital gain (loss)		
Part II Information About the Shareholder	8b	Collectibles	s (28%) gain (loss)		
D Shareholder's identifying number	8c	Unrecaptu	ed section 1250 gain		
E Shareholder's name, address, city, state, and Z P code MARGARET E. KOZAN	9	Net section	n 1231 gain (loss)		
803 Maryland Ave.	10	Other inco	me (loss)	15	Alternative minimum tax (AMT) items
Winter Park FL 32789					
F Shareholder's percentage of stock ownership for tax year					
IIII IIY PASTA WARIZIYA WARIZIYA KA BAYAYA KA BAYA					
n an	11	Section 17	9 deduction	16 C*	tems affecting shareholder basis <b>344</b>
IIII KARA KARENDA BAZA KARAKSAN TALAMBARKAR ZARBAR KARAKSAN INI III	12	Other ded			
	A		25	D	20,596
2					
Se O					
For IRS Use Only					
La La				17	Other information
		* See	attached statement	for a	additional information.

#### Schedule K-1 (Form 1120S) 2015

				Code	Report on
1. Ord	linary business income (loss). Determine	e whether the income (loss) is		N Credit for employer social	
pas	sive or nonpassive and enter on your retu			security and Medicare taxes	See the Shareholder's Instructions
Pag	sive loss	Report on See the Shareholder's Instructions		O Backup withholding	
	sive income	Schedule E, line 28, column (g)		P Other credits	
	ipassive loss	Schedule E, line 28, column (h)	14.	Foreign transactions	
Nor	passive income	Schedule E, line 28, column (j)		A Name of country or U.S.	-
2. Net	rental real estate income (loss)	See the Shareholder's Instructions		possession	
	er net rental income (loss)			B Gross income from all sources	Form 1116, Part I
	income	Schedule E, line 28, column (g)		C Gross income sourced at	
	loss	See the Shareholder's Instructions		shareholder level	
4. Inte	erest income	Form 1040, line 8a		Foreign gross income sourced at corporate le	
	linary dividends	Form 1040, line 9a		<ul> <li>D Passive category</li> <li>E General category</li> </ul>	Form 1116, Part I
	•			F Other	
	alified dividends	Form 1040, line 9b		Deductions allocated and apportioned at sha	reholder level
6. Roy	valties	Schedule E, line 4		G Interest expense	Form 1116, Part I
7. Net	short-term capital gain (loss)	Schedule D, line 5		H Other	Form 1116, Part I
8a. Net	long-term capital gain (loss)	Schedule D, line 12		Deductions allocated and apportioned at corp	porate level to foreign source
8b. Col	lectibles (28%) gain (loss)	28% Rate Gain Worksheet, line 4		income	-
		(Schedule D instructions)		Passive category	Form 1116, Part I
8c. Unr	ecaptured section 1250 gain	See the Shareholder's Instructions		J General category K Other	
				Other information	
	section 1231 gain (loss)	See the Shareholder's Instructions		L Total foreign taxes paid	Form 1116, Part II
	er income (loss)			M Total foreign taxes accrued	Form 1116, Part II
Coc		Soo the Shareholder's instructions		N Reduction in taxes available for	
A B	Other portfolio income (loss) Involuntary conversions	See the Shareholder's Instructions See the Shareholder's Instructions		credit	Form 1116, line 12
c	Sec. 1256 contracts & straddles	Form 6781, line 1		• Foreign trading gross receipts	Form 8873
D	Mining exploration costs recapture	See Pub. 535		<ul><li>P Extraterritorial income exclusion</li><li>Q Other foreign transactions</li></ul>	Form 8873 See the Shareholder's Instructions
Е	Other income (loss)	See the Shareholder's Instructions		Q Other foreign transactions	See the Shareholder's Instructions
1. Sec	tion 179 deduction	See the Shareholder's Instructions	15.	Alternative minimum tax (AMT) items	_
2. Oth	er deductions			A Post-1986 depreciation adjustment	See the
A	Cash contributions (50%)	_		B Adjusted gain or loss	Shareholder's
В	Cash contributions (30%)			<ul> <li>C Depletion (other than oil &amp; gas)</li> <li>D Oil, gas, &amp; geo hermal—gross income</li> </ul>	Instructions and
с	Noncash contributions (50%)			E Oil, gas, & geothermal—deductions	the Instructions for
D	Noncash contributions (30%)	See the Shareholder's		F Other AMT items	Form 6251
E	Capital gain property to a 50%	} Instructions			
_	organization (30%)		16.	Items affecting shareholder basis	
F G	Capital gain property (20%)			A Tax-exempt interest income	Form 1040, line 8b
Ч	Contributions (100%) Investment interest expense	Form 4952, line 1		B Other tax-exempt income	7
1	Deductions—royalty income	Schedule E, line 19		C Nondeductible expenses D Distributions	See the Shareholder's
J	Section 59(e)(2) expenditures	See the Shareholder's Instructions		E Repayment of loans from	Instructions
к	Deductions-portfolio (2% floor)	Schedule A, line 23		shareholders	
L	Deductions-portfolio (other)	Schedule A, line 28			
м	Preproductive period expenses	See the Shareholder's Instructions	17.	Other information	
N	Commercial revitalization deduction			A Investment income	Form 4952, line 4a
о	from rental real estate activities	See Form 8582 instructions See the Shareholder's Instructions		<ul><li>B Investment expenses</li><li>C Qualified rehabilitation expenditures</li></ul>	Form 4952, line 5
P	Reforestation expense deduction Domestic production activities			(other than rental real estate)	See the Shareholder's Instructions
•	information	See Form 8903 instructions		D Basis of energy property	See the Shareholder's Instructions
Q	Qualified production activities income	Form 8903, line 7b		E Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8
R	Employer's Form W-2 wages	Form 8903, line 17		F Recapture of low-income housing	
S	Other deductions	See the Shareholder's Instructions		credit (other)	Form 8611, line 8
3. Cre	dits			G Recapture of investment credit	See Form 4255
Α	Low-income housing credit (section	7		H Recapture of other credits	See the Shareholder's Instructions
	42(j)(5)) from pre-2008 buildings			I Look-back interest—completed long-term contracts	See Form 8697
в	Low-income housing credit (other) from			J Look-back interest—income forecast	
-	pre-2008 buildings			method	See Form 8866
С	Low-income housing credit (section	Soo the Sharshelder's		K Dispositions of property with section 179 deductions	
D	42(j)(5)) from post-2007 buildings Low-income housing credit (other)	See the Shareholder's Instructions		L Recapture of section 179	
U	from post-2007 buildings			deduction	
Е	Qualified rehabilitation expenditures			<ul> <li>M Section 453(I)(3) information</li> <li>N Section 453A(c) information</li> </ul>	
	(rental real estate)			<ul><li>N Section 453A(c) information</li><li>O Section 1260(b) information</li></ul>	
F	Other rental real estate credits			P Interest allocable to production	See the Shareholder's
G	Other rental credits			expenditures	Instructions
н	Undistributed capital gains credit	Form 1040, line 73, box a		Q CCF nonqualified withdrawals	
	Biofuel producer credit			R Depletion information—oil and gas	
J	Work opportunity credit			S Reserved T Section 108(i) information	
к	Disabled access credit Empowerment zone employment	See the Shareholder's		U Net investment income	
	Disabled access credit Empowerment zone employment credit	See the Shareholder's Instructions		<ul><li>U Net investment income</li><li>V Other information</li></ul>	

## Form **1125-E** (Rev. December 2013)

Department of the Treasury Internal Revenue Service

Name

## Compensation of Officers

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.

Employer id

Employer

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	(c) Percent of time devoted to	Percent of st	ock owned	(f) Amount of	
	(see instructions)	business	(d) Common	(e) Preferred	compensation	
Margaret E. Kozan		100.000 %	100.000%	%	52,28	
		%	%	%		
		%	%	%		
		%	%	%		
		%	%	%		
		%	%	%		
		%	%	%		
		%	%	%		
		%		%		
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		%		%		
		%		%		
		%		%		
		%		%		
		%		70%		
		%		%		
		%	•	%	E2 29	
				2	52,28	
Compensation of officers claimed on Form 112	5-A or elsewhere on return			3		
Subtract line 3 from line 2. Enter the result here					E0 00	
appropriate line of your tax return		<u></u>	<u></u>	4	52,28	

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

Description	 Amount
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	\$ 12,154

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

Description	ash rib 50%	ash rib 30%	т	otal
Contributions	\$ 25	\$	\$	25
Total	\$ 25	\$ 0	\$	25

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

Description	Ar	mount
Meals & Entertainment Charitable Contributions	\$	344 25
Total	\$	369

## Federal Statements MARGARET E. KOZAN

FYE: 12/31/2015

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

Description	 areholder mount
Page 1 Meals/Entertainment	\$ 344
Total	\$ 344

## Federal Asset Report

02/26/2016 12:28 PM

Page 1

#### FYE: 12/31/2015

## Form 1120S, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec <u>179</u> B <u>onu</u> s	Basis for Depr	PerConv Meth	Prior	Current
Prior MACR 1 Laptop 3 Office 4 Printer 5 Cell P 6 Mac C	Desk	8/29/11 9/01/07 9/01/07 9/01/09 9/01/09	750 974 233 594 2,130 4,681		X X X X X	0 974 233 0 0 1,207	<ul> <li>5 HY 200DB</li> <li>7 HY 200DB</li> <li>5 HY 200DB</li> <li>5 HY 200DB</li> <li>5 HY 200DB</li> <li>5 HY 200DB</li> </ul>	750 974 233 594 2,130 4,681	0 0 0 0 0 0
	Grand Totals Less: Dispositions and T Less: Start-up/Org Expo Net Grand Totals		4,681 0 0 4,681			1,207 0 0 1,207		4,681 0 4,681	0 0 0

## Bonus Depreciation Report

02/26/2016 12:28 PM

Page 1

Asset Property Descrip Activity: Form 1120S, Page 1	tion Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
<ol> <li>Laptop</li> <li>Cell Phone</li> <li>Mac Computer</li> </ol>	8/29/11 9/01/09 9/01/09 Form 1120S, Page 1	750 594 2,130 3,474		$ \begin{array}{r} 0 \\ 594 \\ 2,130 \\ \hline 0 \end{array} $	0 0 0 0	750 0 0 750	0 0 0
	Grand Total	3,474		0	0	750	0

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

02/26/2016 12:28 PM

Page 1

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

## ACE Asset Report

02/26/2016 12:28 PM

Page 1

#### FYE: 12/31/2015

## Form 1120S, Page 1

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

## Depreciation Adjustment Report All Business Activities

Page 1

Form MACR		Asset	Description	Tax	AMT	AMT Adjustments/ Preferences
	<u> </u>					
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
Ũ			I I	0	0	0
				0	0	0

# 6494 MARGARET E. KOZAN, P.A. 02/26/2016 12:28 PM Future Depreciation Report FYE: 12/31/16 Page 1

#### FYE: 12/31/2015

## Form 1120S, Page 1

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

Г

Forn	1120S	So	hedule K-1 Su	mmary Workshee	t		2015
Name	1				E	mployer Identi	fication Number
MA	RGARET E. H		Laldan Nama				
Colum	m A MZ	RGARET E. KOZ	holder Name		SSN/EIN		
						-	
Colum	n C						
Colum	יייי <u>ש בייי</u> חו 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						
<u>5a</u>	Ordinary dividends						
5b 6	Qualified dividends						
6 7	Royalties						
7 8a	Net ST capital gain Net LT capital gain						
<u>8</u> b	Collect bles 28% gai	n					
8c	Unrecap Sec 1250	11					
9	Net Sec 1231 gain						
10	Other income (loss)						
11	Sec 179 deduction						
12a	Contr butions	25					25
12b	Invest interest exp						
12c	Sec 59(e)(2) exp						
12d	Other deductions						
<u>13a</u>	Low-inc house 42j5						
13b	Low-inc house other						
<u>13c</u>	Qualif rehab exp						
13d	Rental RE credits						
13e	Other rental credits						
13f	Biofuel credit						
<u>13g</u>	Other credits						
14b	Gross inc all src						
<u>14d-f</u>	Total foreign inc						
<u>14g-k</u>	Total foreign deds Total foreign taxes						
<u>14I</u> 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	Distr butions	20,596					20,596
16e	Shr loan repmts						
<u>17a</u>	Investment income						
<u>17b</u>	Investment expense						25 070
18	Income (loss)	37,940					37,940

Form <b>1120S</b>	Retained Earnings Recond		2015
	For calendar year 2015 or tax year beginning	, ending	
Name		Emp	loyer Identification Number
MARGARET E	. KOZAN, P.A.		
	Schedule L - Retaine	d Earnings	
	Retained Earnings - Unappropriated	0	
	Accumulated Adjustments Account	17,106	
	Other Adjustments Account	<u> </u>	
	Undistr buted Previously Taxed Income	0	
	Schedule L, Line 24 - Retained Earnings	17,106	

#### 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 Ordinary Inc (Loss)	<u>    106  </u>	0	0	0	<u> </u>
Other Additions					
Other Reductions	369				369
Distributions	20,596				20,596
End Yr Bal	17,106	0	0	0	17,106

Form <b>1</b> 1	120S Two Year Compari	son Worksheet Page	1	2014 & 2015
Name MARGAI	RET E. KOZAN, P.A.		Employer	Identification Number
		2014	2015	Differences
	Gross profit percentage	100.0000	100.0000	
	Net receipts		106,545	71,107
Income	Cost of goods sold			
Income	Gross profit	35,438	106,545	71,107
	Net gain (loss) from Form 4797	_		
	Other income (loss)			
	Total income (loss)	35,438	106,545	71,107
	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			
Deductions	Depreciation	43		-43
	Depletion			
	Advertising	298	105	-193
	Pension, profit-sharing, etc., plans			
	Employee benefit programs			
	Other deductions	14,235	12,154	-2,081
	Total deductions		68,580	40,532
	Ordinary business income (loss)	7,390	37,965	30,575
	Excess net passive income or LIFO recapture tax			
	Tax from Schedule D			
	Total tax	0	0	0
	Estimated tax and prior year overpayment credited			
	Tax deposited with Form 7004			
	Credit for federal tax paid on fuels			
Tax and	Refund applied for on Form 4466		)	
Payments	Total payments and credits			
•	Tax due (overpayment)	0	0	0
	Estimated tax penalty from Form 2220			
	Penalties and interest			l l
	Net tax due (overpayment)	0	0	0
	Overpayment credited to next year's estimated tax			
	Overpayment refunded			

lame MARGAR	ET E. KOZAN, P.A.		Employer Ider	ntification Number
		2014	2015	Differences
	Ordinary business income (loss)	7,390	37,965	30,575
	Net rental real estate income (loss)			
	Other net rental income (loss)			
	Interest income			
.oss)	Dividends			
,	Royalties			
	Net short-term capital gain (loss)			
	Net long-term capital gain (loss)			
	Net Section 1231 gain (loss)			
	Other income (loss)			
eductions Ir	Section 179 deduction			
		197	25	-172
eductions	Investment interest expense			
	Section 59(e)(2) expenditures			
	Other deductions			
redits	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			
E	Other credits			
	Total foreign gross income			
oreign ransactions	Total foreign deductions			
	Total foreign taxes			
	Reduction in taxes available for credit			
	Post-1986 depreciation adjustment			
мт	Adjusted gain or loss			
MT   ems	Depletion (other than oil and gas)			
	Oil, gas, and geothermal properties-gross income			
	Oil, gas, and geothermal properties-deductions			
	Other AMT items			
	Tax-exempt interest income			
ems ffecting	Other tax-exempt income	321	344	23
H Basis	Nondeductible expenses	22,918	20,596	-2,322
	Distributions Repayment of loans from shareholders	44,910	20,390	-4,344
ther	Investment income			
formation	Investment expenses			
	Income (loss) (if Schedule M-1 is required)	7,193	37,940	30,747

Form <b>1</b>	120S Two Year Comparisor	Worksheet Page	3	2014 & 2015
Name MARGA	RET E. KOZAN, P.A.		Employer	Identification Number
	-	2014	2015	Differences
	Beginning assets	21,877	337	-21,540
	Beginning liabilities and equity	21,877	337	-21,540
-	En d'an anna ta	337	17,837	17,500
		337	17,837	17,500
		6,872	37,596	30,724
	Tayahla jaaama nat an baala			
Schedule	Book expenses not deducted	321	344	23
M-1	Income on books not on return			
	Boturn deductions not on books			
	Income (loss) per return	7,193	37,940	30,747
	Balance at beginning of year	16,152	106	-16,046
Schedule M-2 AAA	Ordinary income (loss) from page 1	7,390	37,965	30,575
	Other additions			
AAA	Other reductions	518	369	-149
Name MARGAE Schedule L Schedule M-1 Schedule M-2	Distr butions other than dividend distributions	22,918	20,596	-2,322
	Balance at end of year	106	17,106	17,000
	Balance at beginning of year			
Schedule	Other additions			
	Other reductions			
OAA	Distr butions other than dividend distributions			
	Balance at end of year			
Schedule	Balance at beginning of year			
	Distr butions other than dividend distributions			
AAA Schedule M-2 OAA Schedule M-2	Balance at end of year			
	Total income (loss) items:			
Name       MARGARET E. KOZAN, P.A.         Schedule       Beginning assets         L       Beginning liabilities and equity         Ending assets       Ending liabilities and equity         Kendule       Net income (loss) per books         Taxable income not on books       Taxable income not on books         Schedule       Book expenses not deducted         M-1       Income on books not on return         Return deductions not on books       Income (loss) per return         Balance at beginning of year       Ordinary income (loss) from page 1         Other additions       Other reductions         M-2       Other reductions         Distr butions other than dividend distributions       Balance at beginning of year         OAA       Distr butions other than dividend distributions         Balance at beginning of year       Other additions         M-2       Other reductions         OAA       Distr butions other than dividend distributions         Balance at end of year       Ealance at beginning of year         M-2       Distr butions other than dividend distributions         Balance at end of year       Ealance at end of year         PTI       Balance at beginning of year         Income (loss) per income statement       Total income (loss) items:				
	······································			
	Expense per income statement			
Cabadula	Temporary difference			
	Permanent difference			
-	Deduction per tax return			
	Other items with no differences:			
	Income (loss) per income statement			
	Income (loss) per tax return			

Form **1120S** 

#### Tax Return History Report Page 1

2014

35,438

2015

106,545

2015

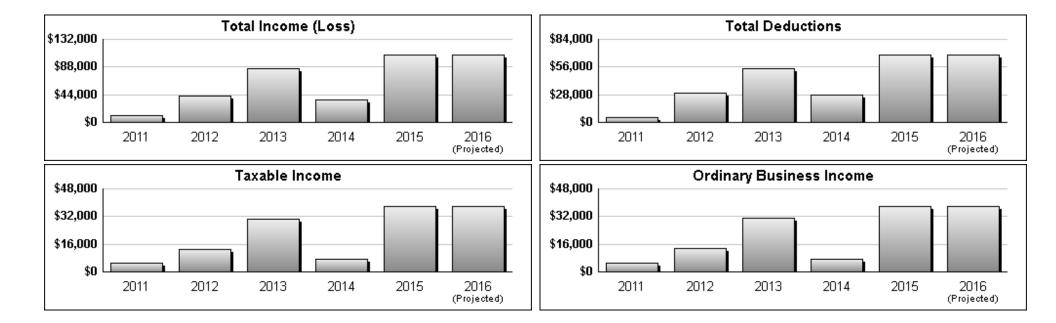
106,545

Employer Identification Number

2016 Projected

Name MARGARET E. KOZAN, P.A. 2011 2012 2013 10,278 85,325 42,468 Net receipts Cost of goods sold Gross profit 10,278 42,468 85,325 Gross profit percentage 100.0000 100.0000 100.0000 Other income (loss) Total income (loss) 10,278 42,468 85,325 Officer compensation 15,000 42,500

35,438 106,545 106,545 100.0000 100.0000 100.0000 35,438 106,545 106,545 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 750 Depreciation 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 Total deductions 5,181 29,162 68,580 68,580 54,168 28,048 Ordinary business income (loss) 5,097 13,306 31,157 7,390 37,965 37,965

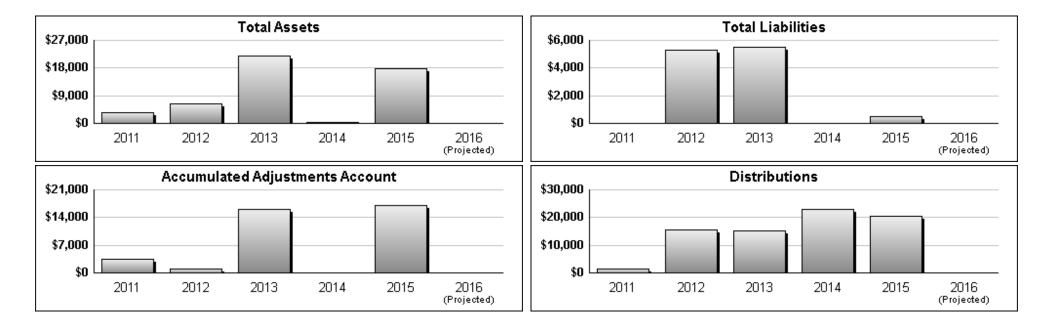


Form **1120S** 

#### Tax Return History Report Page 2

2015

Name MARGARET E. KOZAN, P.A.	E. KOZAN, P.A.         2011         2012         2013         2014         2015           ss income (loss)         5,097         13,306         31,157         7,390         37,965           me (loss)         -		Employer Identification Number			
	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						
S Corporation taxable income (loss)	5,097	12,956	30,632	7,193	37,940	37,940
Total assets		6,437	21,877	337	17,837	
Total liabilities		5,300	5,496		500	
Net equity	3,422	1,137	16,381	337	17,337	
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						



### 6494 MARGARET E. KOZAN, P.A.

# **Federal Statements**

FYE: 12/31/2015

Description evenue	Amount	
	\$ 106,545	
Total	\$ 106,545	
<u>Form 1120S</u>	6, Page 1, Line 12 - Taxes and Licenses	
Description	Amount	
Caxes & Licenses Payroll Tax	\$ 427 3,612	
Total	\$ 4,039	
Form 1120S, Page 3,	Schedule K, Line 16c - Nondeductible Expenses	
Description	Amount	
Page 1 Meals/Entertainment	\$344	
Total	\$344	
<u>Form 1120S, Page 4,</u>	Schedule L, Line 19 - Loans from Shareholders Beginning End	
Description	of Yearof Year	
Loan from Shareholder	\$\$_500	
Total	\$ <u>0</u> \$ <u>500</u>	
Form 1120S, Page 4,	Schedule L, Line 23 - Additional Paid-In Capital	
Description	Beginning End of Year of Year	
•	\$ 231 \$ 231	
Paid in Capital		

<b>1040</b>			sury—Internal Revenu			<b>20</b> <sup>4</sup>	16 0	B No. 1545-	0074 IRS Use	Only-Do	o not wi	rite or staple in this space.
For the year Jan. 1-E		2016, or other tax yea					, 2016, end	ing	, 20	See	sepa	rate instructions.
Your first name and i			Last name							Your	social :	security number
MARGARE	ГЕ	•	KOZAN									
If a joint return, spous	se's first	name and initial	Last name							Spous	se's so	cial security number
Home address (numb 803 Mar			P.O. box, see instructio	ons.					Apt. no.	р		ure the SSN(s) above on line 6c are correct.
City, town or post offi		_	u have a foreign addre <b>FL</b>		complete spaces be	elow (see instru	ictions).				Cheo if filin	sidential Election Campaign ck here if you, or your spouse g jointly, want \$3 to go to this
Foreign country name	e		Foreign province/sta	ate/count	ty			Foreign po	stal code			Checking a box below will change your tax or refund.
Filing Status	1	X Single Married filing join	tly (even if only one ha	ad incom	ne)	4		person is a cl	alifying person). (S hild but not your de			
Check only one box.	3		parately. Enter spouse's			5	Qualifying wide	ow(er) with d	ependent child			
Exemptions	6a	X Yourself. I	f someone can cl	laim y	ou as a depend	dent, <b>do no</b>	t check box	6a			}	Boxes checked1
		Spouse	<u></u>		<u></u>	<u></u>		<u></u>		(4)	üif under	No. of children on 6c who:
	С	Dependents:	Level				Dependent's security number		(3) Dependent's lationship to you	age foi tax	17 qual. child credit	<ul> <li>lived with your</li> </ul>
If more than four dependents, see		(1) First name	Last	name						(See	e instr.)	or separation (see instructions)
instructions and check here <b>u</b>												Dependents on 6c not entered above
		Total number of	of overantions alo	imed								Add numbers on 1
											<u></u>	lines above u 8,764
Income	7 8a		s, etc. Attach Form(s) st. Attach Schedu		if required					7 8a	-	0,/01
	b									0a		
Attach Form(s) W-2 here. Also	9a	Tax-exempt interest. Do not include on line 8a       8b         Ordinary dividends. Attach Schedule B if required								9a		147
attach Forms	b	Qualified divide										
W-2G and 1099-R if tax	10		ls, credits, or offs	ets of	state and local	l income ta:				10	1	
was withheld.	11	Alimony receiv								11		
lf you did not	12	Business incon	ne or (loss). Attac	ch Sch	nedule C or C-I					12		
get a W-2,	13		. Attach Schedule D if re			h				13		
see instructions.	14	•	(losses). Attach	-						14		
	15a	IRA distr butior	าร	15a			<b>b</b> Taxab	le amoun	t	15k	•	29,108
	16a	Pensions and	annuities	16a			<b>b</b> Taxab	le amoun	t	16b		
	17	Rental real est	ate, royalties, par	rtnersł	nips, S corpora	tions, trusts	, etc. Attach	Schedule	• E	17		12,710
	18	Farm income c	or (loss). Attach S	Schedu	le F					18		
	19		compensation .		· · · · · · · · · · · · · · · · · · ·					19		
	20a	Social security b		20a			<b>b</b> Taxab	le amoun	t	20k	-	
	21		List type and am						•	21	-	F0 700
	22		mounts in the far	right	column for line	s / through		our total		J 22	-	50,729
Adjusted	23 24	Educator expe	nses ss expenses of re		ata parforming					_		
Gross	24		rnment officials.		•		24					
	25	-	account deduction				25			_		
Income	26	-	ses. Attach Form			•	26			-		
	27		t of self-employm		x. Attach Sche	dule SE	27					
	28		SEP, SIMPLE, a		alified plane		28			_		
	29		health insurance						4,264	1		
	30		ly withdrawal of s									
	31a		b Recipient's S									
	32	IRA deduction										
	33	Student loan ir	nterest deduction									
	34		es. Attach Form 8	917			34					
	35	Domestic prod	uction activities d	leducti	ion. Attach For	m 8903 <sub></sub>	35					
	36	Add lines 23 th								36	_	4,264
	37	Subtract line 30	6 from line 22. Th	nis is y	our adjusted	gross inco	me	<u></u>	ι	J 37		46,465

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

6350 02/15/2017 1:1	I1 PM		
Form 1040 (2016)	MAR	GARET E. KOZAN	Page 2
	38	Amount from line 37 (adjusted gross income)	38 46,465
Tax and	39a	Check <b>f</b> You were born before January 2, 1952, Blind. <b>Total boxes</b>	
Credits		if: <b>{ Spouse</b> was born before January 2, 1952, Blind. <b>} checked ♦ 39a</b>	
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <b>♦ 39b</b>	
Deduction	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40 9,694
for—	41	Subtract line 40 from line 38	41 36,771
<ul> <li>People who check any</li> </ul>	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
box on line	43	Taxable income. Subtract line 42 from line 41. If line 42 is more han line 41, enter -0-	43 32,721
39a or 39b or who can be	44	Tax (see instr.). Check if any from:         a         Form(s) 8814         b         Form 4972         c	44 4,423
claimed as a dependent,	45	Alternative minimum tax (see instructions). Attach Form 6251	45
see instructions.	46	Excess advance premium tax credit repayment. Attach Form 8962	46
All others:	47	Add lines 44, 45, and 46	47 4,423
Single or	48	Foreign tax credit. Attach Form 1116 if required 48	
Married filing separately,	49	Credit for child and dependent care expenses. Attach Form 2441 49	
\$6,300	50	Education credits from Form 8863, line 19 50	
Married filing jointly or	51	Retirement savings contributions credit. Attach Form 8880 51	
Qualifying widow(er),	52	Child tax credit. Attach Schedule 8812, if required 52	
\$12,600	53	Residential energy credits. Attach Form 5695 53	
Head of household,	54	Other credits from Form: a 3800 b 8801 c 54	
\$9,300	55	Add lines 49 through 54. These are your total credite	55
	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56 4,423
01	57	Self-employment tax. Attach Schedule SE	57
Other	58	Unreported social security and Medicare tax from Form: <b>a</b> 4137 <b>b</b> 8919	58
Taxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59
	60a	Ununcheld employment taxes from Cabadula U	60a
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b
	61		61
	62	Health care: Individual responsibility (see instructions) Full-year coverage         Taxes from:       a         Form 8959       b         Form 8960       c         Instructions; enter code(s)	62
	63	Add lines 56 through 62. This is your <b>total tax</b>	63 4,423
	64	Federal income tax withheld from Forms W-2 and 1099 64 5, 699	
Payments	65	2016 estimated tax payments and amount applied from 2015 return 65	-
-	66a		-
If you have a qualifying	b	Nontaxable combat pay election 66b	-
child, attach			- 1
Schedule EIC.	67		-
	68 69	······································	-
		Net premium tax credit. Attach Form 8962     69       Amount paid with request for extension to file     70	-
	70		-
	71		-
	72	Credit for federal tax on fuels. Attach Form 4136 72	-
	73	Credits from Form: a 2439 b Reserved c 8885 d 73	
Defend	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 <b>overpaid</b>	75 1,276
	76a	Amount of line 75 you want <b>refunded to you</b> . If Form 8888 is attached, check here	76a
Direct deposit? See	♦ b	Routing number <b>c</b> Type: Checking Savings	
instructions.	♦ d		
	77	Amount of line 75 you want applied to your 2017 estimated tax  77 1,276	
Amount	78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78
You Owe	79	Estimated tax penalty (see instructions) 79	
Third Party	Do you	want to allow another person to discuss this return with the IRS (see instructions)? X Yes. Comp	No
Designee	Designee		
	name	Michael S. Borcheck, CPA Phone no.      es of perjury, I dedare 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	▲ 407-622-6600
Sign	accurately list	t all amounts and sources of noome I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge	Daytime phone number
Here Joint return?	Your sign	ature Date Your occupation ATTORNEY	If the IRS cent you an Identity
See instr.	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
Keep a copy for your records.			(see instr.)
	Print/Type pr	eparer's name Preparer's signature Date	Check if PT N
			.7 self-employed
	Timts name		Firm's EIN 🔶
Use Only	Timts addres		Phone no.
		Winter Park FL 32789	407-622-6600

SCHEDULE A (Form 1040)		Itemized Deduct		s at www.irs.cov/sched	ulea	OMB No. 1545-0074		
Department of the Treasu	ry	Attach to Form 1040	<ul> <li>Attach to Form 1040.</li> </ul>					
Internal Revenue Service Name(s) shown on Form	1040	(99)		Your so	cial secu	Sequence No. 07		
MARGARET	Ε	KOZAN						
Medical		Caution: Do not include expenses reimbursed or paid by others.						
and		Medical and dental expenses (see instructions)	1					
Dental		Enter amount from Form 1040, line 38 2 Multiply line 2 by 10% (.10). But if either you or your spouse was	-					
Expenses	3	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			
Taxes You	5	State and local (check only one box):						
Paid		a Income taxes, or 1	5	638				
		<b>b</b> X 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					
		Add lines 5 through 8	<u></u>		9	3,446		
Interest		Home mortgage interest and points reported to you on Form 1098	10	5,973				
You Paid	11	Home mortgage interest not reported to you on Form 1098. If paid to the						
Note:		person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶						
Your mortgage								
nterest deduction may								
be limited (see nstructions).			11					
	12	Points not reported to you on Form 1098. See instructions for	12					
	13	special rules						
		Investment interest. Attach Form 4952 if required. (See						
	••	instructions.)	14					
	15	Add lines 10 through 14			15	5,973		
Gifts to		Gifts by cash or check. If you made any gift of \$250 or more,						
Charity		see instructions	16	275				
If you made a	17	Other than by cash or check. If any gift of \$250 or more, see						
gift and got a benefit for it,		instructions. You <b>must</b> attach Form 8283 if over \$500	17					
see instructions.		Carryover from prior year			10	271		
Casualty and	19	Add lines 16 through 18			19	275		
Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20			
Job Expenses		Unreimbursed employee expenses—job travel, union dues,	<u> </u>					
and Certain		job education, etc. Attach Form 2106 or 2106-EZ if required.						
Miscellaneous		(See instructions.)						
Deductions	~~							
	22	Tax preparation fees Other expenses—investment, safe deposit box, etc. List type	22					
	23	and amount						
			0.00					
	24	Add lines 21 through 23	24					
	25	Enter amount from Form 1040, line 38   25						
	26	Multiply line 25 by 2% (0.02)	26					
		Subtract line 26 from line 24. If line 26 is more than line 24, enter -(			27			
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶			28			
Total	29	Is Form 1040, line 38, over \$155,650?						
Itemized		X No. Your deduction is not limited. Add the amounts in the far ri		in 🧻				
Deductions		for lines 4 through 28. Also, enter this amount on Form 1040, li			29	9,694		
		Yes. Your deduction may be limited. See the Itemized Deduction	ons					

30 If you elect to itemize deductions even though they are less than your standard

SCHEDULE E	Supple	ment	al I	ncome	and Los	s			OMB N	o. 1545-(	0074
(Form 1040)	(From rental real estate, royalties,		-				ists, REMICs, etc	.)	2	01	6
Department of the Treasury Internal Revenue Service (99)	Information about Schedule E				k, or Form 104 <sup>-</sup>		s aov/schedulee		Attachm Sequen		13
Name(s) shown on return			3696				Your social se	curity		Je NU.	
								,			
MARGARET E. K	OZAN										
Part I Income or	Loss From Rental Real Estat	te and	i Ro	yalties	Note: If you ar	e in the	business of rentir	ig per	sonal p	roperty	/, use
Schedule C	or C-EZ (see instructions). If you are ar	n individ	lual, i	report farn	n rental income	or loss	from Form 4835	on pa	ige 2, lir		<u> </u>
, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	nents in 2016 that would require you to	file For	rm(s)	1099? (se	ee instructions)				H		X No
	you file all required Forms 1099?								Y	es	No
	f each property (street, city, state, ZIP o			_							
	DRIVE #210, ALTAMONTE SPRINGS,			1							
B 2053 DIXIE BELLE	E DRIVE UNIT 2053E, ORLANDO, 1	FL 328	12								
1b Type of Property	2 For each rental real e	ctato pr		ty listod			Fair Rental	Doreo	nal Use	C	δ1Λ
(from list below)	above, report the num			,			Days		naiuse ays	u u	1 <b>J V</b>
A 2	personal use days. Ch	neck the	e QJ\	<b>V</b> box		A	366				
B 2	only if you meet the re	•				B	366				<b>_</b>
<u>c</u>	a qualified joint ventur	re. See	Instr	uctions.		c					<b></b>
Type of Property:										L I	
1 Single Family Residence	3 Vacation/Short-Term Rental	5 Lai	nd	7	Self-Rental						
2 Multi-Family Residence	4 Commercial	6 Ro	oyaltie	es 8	Other (describ	e)					
Income:	Properti	ies:			Α		В			С	
3 Rents received	······································	:	3		9,475		11,875				
			4								
Expenses:											
5 Advertising		上	5								
6 Auto and travel (see instr	ructions)	🗋	6								
7 Cleaning and maintenand	æ	📑	7								
8 Commissions			8					<u> </u>			
9 Insurance			9		527		612				
0 1	nal fees	··· ⊢	10		275		275				
-		··· —	1		0 450		1,188				
	nks, etc. (see instructions)		12		2,459		5,294				
			13		000			-			
•			14		982			+			
••			15 16		707		1,289				
			17		39		70				
	depletion		18		3,022		3,783				
	See Statement 1,2	··· —	19		3,520		3,745				
	19	··· 🛏	20		11,531		16,256				
	3 (rents) and/or 4 (royalties). If	–			-		-				
	ructions to find out if you must										
	·	2	21		-2,056		-4,381				
22 Deductible rental real esta	ate loss after limitation, if any,										
on Form 8582 (see instru	uctions)	2	22 (		2,056	(	4,381				)
23a Total of all amounts report	rted on line 3 for all rental properties				23a		21,350				
	rted on line 4 for all royalty properties							_			
	rted on line 12 for all properties						7,753	_			
	rted on line 18 for all properties						6,805				
	rted on line 20 for all properties				23e		27,787				^
	ounts shown on line 21. <b>Do not</b> include	-						<u> </u>			U 4 2 12
	es from line 21 and rental real estate lo							(		6	<b>,437</b> )
	and royalty income or (loss). Combine										
	40 on page 2 do not apply to you, also 18. Otherwise, include this amount in t									-6	,437

Sch	edule E (Form 1040) 2016					Attach	iment S	equence	No. 13	6	Page <b>2</b>
Name	e(s) shown on return. Do not enter name and social se	ecurity number if shown on other side	).						curity numl		
7											
-	IARGARET E. KOZAN Ition: The IRS compares amounts report	ted on your tax return with a	amounts shown or	n Schedule(s	s) K-1.						
	art II Income or Loss From any amount is not at risk, yo	Partnerships and S	Corporations	Note: If yo	ou repor					for which	
	Are you reporting any loss not allowed ir unallowed loss from a passive activity (if	n a prior year due to the at-	risk, excess farm	loss, or basis	s limitatio	ons, a	prior ye	ar			
	you answered "Yes," see instructions be	•	· · ·						es X	No	
28		a) Name		(b) Enter P partnership; for S corpor	; <b>S</b> i	Check i oreign tnership		(d) Employ identification number	on	any an	heck if nount is at risk
<u>A</u>	MARGARET E. KOZAN	, P.A.		S							_
B C											-
D											-
	Passive Income and	Loss		N	lonpassi	ive In	come a	nd Loss		L	
	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from <b>Schedule K-1</b>	(h) Nonpass from Sched		1		179 experion Form			onpassive i n <b>Schedule</b>	
Α				0			1	,166		20	,313
B											
C D											
<u>D</u> 29a	Totals				I					20	,313
b	Totals						1	,166			
30								30		20	,313
31	Add columns (f), (h), and (i) of line 29k							31	(	1	<b>,166</b> )
32	Total partnership and S corporation result here and include in the total on	line 11 helevy						32		10	,147
P	art III Income or Loss From		<u></u>					JL			//
33		<b>(a)</b> Name								Employer ation numbe	er
Α											
В											
	(c) Passive deduction or loss allowed	(d) Passive income		(0) [	NOI Deduction o		ive inco	ome and		income fro	
	(attach Form 8582 if required)	from Schedule K-		(1)	Schedule				()	edule K-1	
Α											
В	<u> </u>							_			
34a								_			
b 35								35			
36	Add columns (c) and (e) of line 34b							36	(		)
37	Total estate and trust income or (lo	ss). Combine lines 35 and 3	36. Enter the resu	It here and							
_	include in the total on line 41 below		·····				·····	37	<u> </u>		
_ <u>P</u>	art IV Income or Loss Fron		ge Investmen (c) Excess inclusion	from	•			sidual			
38	(a) Name	(b) Employer identification number	Schedules Q, line (see instructions	2c	d) Taxable from Sche					come from es Q, line 3	3b
			(	,							
39	Combine columns (d) and (e) only. En	ter the result here and inclu	de in the total on	line 41 belov	N			39			
	art V Summary								1		
40 41	Net farm rental income or (loss) from I <b>Total income or (loss).</b> Combine lines 26, 32, 37, 3							40 41		1 2	2,710
41 42	Reconciliation of farming and fishir							41	1	2	.,,10
	farming and fishing income reported of	•									
	(Form 1065), box 14, code B; Schedul	(	-								
43	V; and Schedule K-1 (Form 1041), box Reconciliation for real estate profes		· · · · · · · · · · · · · · · · · · ·	42							
	professional (see instructions), enter th	ne net income or (loss) you	reported								
	anywhere on Form 1040 or Form 1040 in which you materially participated un			43							

6350 02	/15/2017 1:11 PM											
Form	1116				Fore	ign Tax Cr	edit				OMB No. 1545-0	)121
Form				ι ι Δ <del>11</del>	•	lual, Estate, or n 1040, 1040NR	•	LТ			2016	; ;
	ment of the Treasury I Revenue Service	(99)	u Informatio			s separate inst			form111	6.	Attachment Sequence No.	19
Name		(•••)									ge 1 of your tax return	
-	ARGARET		COZAN									
	a separate Form . Report all amo						come in the in	structions. Che	ck only (	one bo	ox on each Form	
a 🛛	Reassive cate	gory income	c [	Section 901	(j) income		е [	Lump-sum	distr but	ions		
b	General cate	gory income	d	Certain inco	me re-sourc	ed by treaty						
-	Resident of (nam	• /		United S								
	: If you paid taxe	•	-	•				•	u paid ta	axes to	)	
	e than one foreig					i and line for each				ckod		
Га				S FIOIII SOU		Country or U.		<b>v</b>		CNEU	Total	
a	Enter the name	of the foreign		А		B	<u>3. FUSSESSIU</u>	<u>с</u>		(4.4	ld cols. A, B, and C	1
g	or U.S. possess	-		VARIOUS				0				.)
1a	Gross income from			VARIOUS								
īα	shown above and (see instructions):	d of the type ch	ecked above									
	· · · · · ·	·										
	DIVIDEND									1a		
b	Check if line 1a is											
	services as an en sation from all sou											
	& you used an al											
	its source (see in		u 🗌									
Dedu	ctions and losse	<b>s (Caution:</b> See	instrucions ):									
2	Expenses <b>definitely</b> line 1a (attach statement)											
3	Pro rata share definitely relat		uctions <b>not</b>									
а	Certain itemized of	deductions or s										
h	deduction (see in	structions)			3,446							
b	Other deds. (attach stmt.)											
С	Add lines 3a an				3,446							
d	Gross foreign sou	•	· · · · ·									
е	Gross income from a	all sources (see ins	strucions)	7	9,682							
f	Divide line 3d by		<i>′</i> · ·									
g	Multiply line 3c	by line 3f										
4	Pro rata share of inte	• •	,									
а	Home mortgage inter Home Mortgage Inter	est (use he Work rest in he instrucio	sheet for ons)									
b	Other interest e											
5	Losses from fo	reign sources	S									
6	Add lines 2, 3g		•							6		
7						e 2		<u></u>	u	7		
Pa		eign Taxes	s Paid or	Accrued (se	e instructio	ons)						
	Credit is claimed for taxes (you					Foreign taxes pai	d or accrued					
~	must check one)		1. 4						ollors			
Country	(h) X Paid			ign currency		-	ب بيشاواد - الما	In U.S. d	1	4h a -		
ອັ	(i) Accrued	Taxe	es withheld at sou	urce on:	(n) Other foreign taxes		es withheld at sour	ce on:	(r) O foreign		(s) Total foreign taxes paid or	
-	(j) Date paid	(k) Dividends	(I) Rents	(m) Interest	paid or	(o) Dividends	(p) Rents	(q) Interest	paid	or	accrued (add cols	
	or accrued		and royalties		accrued		and royalties		accr	nea	(o) through (r))	
A B												
C C				1								
8	Add lines A th	rough C. co	lumn (s). Fr	ter the total he	re and on li	ne 9, page 2			u	8		
	Paperwork Redu										Form <b>1116</b>	(2016)

#### MARGARET E. KOZAN Form 1116 (2016)

	art III Figuring the Credit			Page 2
9	Enter the amount from line 8. These are your total foreign taxes paid			
5	or accrued for the category of income checked above Part I	9		
10	Corruback or corruption (attach datailed computation)	10		
10	Carryback or carryover (attach detailed computation)			
	Add lines 0 and 10			
11	Add lines 9 and 10	11		
40	Deduction in function (one instructions)			
12	Reduction in foreign taxes (see instructions)	12 (		
40	Tours and a 'Code water birds tour listenations instructions)			
13	Taxes reclassified under high tax kickout (see instructions)	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for cre		14	
15	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)	15	_	
16	Adjustments to line 15 (see instructions)	16		
17	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.)	17		
18	Individuals: Enter the amount from Form 1040, line 41; or Form			
	1040NR, line 39. Estates and trusts: Enter your taxable income			
	without the deduction for your exemption	18		
	Caution: If you figured your tax using the lower rates on qualified dividends or capital	gains, see		
	instructions.			
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"		19	
20	Individuals: Enter the amounts from Form 1040, lines 44 and 46. If you are a nonresid			
	enter the amounts from Form 1040NR, lines 42 and 44. Estates and trusts: Enter the			
	Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 36, 37, and 39 $_{\dots\dots}$		20	
	Caution: If you are completing line 20 for separate category e (lump-sum distr butions)	, see		
	instructions.			
21	Multiply line 20 by line 19 (maximum amount of credit)		21	
22	Enter the smaller 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)	u	22	
Pa	art IV Summary of Credits From Separate Parts III (see instructio	ns)		
23	Credit for taxes on passive category income	23		
24	Credit for taxes on general category income	24		
25	Credit for taxes on certain income re-sourced by treaty	25		
26	Credit for taxes on lump-sum distr butions	26		
27	Add lines 23 through 26		27	
28	Enter the smaller of line 20 or line 27		28	
29	Reduction of credit for international boycott operations. See instructions for line 12 $\ldots$		29	
30	Subtract line 29 from line 28. This is your $\ensuremath{\textit{foreign}}\xspace$ tax $\ensuremath{\textit{credit.}}\xspace$ Enter here and on Form			
	Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 41a	u	30	0

Form **1116** (2016)

	4560		De	epreciation a	nd Amortiz	ation			OMB No. 1545-0172
Form	4562		(Inclu	uding Informatio	on on Listed	Property)			2016
Depart	ment of the Treasury		•	U Attach to	your tax return.	,			
	I Revenue Service (99)	u Info	ormation about Form	m 4562 and its sep	parate instructions	s is at www.irs.	<u> </u>		Sequence No.
	s) shown on return	KOZAN					Identify	ing numb	ber
	ess or activity to which this form						<b>I</b>		
	ass-through		e from K-1	1					
Pa	rt I Election	To Expen	se Certain Prop	erty Under Sec	tion 179				
	Note: If y	ou have a	ny listed property	, complete Part	V before you o	complete Par	t I.		
1	Maximum amount (see							1	500,000
2	Total cost of section 1	79 property	placed in service (se	e instructions)				2	0 010 000
3	Threshold cost of sect	tion 179 prop	perty before reduction	n in limitation (see ii	nstructions)			3	2,010,000
4	Reduction in limitation.	. Subtract line	e 3 from line 2. If ze	ro or less, enter -0-	riad fling concretely			4	500,000
<u>5</u> 6	Dollar limitation for tax yea	(a) Description		<u>oriess, enter -0 Il mai</u>	(b) Cost (business use		) Elected cost	5	500,000
	From Sched			1205)	() 0001 (200000 000	(0	,	166	
7	Listed property. Enter	the amount f	from line 29	·····		7			
8	Total elected cost of se	ection 179 p						8	1,166
9	Tentative deduction. E	inter the <b>sm</b> a	aller of line 5 or line	8				9	1,166
10	Carryover of disallowed	d deduction f	from line 13 of your	2015 Form 4562				10	
11	Business income limita						ons)	11	29,077
12	Section 179 expense of							12	1,166
<u>13</u>	Carryover of disallowed				▶	13		_	
	: Don't use Part II or Pa		,	•	nciation (Don's	t include lists	d proport	h() (Sc	
<u> </u>	Special depreciation al	-	on Allowance a				a proper	ly. <b>)</b> (Se	
14	during the tax year (se		-)					14	
15	Property subject to se							15	
16	Other depreciation (inc							16	
Pa			on (Don't includ						
		•		Sectio	n A	•			
17	MACRS deductions for	r assets plac	ed in service in tax	years beginning befo	ore 2016		<u></u>	17	
18	If you are electing to group an								
	Se		ssets Placed in Ser					bystem	
	(a) Classification of prop	perty	(b) Month and year placed in service	(c) Basis for deprecia (business/investment only-see instruction	use	(e) Convention	(f) Meth	od	(g) Depreciation deduction
<u>19a</u>	3-year property								
b	5-year property								
<u> </u>	7-year property								
	10-year property 15-year property								
 f	20-year property								
	25-year property				25 yrs.		S/L		
h	Residential rental				27.5 yrs.	ММ	S/L		
	property				27.5 yrs.	MM	S/L		
i	Nonresidential real				39 yrs.	MM	S/L		
	property					MM	S/L		
	Sec	tion C—Ass	sets Placed in Servi	ice During 2016 Ta	x Year Using the	Alternative De	preciation	System	1
20a	Class life						S/L		
b	12-year				12 yrs.		S/L		
	40-year	(See in-	tructions )		40 yrs.	MM	S/L		
	Int IV Summary							24	
21 22	Listed property. Enter <b>Total.</b> Add amounts fro			ines 19 and 20 in co				21	
~~	here and on the appro		•					22	1,166
23	For assets shown above								1,100
	portion of the basis att	•	0			23			
For I	Paperwork Reduction			uctions.					Form <b>4562</b> (2016)

There are no amounts for Page 2

DAA

### **Federal Statements**

#### 415 LAKEPOINTE DRIVE #210 Statement 1 - Schedule E, Line 19 - Other Expenses Gross Business Use Net Description Amount Percentage Amount CONDO ASSOC. FEES \$ 3,520 3,520 \$ 3,520 3,520 \$ \$ Total **2053 DIXIE BELLE DRIVE** Statement 2 - Schedule E, Line 19 - Other Expenses Gross Net Business Use Description Amount Percentage Amount \$ 35 BANK CHARGES \$ 35 CONDO ASSOC. FEES 3,710 3,710 3,745 3,745 Total \$ \$

I	Form <b>1040</b>	Qualified Divide	nds and Ca	pital Gain Tax	Worksheet		2016
Nam	e					Taxpayer	Identification Number
м	ARGARET E	VOZAN					
M	ARGAREI E	. KOZAN					
1.	Enter the amount	from Form 1040, line 43. However if	you are filing Form	n			
		(as letting the formation is a model in a second second					
	line 3 of the Fore	(relating to foreign earned income), er ign Earned Income Tax Worksheets from Form 1040, line 9b*		1.	32,72	1	
2.	Enter the amount	from Form 1040, line 9b*	2.	147			
3.	Are you filing Sch						
	Yes. Enter th	ne smaller of line 15 or 16 of					
	Schedu	le D. If either line 15 or 16 is a					
	loss, er	nter -0-	3.				
	X No. Enter th	ne amount from Form 1040, line 13					
4.	Add lines 2 and 3		4.	147			
5.	If filing Form 4952	2 (used to figure investment					
	interest expense	deduction), enter any amount from					
	line 4g of that form	m. Otherwise, enter -0-	5.	0			
6.	Subtract line 5 fro	m line 4. If zero or less, enter -0-			147		
7.	Subtract line 6 fro	om line 1. If zero or less, enter -0- $\dots$		7	32,574		
8.	Enter:	-	_				
		e or married filing separately,					
	\$75,300 if marr	ied filing jointly or qualifying widow(er),	, 🕨	<u> </u>	37,650		
	\$50,400 if head	l of household.					
9.		of line 1 or line 8			32,721		
1 <b>0</b> .	Enter the smaller	of line 7 or line 9		<u>10.</u>	32,574		
11.		rom line 9. This amount is taxed at 0%			147		
12.	Enter the smaller	of line 1 or line 6		<u>12.</u>	147		
13.		from line 11			147		
14.	Subtract line 13 fr	rom line 12		<u> 14.</u>	0		
15.	Enter:	-	-				
	\$415,050 if sing						
		rried filing separately,		<u>15.</u>	415,050		
		rried filing jointly or qualifying widow(er	r)				
	\$441,000 if hea	-			20 801		
16.		of line 1 or line 15		4-	<u>32,721</u> 32,721		
17.	Add lines 7 and 1				<u> </u>		
18.		rom line 16. If zero or less, enter -0-			0		
19.		of line 14 or line 18				20	0
20. 24	Add lines 11 and	/ 15% (0.15)			147	20.	0
21. 22.		19 			0		
22. 23.		rom line 12				23.	0
23. 24.	Figure the tax on	/ 20% (0.20)	n lina 7 is loss tha		,	23.	0
24.	•	x. if the amount on line 7 is \$100,000 c			Υ.		
				•		24.	4,423
25.		and 24				<u></u> 25.	4,423
25. 26.	Figure the tax on	and 24	n line 1 is less tha	In \$100.000 use the Tay	· · · · · · · · · · · · · · · · · · ·		-/123
-0.	0	x, if the amount on line 1 is \$100,000 c			,		
	Workehoot			·		26.	4,445
27.		le income. Enter the smaller of line 2					
		4. (If you are filing Form 2555 or 255					
		stead, enter it on line 4 of the Foreign				27.	4,423
		,,					=,==•

\*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.

MARGARET E. KOZAN       Locality of         State of       Locality of         Florida       WINTER PARK         General Sales Tax from IRS Tables         1. Enter the amount of adjusted gross income (AGI) from Form 1040, Line 38       1.	tification Number
State of       Locality of         Florida       WINTER PARK         General Sales Tax from IRS Tables         1. Enter the amount of adjusted gross income (AGI) from Form 1040, Line 38       1.         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.	46 465
1. Enter the amount of adjusted gross income (AGI) from Form 1040, Line 38       1.         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.       1.	46 465
<ol> <li>Add the nontaxable amounts from Form 1040, lines 8b, 15a, 16a, 20a (Exclude rollovers and tax-free Sec. 1035 exchanges)</li> <li>Add the following nontaxable items: nontaxable combat pay, public assistance, veteran's benefits, and workers' compensation.</li> </ol>	46 465
<ol> <li>Add the nontaxable amounts from Form 1040, lines 8b, 15a, 16a, 20a (Exclude rollovers and tax-free Sec. 1035 exchanges)</li> <li>Add the following nontaxable items: nontaxable combat pay, public assistance, veteran's benefits, and workers' compensation.</li> </ol>	<b>TO, TO</b>
3. Add the following nontaxable items: nontaxable combat pay, public assistance, veteran's benefits, and workers' compensation.	
received in 2016       3.         4. Add lines 1 through 3, this is income for general sales tax table purposes       4.	46,465
<ul> <li>5. Enter the amount from the sales tax table in the Schedule A instructions.</li> <li>5</li> </ul>	<b></b>
Part-year residents, complete lines 6 - 8; Full-year residents skip lines 6 - 8	
and enter the amount from line 5 on line 9	
6. Enter the number of days of residence in state       6.         7. Total days in year       7.       366	
7. Total days in year       7. 366         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.	589
Local Sales Tax Using IRS Tables	
10. Enter the amount from the sales tax table in the Schedule A instructions.	589
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. 0.50000	
13. Enter the state general sales tax rate (include statewide local sales tax rate) 136.0000	
14. Divide line 12 by line 13 (rounded to at least 3 decimal places)    14.    0.083	
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.	
Part-year residents, complete lines 16 - 18; Full-year residents skip lines 16 - 18 and enter the amount from line 15 on line 19	
If you did not enter an amount on line 11, multiply line 10 by line 14. This is the local sales tax 15	49
using the optional state and certain local sales tax tables.	
Part-year residents, complete lines 16 - 18; Full-year residents skip lines 16 - 18	
and enter the amount from line 15 on line 19	
16 16	
17. Total days in year         17366	
18.       Divide line 16 by line 17 (rounded to at least 3 decimal places)       18.         19.       Multiply line 15 by line 17.       The is the deductible general least splee to using the IRS to be an	49
<b>19.</b> Multiply line 15 by line 18. This is the deductible general local sales tax using the IRS tables. <b>19.</b>	47
General Sales Tax Summary	
20.    Enter the sum of line 9 from all General Sales Tax Deduction Worksheets    20.	589
21. Enter the sum of line 19 from all General Sales Tax Deduction Worksheets 21	
22. Add lines 20 and 21, this is the total General Sales taxes using the tables       22.	
23. Enter the actual state and local general sales taxes paid       23.         24. Enter the gradest of line 23 or line 23.       24.	
24. Enter the greater of line 22 or line 23       24.         25. Enter the state and local taxes paid on specified items (major purchases)       25.	
25. Enter the state and local taxes paid on specified items (major purchases)       25         26. Add lines 24 and 25, this is the deduct ble General Sales tax       26	~~~
27. Enter total state and local income taxes paid       27.	

 \_\_\_\_\_

<u>1</u>

For	m <b>1040</b>	Forei	gn Tax Credit	Carryover Work	sheet	2016
ame <b>MAF</b>	RGARET E. K	OZAN				Taxpayer Identification Number
oreign	Income Category			Passive In	come	
			Regi	ılar		
)06 )07	Foreign Taxes Available	Maximum Credit Allowable	Unused (+) or Excess (-)	Carryback Applied from CY	Carryforward Applied to CY	* CY Unused (+) or Excess (-)
)8 )9 10 11	  1	 68	-67			
12 13 14 15	<u>1</u>	<u>21</u>	-20			
16						* Amounts flow to the For Tax Credit Carryover Re
			Alternative	Minimum Tax		
06	Foreign Taxes Available	Maximum Credit Allowable	Unused (+) or Excess (-)	Carryback Applied from CY	Carryforward Applied to CY	* CY Unused (+) or Excess (-)

-8

\* Amounts flow to the Foreign Tax Credit Carryover Report

-8

Form <b>1040</b>		R-1 Recond	mation works	neet - SCN E, I	B, D, Form 479	97		2016
me MARGARET E. KOZ						Taxpayer Identifi	cation Number	
ntity Name MARGARET E. KOZ	AN, P.A.	EIN		Entity Type S	6 Corporation		Screen K1	K1 Unit 2
ctivity		Pas	sive Activity Type	Not Passive	e		Entire disposition	of activity
	Current Year	PY Suspended	Disallowed	PY Suspended	Disallowed	PY Suspended	Disallowed	Tax
	Amount	Basis Loss	<b>Basis Limitation</b>	At-risk Loss	At-risk Limitation	Passive Loss	Loss Limitation	Return
Schedule E page 2								
Ordinary business income/-loss	20,313						_	20,31
Net rental real estate income/-loss							_	
Other net rental income/-loss							_	
Guaranteed payments								
Section 179 expense	-1,166							-1,16
Disallowed Section 179 expense								
Depletion								
Section 59(e)(2) expenditures								
Preproductive period expense								
Commercial revitalization deduct								
Reforestation expense deduct								
Other deductions								
Inreimbursed expenses								
Other inc/loss - Schedule E								
Debt financed acquisition							-	
Dependent care benefits							-	
Total Schedule E page 2	19,147							19,14
Schedule E page 1	·			•				
Royalties								
Deductions-royalty income							-	
Depletion							-	
Total Schedule E page 1							-	
Schedule B								
nterest Income								
ax-exempt interest income								
Dividend Income							-	
Qualified dividends (1040, Page 1)							-	
Schedule D/8949/6781								
Short-term capital gain/-loss								
.ong-term capital gain/-loss								
8% capital gain/-loss								
256 contracts and straddles								
om 4797								
797 Part I								
I797 Part II								
Section 179/280F recapture								

Form <b>1040</b>	K-1	Reconciliation	n Worksheet -	Form 1040, So	ch A, Form 49	52, 8903		2016	\$
Name MARGARET E.	KOZAN					Taxpayer Identifica	ation Number		
Entity Name MARGARET E. KO2	ZAN, P.A.	EIN	En	tity Type SC	orporation		creen K1	K1 Unit	2
Activity		Passi	ve Activity Type NO				Entire disposition	n of activity	
-	Current Year	PY Suspended	Disallowed	PY Suspended	Disallowed	PY Suspended	Disallowed	Тах	
	Amount	Basis Loss	<b>Basis Limitation</b>	At-risk Loss	At-risk Limitation	Passive Loss	Loss Limitation	Retur	n
Form 1040 page 1									
Other portfolio income/-loss									
Other income/-loss									
Penalty on early withdrawal									
1040 page 2							•	•	
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									
Schedule A							•		
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									
Form 4952									
Investment interest expense									
Investment income adjustment									
Investment expenses									
Form 8903									
Qualified production activities income									
Employer's W-2 wages		Current loss							
Deductions attributable to QPAI		disallowed %	%	PY susp deduct	S 0	% Allowed	%		

	-1 Reconciliation	on Worksheet	- Form 4684,	Sch SE, Misc,	Credits		2016
KOZAN							
ZAN, P.A.	EIN			Corporation	Sc	K1 Unit 2	
	Passiv	ve Activity Type NO	t Passive		_	Entire disposition	n of activity
Current Year	PY Suspended	Disallowed	PY Suspended	Disallowed	PY Suspended	Disallowed	Tax
Amount	Basis Loss	<b>Basis Limitation</b>	At-risk Loss	At-risk Limitation	Passive Loss	Loss Limitation	Return
2							
67					1		67
33,632							33,632
)							
					·		
	KOZAN ZAN, P.A. Current Year Amount	KOZAN ZAN, P.A. EIN Passiv Current Year Amount Basis Loss	KOZAN         ZAN, P.A. EIN Passive Activity Type NO         Current Year       PY Suspended       Disallowed         Amount       Basis Loss       Basis Limitation         Basis Loss       Basis Limitation       Basis Limitation         Basis Limitation       Basis Limitation       Basis L	KOZAN         Entity Type S C         Passive Activity Type Not Passive         Current Year       PY Suspended       Disallowed       PY Suspended         Amount       Basis Loss       Basis Limitation       Basis Limitation         Basis Limitation       Basis Limitation       Basis Limitation       Basis Limitation         Basis Limitation<	KOZAN         Entity Type S Corporation         Passive Activity Type Not Passive         Current Year       PY Suspended       Disallowed       PY Suspended       Disallowed         Amount       Basis Loss       Basis Limitation       At-risk Loss       At-risk Limitation         Amount       Basis Loss       Image: Corporation of the second of the secon	ZAN, P.A.       EIN       Entity Type S Corporation       Set         Passive Activity Type Not Passive       PY Suspended       Disallowed       PY Suspended       At-risk Limitation       PY Suspended         Amount       Basis Loss       Basis Limitation       At-risk Loss       At-risk Limitation       PY Suspended         Amount       Basis Loss       Basis Limitation       At-risk Loss       At-risk Limitation       PY Suspended         Amount       Basis Loss       Basis Limitation       At-risk Loss       At-risk Limitation       Passive Loss         Amount       Basis Loss       Basis Limitation       At-risk Loss       At-risk Limitation       Passive Loss         Amount       Basis Loss       Basis Limitation       Basis Limitation       Basis Loss       Basis Loss         Basis Loss       Basis Limitation       Basis Limitation       Basis Limitation       Basis Loss         Basis Loss       Basis Limitation       Basis Limitation       Basis Limitation       Basis Limitation         Basis Limitation       Basis Limitation       Basis Limitation       Basis Limitation       Basis Limitation         Basis Limitation       Basis Limitation       Basis Limitation       Basis Limitation       Basis Limitation         Basis Limitation       Basis Limit	Taxpayer Identification Number         Taxpayer Identification Number         Taxpayer Identification Number         Taxpayer Identification Number         Passive Activity Type Not Passive         Current Year       PY Suspended       Disallowed       At-risk Loss       At-risk Limitation       PY Suspended       Disallowed       Limitation       PY Suspended       Disallowed       At-risk Limitation       PY Suspended       Disallowed       Limitation       Py Suspended       Disallowed       Limitation       Py Suspended       Disallowed       Limitation       Py Suspended       Disallowed       Loss Limitation

Form	1040		Passive Activity	y Deduction Works	sheet		2016
Name MARGZ	ARET E.	KOZAN				Taxpayer Id	entification Number
Activity			DRIVE #210		For	n Sch E	. Unit 1
Туре		l real	estate w/active	participation		re Dispositio	
Турс		I I CUI					
			Regular Ta	ax Loss Calculations			
			Prior Year Suspended Losses	Current Year Generated	Current Year Utilized		ended Losses Next Year
Operati	ng			2,056	2,05	5	
Short-te	erm capital lo	SS					
Long-te	erm capital lo	SS					
28% rat	ite capital loss	S					
Section	1231 loss						
Ordinar	ry business lo	DSS					
	osses - 1040						
Comme	ercial revitaliz	zation					
			Alternative Minin	num Tax Loss Calcula	ations		
			Prior Year Suspended Losses	Current Year Generated	Current Year Utilized		ended Losses Next Year
Operatii	ng			2,056	2,050	5	
Short-te	erm capital lo	SS					
Long-te	erm capital lo	SS					
28% rat	ite capital loss	S					
Section	1231 loss					_	
	ry business lo						
Other L	osses - 1040	) pg 1					
Comme	ercial revitaliz	zation					

Form <b>1040</b>	Passive Activit	y Deduction Work	sheet		2016	
Name	_			Taxpayer Id	entification Num	ber
MARGARET E. KOZAN						
Activity 2053 DIXIE BE			Forr	-		2
Type <u>Rental real</u>	estate w/active	participation	Enti	re Dispositio	n of Activity	
	Regular T	ax Loss Calculations				
	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized		ended Losses Next Year	
Operating		4,381	4,381	L		
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 Mini	num Tax Loss Calcula	ations			
	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized		ended Losses Next Year	
Operating		4,381	4,381	L		
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>		Rent and Royal	ty Reconciliati	on	2016
Name MARGARET E	. KOZAN			Тахрау	ver identification number
Property description			L	Jnit <u>1</u> Ownership	Percentage
	INTE DRIVE #2		т	, S, J Business L	Jse Percentage
Passive type: Act	ive participat	tion	S	State Personal L	Jse Percentage
1. Physical address				2. Property Use Inf	
Street		POINTE DRIVE #21		Fair Rental Days	<u>366</u>
	ALTAMONT		32701	Personal Use Da	ıys
Property type:		<u>Multi-Family</u> r	esidence	QJV	····· <u> </u>
		Column A	Column B	Column C	(Column A - B - C)
				Vacation	
		Total	Nonbusiness	Home / Personal	Income / Expenses Reported on Schedule
Income:		Income/Expense 9,475	Expenses	Use Expenses	9,475
3. Rents received					9,4/5
	d				
Expenses:					
<b>5.</b> Advertising					
					-
<b>b.</b> Auto and travel (t	total)				
8. Commissions		<b></b>			F 07
9. Insurance		527			527
10. Legal and other p	professional fees	275			275
11. Management fees	s				
Mortgage interest	t from 1098	2,459			_
Refinancing points	s on 1098				
	t paid to banks, etc.				2,459
	interest				_
Other interest					_
Refinancing point	ts				_
Qualified mortgag	ge insurance				_
	tal)				
		982			982
Real estate taxes	s	707			
All other taxes					
16. Taxes (total)		707			707
<b>17.</b> Utilities		39			39
18. Depreciation expe	ense or depletion	3,022			3,022
19. Other (list)					
CONDO ASSOC.	FEES	3,520			3,520
20. Total expenses. A		11,531			11,531
21. Income or (loss) i	from rental or royalty prope	rties.			-2,056

Form <b>1040</b>		Rent and Royal	ty Reconciliati	on	2016
Name MARGARET E	KOZAN			Тахрау	ver identification number
Property description	. 102111		L	Init <u>2</u> Ownership	Percentage
	BELLE DRIVE		-		Jse Percentage
Passive type: Act	ive participat:	ion			Jse Percentage
1. Physical address:	:			2. Property Use Inf	
Street		E BELLE DRIVE U	<u>NIT 2053E</u>	Fair Rental Days	366
City, state, zip	ORLANDO		32812		iys
		<u>Multi-Family</u> r	esidence		····· —
		Column A	Column B	Column C	(Column A - B - C)
		Total	Nonbusiness	Vacation Home / Personal	Income / Expenses Reported on Schedule
Income: 3 Ponte received		Income/Expense	Expenses	Use Expenses	11,875
A Royaltice received	d	11,0/3			11,0/5
<b>Expenses:</b>	d				
•					
Trevel					
	total)				
<ol> <li>Cleaning and ma</li> </ol>	nintenance				
8. Commissions					
9. Insurance		612			612
10. Legal and other p	professional fees	275			275
11. Management fees	s	1,188			1,188
Mortgage interest	from 1098	5,294			
Refinancing points	s on 1098				
12. Mortgage interest	paid to banks, etc.	5,294			5,294
Other mortgage in	interest				
					_
Refinancing point	ts				
Qualified mortgag	ge insurance				
	tal)				
Real estate taxes	; 	1 000			_
All other taxes		1,289			1 000
<b>16.</b> Laxes (total)		1,289			1,289
17. Utilities	anna ar daplatian	3,783			3,783
<b>18.</b> Depreciation expe	ense or depletion	3,103			5,703
BANK CHARGES		35			35
CONDO ASSOC.	2333	3,710			3,710
COUPO ADDOC.					5,710
	Add lines 5 through 19	16,256			16,256
21. Income or (loss) f	from rental or royalty properti	es.			-4,381

	on with <b>self-emplovment</b>	income (as shown on Form 1040)		Taxpa	ver Identification	Number
MARGAR						
Description	MARGARET E.	KOZAN, P.A.	Form/Schedule	<u>K</u>	Unit number	_2
in which also cov	n you were a more-than-2 ver your child who was un	16 for health insurance coverage establishe % shareholder) for 2016 for you, your spou der age 27 at the end of 2016, even if the o	se, and your dependents. Your insu	rance can		
Include		n you were eligible to participate in a health he employer of either your dependent or yo 6.				
	<ul> <li>Any amounts paid from retired public safety off</li> </ul>	n retirement plan distributions that were non ricer.	taxable because you are a			
		surance coverage payments that you include	ed on Form 8885, line 4, to claim the	HCTC.		
	•Any advance monthly p	payments of the HCTC that your health plan	administrator received from the			
	IRS, as shown on Form	n 1099-H, Health Coverage Tax Credit (HC	TC) Advance Payments			
	• Any qualified health in	surance coverage payments you paid for e	ligible coverage months for			
	which you received the	benefit of the HCTC monthly advance pay	ment program.			
	• Any payments for qua	lified long-term care insurance (see line 2)		1.	4	,264
2. For cove	erage under a qualified lo	ong-term care insurance contract, enter for e				
smaller	of the following amounts					
a) To	otal payments made for th	nat person during the year.				
b) Th	he amount shown below.	Use the person's age at the end of the tax	year.			
	\$390if that pe	erson is age 40 or younger				
	\$730if age 41	l to 50				
	\$1,460if age 51	to 60				
	\$3,900if age 61	to 70				
	\$4,870if age 71	or older				
D	o not include payments for	or any month you were elig ble to participate	e in a long-term care			
in	surance plan subsidized b	by your or your spouse's employer or the en	nployer of either your			
	-	o was under the age of 27 at the end of 20				
is	covered, figure separatel	y the amount to enter for each person. The	en enter the total of those amounts	2.		
3. Add line				3.	4	<b>,</b> 264
4. Enter yo	our net profit* and any oth	her earned income from the trade or busines	ss under which the			
insuranc	ce plan is established. Do	not include Conservation Reserve Program	n payments exempt from			
		rom: Schedule C, line 31; Schedule C-EZ, li				
	<i>i i</i>	ncome allocable to the profitable businesse				
•		self-employment tax. Do not include any r		-		
	ne 4 by line 5			6. 		
		0NR), line 27, by the percentage on line 6				
	t line 7 from line 4	rm 1040 (or Form 1040NR), line 28 attribut	able to the same trade or business	<b>8.</b>		
	t lina 0 from lina 8	blished		10		
		n W-2, box 5) from an S corporation in which				
	which the health insurance	n mlan ia antakliakani	-		4	<b>,</b> 500
		5, line 45, attributable to the amount entere	d on line 4 or 11 above or			,
		line 18, attr butable to the amount entered		12.		
	t line 12 from line 10 or 1	A 111 P		40	4	,500
		e deduction. Enter the smaller of line 3 o	line 13 here and on Form 1040 (or			, •
	040NR), line 29. <b>Do not</b> i	include this amount in figuring any medical		Form		

\* 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 hat business from Schedule SE (Form 1040), Section B, line 4b.

6350 KOZAN, MARGARET E.	Federal	Statements	2/*	15/2017 1:11 PM
Margaret E. Kozan P.A.	Form W-2	Box 14 - Other		
Desc	ription		Amo	ount
Medical insurance premiums Total			\$ \$	4,264 4,264
	<u>Form 1040,</u>	Dividend Income		
Payer	r		Ordinary Dividends	Qualified Dividends
ENTERGY CORPORATION TARGET CORPORATION Total		\$ \$ }	41 106 147	\$ 41 106 \$ 147

	Federal	Statements	2/15/2017 1:11 PM
Schedule	A, Line 5b - State	e and Local General Sa	les Taxes
Description		Amount	
General Sales Tax	\$	638	
Total	\$	638	
	Schedule A, Line	<u>e 6 - Real Estate Taxes</u>	
D	escription		Amount
Real estate taxes paid			\$2,808
Total			\$2,808
Schedule A, Line	10 - Home Mort	gage Interest & Points	From Form 1098
Description		Amount	
Home mortgage interest		\$ 4,988	
EQUITY LINE Total		985 \$5,973	
IOCAL		ې <u> </u>	
Schedule A,	Line 16 - Charital	ole Contributions by Ca	sh or Check
			Amount
	Description		
LOUISIANA FLOOD RELIEF F			\$ 100
WORLD RELIEF CHARITY TREKS INC	JND		25 25
WORLD RELIEF CHARITY TREKS INC 50% Cash Cont from K-1 -	JND	DZAN, P.A.	25 25 125
WORLD RELIEF CHARITY TREKS INC	JND	DZAN, P.A.	25 25
WORLD RELIEF CHARITY TREKS INC 50% Cash Cont from K-1 -	JND	DZAN, P.A.	25 25 125
WORLD RELIEF CHARITY TREKS INC 50% Cash Cont from K-1 -	JND	DZAN, P.A.	25 25 125
WORLD RELIEF CHARITY TREKS INC 50% Cash Cont from K-1 -	JND	DZAN, P.A.	25 25 125
WORLD RELIEF CHARITY TREKS INC 50% Cash Cont from K-1 -	JND	DZAN, P.A.	25 25 125
WORLD RELIEF CHARITY TREKS INC 50% Cash Cont from K-1 -	JND	DZAN, P.A.	25 25 125
WORLD RELIEF CHARITY TREKS INC 50% Cash Cont from K-1 -	JND	DZAN, P.A.	25 25 125
WORLD RELIEF CHARITY TREKS INC 50% Cash Cont from K-1 -	JND	DZAN, P.A.	25 25 125
WORLD RELIEF CHARITY TREKS INC 50% Cash Cont from K-1 -	JND	DZAN, P.A.	25 25 125
WORLD RELIEF CHARITY TREKS INC 50% Cash Cont from K-1 -	JND	DZAN, P.A.	25 25 125
WORLD RELIEF CHARITY TREKS INC 50% Cash Cont from K-1 -	JND	DZAN, P.A.	25 25 125
WORLD RELIEF CHARITY TREKS INC 50% Cash Cont from K-1 -	JND	DZAN, P.A.	25 25 125
WORLD RELIEF CHARITY TREKS INC 50% Cash Cont from K-1 -	JND	DZAN, P.A.	25 25 125

### Endoral Statements

Description Insurance (Rent, 1) Total	Gross Amount \$ 527 \$ 527	Business Use Percentage	Net           Amount           \$         52           \$         52
15 LAKEPOINTE DRIVE #210	Schedule E, Line 16 - Taxes		
Description Real estate taxes Total	Gross Amount \$ 707 \$ 707	Business Use Percentage	Net           Amount           \$         70           \$         70
053 DIXIE BELLE DRIVE	hedule E, Line 3 - Rents Recei	ved	
Description	Amount		
Rents and royalties	\$ 11,875		
Total	\$ 11,875		
		<b>B</b> · · · ·	NL /
Description	Gross Amount	Business Use Percentage	Net Amount
Insurance (Rent, 2)	Amount \$612		Amount \$61
	Amount		Amount
Insurance (Rent, 2)	Amount \$612		Amount \$61
insurance (Rent, 2)	Amount \$612		Amount \$61
insurance (Rent, 2)	Amount \$612		Amount \$61
insurance (Rent, 2)	Amount \$612		Amount \$61
Insurance (Rent, 2)	Amount \$612		Amount \$61
Insurance (Rent, 2)	Amount \$612		Amount \$61
Insurance (Rent, 2)	Amount \$612		Amount \$61

### **Federal Statements**

#### Passive Income - OC

### Form 1116 line 3e - Gross Income from All Sources

Description	 Amount
1040 lines 7-11, 15b-16b, 19-20b, 21 Gross Sch E rental income Share PS/S-corp gross income	\$ 38,019 21,350 20,313
Total	\$ 79,682

### Passive Income - OC

#### Form 1116 line 4a - Apportioned Home Mortgage Interest

Description	А	В	С
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

Description	Amount	
Wage Income Schedule E Income PAL Section 179 Adjustment	\$ 8,764 13,876 6,43	6
Total Business Income	29,07	77

6350 KOZAN, MARGARET E.

FYE: 12/31/2016

### Federal Asset Report 415 LAKEPOINTE DRIVE #210

02/15/2017 1:11 PM

Bus Sec Date Basis Asset Description In Service Cost % 179Bonus for Depr PerConv Meth Prior Current Prior MACRS: 2,929 3/20/06 117,152 27 MM S/L 2 Condo Cost / Basis 117,152 33,726 117,152 33,726 2,929 117,152 **Other Depreciation:** 912 93 1 Loan Costs 3/20/06 2,800 2,800 30 MO S/L 93 2,800 912 **Total Other Depreciation** 2,800 **Total ACRS and Other Depreciation** 2,800 2,800 912 93 119,952 119,952 34,638 3,022 **Grand Totals** Less: Dispositions and Transfers 0 0 0 0 Less: Start-up/Org Expense 0 0 0 0 119,952 119,952 3,022 **Net Grand Totals** 34,638

6350 KOZAN, MARGARET E.

### Federal Asset Report 2053 DIXIE BELLE DRIVE

FYE: 12/31/2016

Asset	Description	Date In Service	Cost	Bus Sec <u>%</u> 179Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS 2 House	1	1/02/07	150,000 150,000		150,000 150,000	27 MM S/L	29,636 29,636	3,750 3,750
Other Depreci 1 Loan Co 3 Land		1/02/07 1/02/07 	994 25,800 26,794		994 25,800 26,794	30 MO S/L 0 Land	199 0 199	33 0 33
	Total ACRS and Other Depre	eciation =	26,794		26,794		199	33
	Grand Totals Less: Dispositions and Transf Less: Start-up/Org Expense Net Grand Totals	'ers 	176,794 0 0 176,794		176,794 0 0 176,794		29,835 0 0 29,835	3,783 0 0 3,783

6350 KOZAN, MARGARET E.

FYE: 12/31/2016

### AMT Asset Report 415 LAKEPOINTE DRIVE #210

Bus Sec Date Basis Asset Description In Service Cost <u>%</u> 179 Bonus for Depr PerConv Meth Prior Current Prior MACRS: 2,929 2 Condo Cost / Basis 3/20/06 117,152 27 MM S/L 28,678 117,152 117,152 117,152 2,929 28,678 **Other Depreciation:** 3/20/06 912 93 1 Loan Costs 2,800 2,800 30 MO S/L 93 2,800 2,800 912 **Total Other Depreciation Total ACRS and Other Depreciation** 2,800 2,800 912 93 119,952 119,952 29,590 3,022 **Grand Totals** Less: Dispositions and Transfers 0 0 0 0 **Net Grand Totals** 29,590 3,022 119,952 119,952

6350 KOZAN, MARGARET E.

Less: Dispositions and Transfers

**Net Grand Totals** 

FYE: 12/31/2016

## AMT Asset Report 2053 DIXIE BELLE DRIVE

02/15/2017 1:11 PM

0

29,835

0 3,783

Bus Sec Date Basis Asset Description In Service Cost <u>%</u> 179Bonus for Depr PerConv Meth Prior Current Prior MACRS: 1/02/07 150,000 150,000 27 MM S/L 29,636 3,750 2 House 150,000 150,000 29,636 3,750 **Other Depreciation:** 1/02/07 994 994 30 MO S/L 199 1 Loan Costs 33 3 Land 1/02/07 25,800 25,800 0 -- Land 0 0 33 **Total Other Depreciation** 26,794 26,794 199 199 **Total ACRS and Other Depreciation** 26,794 26,794 33 **Grand Totals** 176,794 176,794 29,835 3,783

0

176,794

0

176,794

## 6350 KOZAN, MARGARET E.

## Depreciation Adjustment Report All Business Activities

6,679

6,679

FYE	: 12/3	1/2016	All Business	s Activities						
Form	<u>Unit</u> A	<u>sset</u>	Description	Tax	AMT					
MACR	MACRS Adjustments:									
E E	$\frac{1}{2}$	2 2	Condo Cost / Basis House	2,929 3,750	2,929 3,750					

Е	1	2	Condo Cost / Basis
E	2	2	House

AMT	
Adjustments/	
Preferences	

0	
0 0	
0	

RGARET E. 02 Future Depreciation Report FYE: 12/31/17

02/15/2017 1:11 PM

FYE: 12/31/2016

6350 KOZAN, MARGARET E.

415 LAKEPOINTE DRIVE #210

Asset	Description	Date In Service	Cost	Tax	AMT
<u>Prior N</u>	MACRS:				
2	Condo Cost / Basis	3/20/06	117,152	2,928	2,928
			117,152	2,928	2,928
Other	Depreciation: Loan Costs	3/20/06	2,800	94	94
	Total Other Depreciation		2,800	94	94
	Total ACRS and Other Depreciation			94	94
	Grand Totals		119,952	3,022	3,022

## 6350 KOZAN, MARGARET E. 02 Future Depreciation Report FYE: 12/31/17

### 02/15/2017 1:11 PM

FYE: 12/31/2016

# 2053 DIXIE BELLE DRIVE

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

6350 02/15/2017 1:11 PM

Form	040		IRA Dist	ribution Report			2016
ame MARGAI	RET E	. KOZAN				Taxpayer	Identification Number
	T/S		Payer		Gross Distrib 1099-R Box		Taxable Amount 1099-R Box 2a [less rollover amount]
A B C D E F G H I J K L M N			INVESTMENTS				29,108
0	_			Taxpayer Spouse Total	29, 29,		29,108 29,108

	Amount Of Rollover	Federal Withholding	State Withholding	Local Withholding	Traditional IRA Converted to Roth IRA	Original Conversion or Recharacterization	Qualified Roth IRA Distribution
Α		3,911					
В							
C D							
E							
F							
G							
H							
J							
K							
L							
M N							
0				·······			
Тр		3,911					
Sp							
Total		3,911					

Form	104	<b>10</b>		Salaries & Wag	jes Report			2016
Name MAR	GARE	ET E. KO	ZAN				Taxpayer	Identification Number
T/S			Employer		Federal Wage	es Federa	al Withheld	Soc Sec Wages
A _ B _ C _ D _	<u>Mar</u>	rgaret E	. Kozan P.A	•	8,7	<u>64</u>	1,788	4,500
E _ F _ G _ H _								
J _   J _   K _   L _   M								
				Taxpayer Spouse				
				Totals	8,7	64	1,788	4,500
A	So	c Sec Withheld	d Medicare Wages	Medicare Withheld	Soc Sec Tips	Allocated Tips	Dep Care Ben	Other, Box 14 4 <b>,</b> 264
B C D								
E F G								
H I J								
K L M								
Тахра								
Spou Total		279	4,500	65				4,264
A	State FL	State Wage	es State Withheld	Name of L	ocality	Loca	I Wages	Local Withheld
B C D								
E F								
G H I								
J K								
M								
Taxpa Spou						-		
Total						=		

Form **1040** 

## Two Year Comparison Report - Page 1

2015 & 2016

	MARGARET E. KOZAN				
			2015	2016	Differences
	Filing Status		SGL	SGL	
	Dependents claimed		0	0	
	1. Salaries and wages	1.	52,282	8,764	-43,51
	2. Interest income	2.			
	3. Tax exempt interest income	3.			
	4. Dividend income	4.	136	147	1
	5. Qualified dividend income	5.	136	147	1
	6. Taxable state/local refunds	6.			
	7. Alimony received	7.			
	8. Business income/loss	8.			
	9. Capital gain/loss	9.			
1	10. Other gains/losses	10.			
	11. Taxable IRA distributions	11.	9,381	29,108	19,72
1	12. Taxable pensions	12.			
	13. Rent and royalty income including farm rental	13.	-6,264	-6,437	-17
1	14. Partnership/S corp income	14.	37,965	19,147	-18,81
1	15. Estate or trust income	15.			
1	16. Farm income/loss	16			
1	17. Unemployment compensation	17			
1	18. Taxable social security	40			
	19. Other income	19.			
	20. Total income	20.	93,500	50,729	-42,77
2	21. Moving expenses	21.			
12	22. Deductible part of self-employment tax	22.			
	23. SEP/SIMPLE/Qualified plans deductions	23.			
1	24. SE health insurance	24.	5,282	4,264	-1,01
1	25. Forfeited interest			,	
1	26. Alimony paid	26.			
	27. IRA deductions	27.			
	28. Student loan interest	20			
	29. Other adjustments	20			
1	30. Adjusted gross income	30.	88,218	46,465	-41,75
_	31. Medical	31.	- ,		,·_
	32. Taxes	32.	3,723	3,446	-27
	33 Interest	33.	5,385	5,973	5
	34 Contributions	34.	25	275	2!
	35 Cacualty loccoc	35.			
	36. Miscellaneous expenses	36.			
	37. Allowable itemized deductions	37.	9,133	9,694	50
	39 Standard doduction	38.	6,300	6,300	
			Itemized	Itemized	
	39. Deduction taken	39.	9,133	9,694	50
	10 Subtract line 20 from line 20	40	79,085	36,771	-42,31
	41 Examptions	40.	4,000	4,050	
	41. Exemptions 42. Taxable income	41.	75,085	32,721	-42,36

Form	1	0	40

## Two Year Comparison Report - Page 2

2015 & 2016

Nam M		GARET E. KOZAN			Taxpayer lo	lentification Number
				2015	2016	Differences
	43.	Taxable income from 2YR page 1, line 42	43.	75,085	32,721	-42,364
		Tax on taxable income	44	14,545	4,423	-10,122
	45.	Alternative minimum tax	45.			
	46.	Excess advance premium tax credit	46.			
		Child care credit	47			
		Education credits	48.			
т	49.	Retirement savings credit	49.			
a	50.	Child tax credit	50			
x	51.	General business credit	E4			
	52.	Other credits				
С	53.	Total credits	E2			
0		Net tax liability	54.	14,545	4,423	-10,122
m	55.	Self-employment taxes	55.			
р	56.	Other taxes				
u	57.	Total tax	57	14,545	4,423	-10,122
t		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.			
0	62.	Other refundable tax credits	62.			
n	63.	Other payments	63.			
	64.	Total payments	64.	13,288	5,699	-7,589
	65.	Tax due/-refund		1,257	-1,276	-2,533
	66.	Penalties and interest				
	67.	Net tax due/-refund	67.	1,257	-1,276	-2,533
	68.	Refund applied to estimated tax payments	68.		1,276	1,276
	69.	Refund received	69.			
	70.	Marginal tax rate	70.	<b>25.0</b> %	15.0%	
	71.	Effective tax rate	71.	19.0%	14.0%	

Form 1	040	Two Year Comparison	Report	t - Schedule E Pa	ge 1	2015 & 2016
lame MARGAI	RET E. K	OZAN			Taxpayer	r identification number
roperty des 415 L		E DRIVE #210		Unit 1		
		Income		2015	2016	Differences
1. Total re	ents and royaltie	s received	1.	9,500	9,475	-25
		Expenses				
2. Adverti	sing		2.			
3. Auto a	nd travel		3.			
4. Cleanir	ng and maintena	ince	4.			
5. Commi	issions		5.			
6. Insuran	nce		6.	528	527	-
7. Legal a	and other profes	sional fees	7.	535	275	-260
8. Manag	ement fees		8.			
-	ge interest paid		9.	2,256	2,459	203
10. Other i	interest		10.			
11. Repairs	S		11.	770	982	212
12. Supplie	es		12.			
13. Taxes			13.	684	707	2:
14. Utilities			14.		39	39
15. Deprec	iation expense of	or depletion	15.	3,022	3,022	
16. Other e	expenses		16.	3,520	3,520	
17. Total e	expenses		17.	11,315	11,531	216
		Profit/(loss)				
	• •	rental real estate or royalty properties	18.	-1,815	-2,056	-241
19. Deduct	tible rental real e	estate loss	19.	-1,815	-2,056	-241
-	n homo oporativ		20			

20.	Vacation home operating expenses carryover to next year	20.		<u> </u>
21.	Vacation home excess casualty and depreciation carryover to next	y <b>2ef</b> ar		

Form <b>104</b>	10 Two Year Comp	arison Report	- Schedule E Pa	ge 1	2015 & 2016
lame MARGARE	TE. KOZAN			Taxpayer	identification number
roperty descrip 2053 DI	otion IXIE BELLE DRIVE		Unit 2		
	Income		2015	2016	Differences
1. Total rents	s and royalties received	1.	11,200	11,875	675
	Expenses				
2. Advertising	g	2.			
3. Auto and	travel	3.			
4. Cleaning a	and maintenance	4.			
5. Commissio	ons	5.			
6. Insurance		6.	607	612	5
7. Legal and	other professional fees	7.		275	275
8. Managem	ent fees	8.	1,120	1,188	68
9. Mortgage	interest paid to banks, etc.	9.	5,400	5,294	-106
10. Other inte	rest	10.			
11. Repairs		11.			
12. Supplies		12.			
13. Taxes		13.	1,213	1,289	76
14. Utilities		14.		70	70
15. Depreciati	on expense or depletion	15.	3,783	3,783	
16. Other exp		16.	3,526	3,745	219
17. Total exp	enses	17.	15,649	16,256	607
	Profit/(loss)				
	r (loss) from rental real estate or royalty pr	• • • • • • • • • • • • • • • • • • • •	-4,449	-4,381	68
19. Deductible	e rental real estate loss	19.	-4,449	-4,381	68
	Connuer				
20 Vacation b	Carryover	ear <b>20.</b>			

 20. Vacation home operating expenses carryover to next year
 20.

 21. Vacation home excess casualty and depreciation carryover to next year
 year

Form **1040** 

#### Tax Return History Report - Page 1

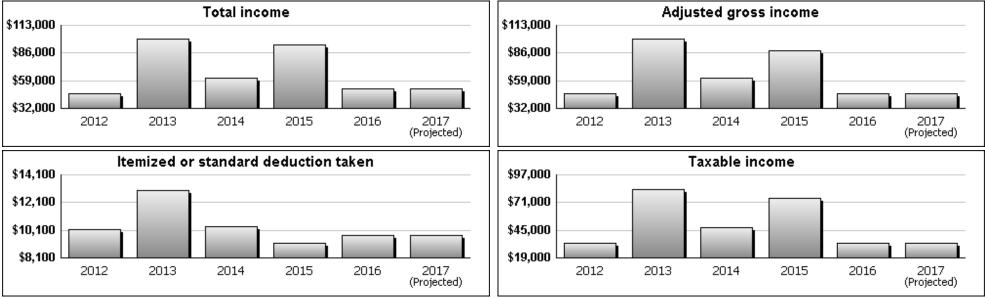
2016

Name MARGARET E. KOZAN

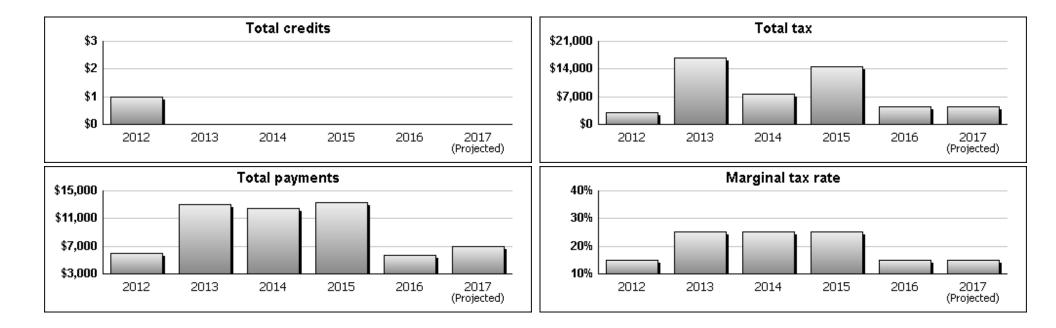
Taxpayer Identification Number

	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 distr butions, pensions, annuities	18,474	33,928	49,827	9,381	29,108	29,108
Rent, royalty, farm rental income		-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	I					
Other income/loss						
Total income	46,334	100,012	61,271	93,500	50,729	50,729
Total adjustments				5,282	4,264	4,264
Adjusted gross income	46,334	100,012	61,271	88,218	46,465	46,465
Allowable itemized deductions	10,115	12,979	10,332	9,133	9,694	9,694
Standard deduction	5,950	6,100	6,200	6,300	6,300	6,350
Itemized or standard deduction taken	10,115	12,979	10,332	9,133	9,694	9,694
Exemptions	3,800	3,900	3,950	4,000	4,050	4,050
Taxable income	32,419	83,133	46,989	75,085	32,721	32,721

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



Form <b>1040</b>	40 Tax Return History Report - Page 2					
Name MARGARET E. KOZA	N			Taxpayer Identific	ation Number	_
	2012	2013	2014	2015	2016	2017 Projected
Taxable income	32,419	83,133	46,989	75,085	32,721	32,721
Tax on taxable income and Form 8962	3,049	16,701	7,593	14,545	4,423	4,420
Total credits	1					
Net tax liability	3,048	16,701	7,593	14,545	4,423	4,420
Self-employment taxes	-		-		-	•
Other taxes						
Total tax	3,048	16,701	7,593	14,545	4,423	4,420
Income tax withheld	3,005	10,200	12,474	8,407	5,699	5,699
Estimated tax payments	2,915	2,872		4,881		1,276
Other payments						
Total payments	5,920	13,072	12,474	13,288	5,699	6,975
Total due/-refund	-2,872	3,629	-4,881	1,257	-1,276	-2,555
Penalties and interest						
Net tax due/-refund	-2,872	3,629	-4,881	1,257	-1,276	-2,555
Refund applied to estimated tax payments	2,872		4,881		1,276	
Refund received						
Marginal tax rate	15.0%	25.0%	25.0%	25.0%	15.0%	15.0%
Effective tax rate	9.0%	20.0%	16.0%	19.0%	14.0%	14.0%



Form **1040** 

Reconciliation	Worksheet -	Taxable	Income	&	Tax
	TO ROLLE	ιαλαρίς		ч.	IUA

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.

1. 10% rate	1a.	0 275			
	· ~·	9,275	1b.		928
2. 15% rate	2a.	23,299	2b.		3,495
3. 25% rate	3a.		3b.		
4. 28% rate					
5. 33% rate					
6. 35% rate	-				
7. 39.6.% rate					
8. Total ordinary taxable income and ordinary tax. Add lines 1 through 7.	8a	32,574	8b.		4,423
ncome taxed at capital gains rates					
9. 0% capital gains rate	9a	147	9b.		0
	10a.				
14. Total taxable capital gains and capital gains tax. Add lines 9 through 13.	14a	147			
Fotal taxable income					
15. Total ordinary taxable income. Enter the amount from line 8a.			15		32,574
16. Total capital gains taxable income. Enter the amount from line 04.				-	
			10.		32,721
<ol> <li>Add lines 15 and 16.</li> <li>Enter the net foreign exclusion amount from the Foreign Earned Income Tax Worksheet</li> </ol>			17.		
	i, inte zu	·	10.		
19. <b>Taxable income</b> reported on 1040, line 43 (1040A, line 27, 1040EZ, line 6,			10		32,721
1040NR, line 41, or 1040NR-EZ, line 17). Subtract line 18 from line 17.			19.		547741
Fotal tax					4 400
20. Total ordinary tax. Enter the amount from line 8b.					4,423
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 distr bution.			23.		
24. Other taxes.			24.		
25. Add lines 20 through 24.			25.		4,423
26. Enter the tax allocated to the net exclusion amount from the Foreign Earned Income Ta	x Works	heet, line 5.	26.		
27. Total tax reported on 1040, line 44, (1040A, line 28, 1040EZ, line 10, 1040NR, line 42, 0					
1040NR-EZ, line 15). Subtract line 26 from line 25.			27.		4,423
Fax Rates and Methods					
28. Marginal Tax Rate - Ordinary income (Taxable income \$9,275 - \$37,650)			28.		15.0%
29. Marginal Tax Rate - Capital income (Taxable income \$0 - \$37,650)					0.0
30. Unrecaptured Section 1250 - <b>Capital income</b>			20		
31. Collect bles, Section 1202 - Capital income					
			32.	-	14.0 9
<ul> <li>32. Tax as a percentage of taxable income. Divide line 27 by line 19.</li> <li>33. Tax Method Used</li> <li>33. Qualified Dividence</li> </ul>			37		

6494 01/17/2017 4 58 PM

Fo	Form <b>1120S</b> Department of the Treasury U.S. Income Tax Return for an S Corporation Department of the Treasury									OMB No. 1545-0123
		t of the Treasury evenue Service	♦ Info	♦ Do not attach mation about Form	file this form unle ing Form 2553 to 1120S and its se	elect to be a parate instru	oration has in S corpo ictions is a	filed or is ration. t www.irs.gov/form	1120s.	2016
Fo	r cale	ndar year 2016 or			, ending				_	
AB	06	ction effective date /22/11 less activity code	TYPE	MARGARET E KOZAN P A					D Emp	oloyer identification number
Б	numb	er (see instructions)	OR		m or suite no. If a P.O. b LAND AVENU		IS.			incorporated 5/22/2011
С	Chec	k if Sch. M-3	PRINT	City or town, state or pro	ovince, country, and ZIP	or foreign postal o				assets (see instructions)
	attach	ned		WINTER PARK FL 32789						2,435
G	ls th	e corporation elec	ting to be an S	6 corporation beginni	ing with this tax yea	ar? Y	'es X N	o If "Yes," attach	n Form 25	553 if not already filed
H I		ckif. <b>(1)</b> Fina erthe number of sl		Name change no were shareholders	(3) Address ( s during any part of	• • • •	Amend	edreturn (5)		termination or revocation <ul> <li>1</li> </ul>
Ca	-			income and expense	es on lines 1a thro	ugh 21. See i	the instructi		ation.	
	1a	Gross receipts o	r sales				1a	39,67	B	
	b	Returns and allo								0.0 070
ø	С	Balance. Subtrac	t line 1b from	line 1a					1c	39,678
Income	2	Cost of goods so	old (attach For	m 1125-A)					2	20 670
ũ	3	Gross profit. Sub								39,678
_	4	Net gain (loss) fr	om Form 4/9	7, line 17 (attach For	m 4/9/)				4	
	5	Other Income (Ic	SS) (See Instr ac) Add lines	uctions—attach state	ement)				5 6	39,678
	6			<u>3 through 5</u>						8,764
<b>(</b> 2	8			oyment credits)						0,704
atio	9	-							-	106
instructions for limitations)	10								10	
đ	11								11	
, Suci Suci Suci Suci Suci Suci Suci Suci	12								12	729
Ed.	13								13	
	14	Depreciation not	claimed on Fo	rm 1125-A or elsewh	nere on return (atta	ch Form 4562	2)		14	
8	15			nd gas depletion.)						
	16	Advorticing							16	90
eductions	17	Doncion profit ch	oring oto pl	200					17	
Ţ	18	Employee benefit	programs						18	
gl	19	Other deductions	(attach stater	nent)			See	Stmt 1	19	9,676
ŏ	20	Total deductions	s. Add lines 7	the second 40				•	20	19,365
	21			oss). Subtract line 20					21	20,313
				recapture tax (see instr	uctions)		22a		_	
ø	b	Tax from Schedu					22b			
ant	c			ons for additional taxes)			1 1		22c	
Ĕ	23a			015 overpayment credite	ed to 2016		23a		-	
ay ay	b			ala (atta ala Farma 442			23b 23c		-	
Ъ	C			els (attach Form 413					224	
Tax and Payments	d	Add lines 23a thr			arm 2220 is attach				23d	
ах	24	<ul> <li>Estimated tax penalty (see instructions). Check if Form 2220 is attached</li> <li>Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed</li> </ul>							24 25	
F	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid							26		
	27			lited to 2017 estima				Refunded	27	
		Under penalties of per	jury, I declare that	I have examined this return lief, it is true, correct, and c	n, including accompanyin				Soliscuss hi	s return wih he preparer
~	is based on all information of which preparer has any knowledge.									
Sign Preside							sident			
П	ere	Signature of offi		garet E. Koza	1		Date	Title	01	
D	aid		eparer's name	sheak CD	Preparer's signature	Der.	-l- cn-	Date	Check	if PTIN
	aid Tepai			check, CPA	Michael S.	Borcheo	ск, СРА		self-employ	/ed
	epa se O			check & Ga West Cant		Suite 1	110	Firm's E		
		···· y Finns addre		ter Park,		3278		Phone	no. <b>40'</b>	7-622-6600

For Paperwork Reduction Act Notice, see separate instructions.

Form	1120S (2016) MARGARET E. KOZAN,					Р	Page 2
Sch	edule B Other Information (see instruct	ions)					
1		X Accrual				Yes	No
2	See the instructions and enter the:						
	a Business activity u Legal Services	<b>b</b> Proc	duct or service u Leg	al Services			
3	At any time during the tax year, was any shareholder of		disregarded entity, a tr	ust, an estate, or a			
	nominee or similar person? If "Yes," attach Schedule E	3-1, Information on	Certain Shareholders of	f an S Corporation			X
4	At the end of the tax year, did the corporation:						
а	Own directly 20% or more, or own, directly or indirectly	, 50% or more of t	he total stock issued ar	d outstanding of any			
	foreign or domestic corporation? For rules of construct	ive ownership, see	instructions. If "Yes," c	omplete (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 Enter the Date a Qualified Sub Subsidiary Electio	e (if any) ochapter	S
b	Own directly an interest of 20% or more, or own, direct	ly or indirectly, an	interest of 50% or more	in the profit, loss, or			
	capital in any foreign or domestic partnership (including			•			
	trust? For rules of constructive ownership, see instructi	-					Х
		(ii) Employer		(iv) Country of	(v) Maxim	num Perc	centage
	(i) Name of Entity	Identification	(iii) Type of Entity	Organization	Owne	ed in Pro	ofit,
		Number (if any)			Loss	s, or Capital	
							37
5a	At the end of the tax year, did the corporation have an	y outstanding share	es of restricted stock?				X
	If "Yes," complete lines (i) and (ii) below.						
	(i) Total shares of restricted stock			u			
h	(ii) Total shares of non-restricted stock At the end of the tax year, did the corporation have an	v outstanding stoc	k ontions warrants or s	similar instruments?			x
	If "Yes," complete lines (i) and (ii) below.	y outstanding stool	a optiono, warranto, or a				
	(i) Total shares of stock outstanding at the end of the	tax vear		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						
	information on any reportable transaction?						х
7	Check this box if the corporation issued publicly offered	d debt instruments	with original issue disc	ount	u 🗌		
	If checked, the corporation may have to file Form 828' Instruments.	I, Information Retu	rn for Publicly Offered	Original Issue Discount			
8	If the corporation: (a) was a C corporation before it electronic	cted to be an S co	rporation <b>or</b> the corpora	tion acquired an			
	asset with a basis determined by reference to the basis	s of the asset (or th	ne basis of any other pr	operty) in			
	the hands of a C corporation and (b) has net unrealize	d built-in gain in e	cess of the net recogni	zed built-in gain			
	from prior years, enter the net unrealized built-in gain r	educed by net reco	ognized built-in gain from	m prior years (see			
	instructions)			u \$			
9	Enter the accumulated earnings and profits of the corpo		of the tax year.	\$			
10	Does the corporation satisfy <b>both</b> of the following cond						
	The corporation's total receipts (see instructions) for the	-				x	
b	The corporation's total assets at the end of the tax yea					Λ	
44	If "Yes," the corporation is not required to complete Sci During the tax year, did the corporation have any non-			orgivon or had the			
11	During the tax year, did the corporation have any non-sterms modified so as to reduce the principal amount of			-			x
12	If "Yes," enter the amount of principal reduction During the tax year, was a qualified subchapter S subs						x
	Did the corporation make any payments in 2016 that w						x
	If "Yes," did the corporation file or will it file required Fo						

Form 11	20S	(2016) MARGARET E. KOZAN, P.A.		Page 3
Sched	lule	K Shareholders' Pro Rata Share Items		Total amount
	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)		
	b	Expenses from other rental activities (attach statement) 3b		
<b>(</b>	с	Other net rental income (loss). Subtract line 3b from line 3a	3c	
Income (Loss)	4	Interest income	4	
Ē	5	Dividends: a Ordinary dividends	5a	
me		b Qualified dividends		
nce	6	Royalties	6	
-	7	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))		
	8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	
	b	Collectibles (28%) gain (loss)		
	c	Unrecaptured section 1250 gain (attach statement)		
	9	Net section 1231 gain (loss) (attach Form 4797)	9	
	10	Other income (loss) (see instructions)	10	
	-	Section 179 deduction (attach Form 4562)	11	1,166
sue	122	Charitable contributions See Stmt 2	12a	125
Deductions		Investment interest expense		125
np			12b 12c(2)	
De		Section 59(e)(2) expenditures (1) Type u (2) Amount u		
		Other deductions (see instructions) Type U	12d 13a	
	130	Low-income housing credit (section 42(j)(5))		
	D	Low-income housing credit (other)	13b	
lits		Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	
Credits		Other rental real estate credits (see instructions) Type <b>u</b>	13d	
0	e	Other rental credits (see instructions) Type <b>u</b>	13e	
	т	Biofuel producer credit (attach Form 6478)	13f	
		Other credits (see instructions)	13g	
	14a	Name of country or U.S. possession u		
	b	Gross income from all sources	14b	
	С	Gross income sourced at shareholder level	14c	
		Foreign gross income sourced at corporate level		
ø	d	Passive category	14d	
ion	е	General category	14e	
ansactions	f	Other (attach statement)	14f	
sue		Deductions allocated and apportioned at shareholder level		
μ	g	Interest expense	14g	
du	h	Other	14h	
Foreign		Deductions allocated and apportioned at corporate level to foreign source income		
ц	i	Passive category	14i	
	j	General category	14j	
	k	Other (attach statement)	14k	
		Other information		
		Total foreign taxes (check one): U Paid Accrued	141	
	m	Reduction in taxes available for credit (attach statement)	14m	
		Other foreign tax information (attach statement)		
×	15a	Post-1986 depreciation adjustment	15a	
n Ta	b	Adjusted gain or loss	15b	
um Ite	с	Depletion (other than oil and gas)	15c	
Alternative Minimum Tax (AMT) Items	d	Oil, gas, and geothermal properties – gross income	15d	
<u>Air</u> a	е	Oil, gas, and geothermal properties - deductions	15e	
	f	Other AMT items (attach statement)	15f	
ing r		Tax-exempt interest income	16a	
ilde side	b	Other tax-exempt income	16b	
Affe eho asis	С	Nondeductible expenses	16c	67
Binar	d	Distributions (attach statement if required) (see instructions)	16d	33,632
Items Affecting Shareholder Basis		Repayment of loans from shareholders	16e	•
-				

Form	1120S (2016) MARGARET E. KOZ	LAN, P.A.			Page 4
Sch	edule K Shareholders' Pro Rata Share	Items (continued)			Total amount
Other	5 17a Investment income			17a	
Ē	<b>b</b> Investment expenses			17b	
Ē.	c Dividend distr butions paid from accum	ulated earnings and profits		17c	
	d Other items and amounts (attach state				
Recon	18 Income/loss reconciliation. Combine				10.000
	column. From the result, subtract the s           edule L         Balance Sheets per Books	um of the amounts on lines Beginning o	<b>.</b> .	18	19,022
001	Assets				
1	0 1	(a)	(b) 17,837	(c)	(d) 2,435
	Cash		17,037		2/155
2a	Trade notes and accounts receivable	(		1	-
b	Less allowance for bad debts			(	1
3 4	Inventories				
4 5	U.S. government obligations Tax-exempt securities (see instructions)				<u> </u>
6					<u> </u>
7	Other current assets (attach statement)				<u> </u>
8	Mortgage and real estate loans				
9	Other investments (attach statement)				L
10a	Buildings and other depreciable assets	4,681		5,847	7
b	Less accumulated depreciation	( 4,681)	0		
11a	Depletable assets	( 1/001)		5,61	
b	Less accumulated depletion	(		(	1
12	Land (net of any amortization)			(	
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	(		(	1
14	Other assets (attach statement)			(	
15	Total assets		17,837		2,435
	Liabilities and Shareholders' Equity				
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders		500		
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock				
23	Additional paid-in capital		231		231
24	Retained earnings		17,106		2,204
25	Adjustments to shareholders' equity (attach statement)		-		-
26	Less cost of treasury stock		( )		( )
27	Total liabilities and shareholders' equity		17,837		2,435

Form **1120S** (2016)

Form	1120S (2016) MARGARET E. KO	DZAN, P.A.			Page 5
Scł	edule M-1 Reconciliation of Inco	ome (Loss) per Book	ks I	Vith Income (Loss) per Return	
	Note: The corporation may	be required to file Schedule	e M-	3 (see instructions)	
1	Net income (loss) per books	18,730	5	Income recorded on books this year not included	
2	Income included on Schedule K, lines 1, 2, 3c, 4,			on Schedule K, lines 1 through 10 (itemize):	
	5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize)		a	Tax-exempt interest \$	
3	Expenses recorded on books this year not		6	Deductions included on Schedule K,	
	included on Schedule K, lines 1 through 12			lines 1 through 12 and 14l, not charged	
	and 14I (itemize):			against book income this year (itemize):	
a b	Depreciation \$ Travel and \$ 67		a	Depreciation \$	
	Stmt 3 225	292	7	Add lines 5 and 6	
4	Add lines 1 through 3	19,022	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	19,022
Scł	edule M-2 Analysis of Accumula	ated Adjustments Ad	cco	unt, Other Adjustments Account, and Share	holders'

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	17,106		
2	Ordinary income from page 1, line 21	20,313		
3	Other additions			
4	Loss from page 1, line 21	(		
5	Other reductions Stmt 4	( 1,583)	(	
6	Combine lines 1 through 5	35,836		
7	Distributions other than dividend distributions	33,632		
8	Balance at end of tax year. Subtract line 7 from line 6	2,204		

Form **1120S** (2016)

			Final K-1		Amended K-1		OMB No. 1545-0123
Schedule K-1	2016	Pa					Current Year Income,
· · ·	r calendar year 2016, or tax					s, an	d Other Items
Department of the Treasury yea Internal Revenue Service yea	ar beginning	1	Ordinary bi	usiness income (		13	Credits
	ending	2	Net rental i	20,31 real estate incom			
Sharahaldar's Shara of Incor	no Doductions						
Shareholder's Share of Incor Credits, etc. } See back of for	m and separate instructions.	3	Other net r	rental income (los	s)		
Part I Information About the	Corporation	4	Interest inc	come			
A Corporation's employer identification number		5a	Ordinary d	lividends			
B Corporation's name, address, city, state, and ZIP code MARGARET E. KOZAN, P.A.		5b	Qualified d	dividends		14	Foreign transactions
803 MARYLAND AVENUE		6	Royalties				
WINTER PARK FL	32789	7	Net short-te	erm capital gain (	(loss)		
C RS Center where corporation filed return e-file		8a	Net long-te	erm capital gain (l	oss)		
Part II Information About the	Shareholder	8b	Collectibles	s (28%) gain (los	s)		
D Shareholder's identifying number		8c	Unrecaptur	red section 1250	gain		
E Shareholder's name, address, city, state, and Z P code MARGARET E. KOZAN		9	Net section	n 1231 gain (loss)			
803 Maryland Ave.		10	Other incor	me (loss)		15	Alternative minimum tax (AMT) items
Winter Park FL	32789						
F Shareholder's percentage of stock ownership for tax year	100.000000 %						
		11	Section 17	9 deduction <b>1,16</b>	56	16 C*	tems affecting shareholder basis <b>67</b>
		12 <b>A</b>	Other dedu	uctions 12	25	D	33,632
se Only							
For IRS Use Only							
Por						17	Other information
			* See	attached s	statement	for a	dditional information.

1.

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5b.

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8c.

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#### Schedule K-1 (Form 1120S) 2016

Page 2

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 Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows: Ν Credit for employer social security and Medicare taxes See the Shareholder's Instructions Report on Backup withholding o Passive loss See the Shareholder's Instructions Other credits Р Passive income Schedule E, line 28, column (g) Nonpassive loss Schedule E, line 28, column (h) 14. Foreign transactions Nonpassive income Schedule E, line 28, column (j) Name of country or U.S. Α Net rental real estate income (loss) See the Shareholder's Instructions possession Gross income from all sources в Form 1116, Part I Other net rental income (loss) С Gross income sourced at Net income Schedule E, line 28, column (g) shareholder level See the Shareholder's Instructions Net loss Foreign gross income sourced at corporate level Interest income Form 1040, line 8a D Passive category Ordinary dividends Form 1040, line 9a Form 1116, Part I Е General category F Other Qualified dividends Form 1040, line 9b Deductions allocated and apportioned at shareholder level Rovalties Schedule E. line 4 G Interest expense Form 1116 Part I Net short-term capital gain (loss) Schedule D, line 5 Form 1116, Part I н Other Deductions allocated and apportioned at corporate level to foreign source Net long-term capital gain (loss) Schedule D, line 12 income Collectibles (28%) gain (loss) 28% Rate Gain Worksheet, line 4 Passive category т (Schedule D instructions) Form 1116, Part I .1 General category к Other Unrecaptured section 1250 gain See the Shareholder's Instructions Other information Net section 1231 gain (loss) See the Shareholder's Instructions Total foreign taxes paid Form 1116, Part II L Other income (loss) Form 1116, Part II м Total foreign taxes accrued Ν Reduction in taxes available for Other portfolio income (loss) See the Shareholder's Instructions Form 1116, line 12 credit Involuntary conversions See the Shareholder's Instructions o Foreign trading gross receipts Form 8873 Sec. 1256 contracts & straddles Form 6781, line 1 Р Extraterritorial income exclusion Form 8873 See Pub 535 Mining exploration costs recapture Q Other foreign transactions See the Shareholder's Instructions Other income (loss) See the Shareholder's Instructions 15. Alternative minimum tax (AMT) items Section 179 deduction See the Shareholder's Instructions Α Post-1986 depreciation adjustment See the Other deductions в Adjusted gain or loss Shareholder's Cash contributions (50%) Depletion (other than oil & gas) С Instructions and Cash contributions (30%) Oil, gas, & geo hermal-gross income D the Instructions for Noncash contributions (50%) Е Oil, gas, & geothermal-deductions Form 6251 Noncash contributions (30%) See the Shareholder's F Other AMT items Capital gain property to a 50% Instructions organization (30%) Items affecting shareholder basis 16. Capital gain property (20%) Tax-exempt interest income Form 1040, line 8b Contributions (100%) Other tax-exempt income в Form 4952, line 1 Investment interest expense С Nondeductible expenses See the Shareholder's Deductions-royalty income Schedule E. line 19 D Distributions Instructions Section 59(e)(2) expenditures See the Shareholder's Instructions Repayment of loans from Е Deductions-portfolio (2% floor) Schedule A, line 23 shareholders Deductions-portfolio (other) Schedule A, line 28 17. Other information Preproductive period expenses See the Shareholder's Instructions Commercial revitalization deduction Form 4952, line 4a Investment income А Form 4952, line 5 from rental real estate activities See Form 8582 instructions R Investment expenses Qualified rehabilitation expenditures (other than rental real estate) See the Shareholder's Instructions Reforestation expense deduction С See the Shareholder's Instructions Domestic production activities See the Shareholder's Instructions D Basis of energy property information See Form 8903 instructions Е Recapture of low-income housing Qualified production activities income Form 8903, line 7b Form 8611, line 8 credit (section 42(i)(5)) Employer's Form W-2 wages Form 8903 line 17 Recapture of low-income housing credit (other) F Other deductions See the Shareholder's Instructions Form 8611, line 8 See Form 4255 G Recapture of investment credit Recapture of other credits See the Shareholder's Instructions н Low-income housing credit (section Look-back interest-completed 42(i)(5)) from pre-2008 buildings long-term contracts See Form 8697 Low-income housing credit (other) from Look-back interest-income forecast method J pre-2008 buildings See Form 8866 Dispositions of property with section 179 deductions Low-income housing credit (section κ 42(j)(5)) from post-2007 buildings See the Shareholder's Recapture of section 179 Т Instructions Low-income housing credit (other) deduction from post-2007 buildings Section 453(I)(3) information м Qualified rehabilitation expenditures Ν Section 453A(c) information (rental real estate) 0 Section 1260(b) information See the Shareholder's Other rental real estate credits Interest allocable to production Instructions Other rental credits expenditures Q CCF nonqualified withdrawals Undistributed capital gains credit Form 1040, line 73, box a R Depletion information-oil and gas Biofuel producer credit Work opportunity credit s Reserved Section 108(i) information т

U

v

Net investment income

Other information

τ. Empowerment zone employment credit

See the Shareholder's

Instructions

м Credit for increasing research activities

Form	1	1	25-	Ē
(Rev. O	ctob	er 2	2016)	

## **Compensation of Officers**

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

OMB No. 1545-0123

Employer identification number

u Information about Form 1125-E and its separate instructions is at www.irs.gov/form1125e.

Department of the Treasury Internal Revenue Service Name

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.

		(-) D-:	- · ·			
(a) Name of officer	(b) Social security number (see instructions)	(c) Percent of time devoted to business	Percent of s (d) Common	stock owned (e) Preferred	(f) Amount of compensation	
1 Margaret E. Kozan		100.000 %	100.000%	%	8,764	
		%	%	%		
		%	%	%		
		%	%	%		
		%	%	%		
		%	%	%		
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		%	%	%		
		%	%	%		
		%	%	%		
		%	%	%		
		%				
2 Total compensation of officers					8,764	
3 Compensation of officers claimed on Form 1125-A or else				3		
4 Subtract line 3 from line 2. Enter the result here and on F appropriate line of your tax return				4	8,764	
For Paperwork Reduction Act Notice, see separate instruct					orm <b>1125-E</b> (Rev. 10-2016)	

Form 1125-E (Rev. 10-2016)

6494 01/17/2017 4 58 PM

	4500		D	epreciation a	nd Amortiz	ation			OMB No. 1545-0172
Form	4562			-					2016
Depart	ment of the Treasury		(inclu	uding Informatio	your tax return.	Property)			2010
•	al Revenue Service (99)	u Info	rmation about For	m 4562 and its sep	arate instruction	s is at www.ii	rs.gov/form4	562.	Attachment Sequence No. <b>179</b>
	s) shown on return						Identify	ing numbe	r
	ARGARET E. KO		P.A.						
	ess or activity to which this form re								
	egular Depred			perty Under Sec	tion 170				
Pa		•	•	y, complete Part		omplata Dr	ort I		
1								1	500,000
2	Maximum amount (see Total cost of section 179	9 property i	)	ee instructions)				2	1,166
3	Threshold cost of section	n 179 prop	placed in service (so	on in limitation (see i	nstructions)			3	2,010,000
4	Reduction in limitation.	Subtract line	e 3 from line 2. If ze	ero or less, enter -0-				4	0
5	Dollar limitation for tax year.	Subtract line	e 4 from line 1. If zero	or less. enter -0 If mar	ried filing separately.	see instructions		5	500,000
6		a) Description			(b) Cost (business use		(c) Elected cost		
	Credenza				1,	166	1,	166	
7	Listed property. Enter th	e amount f	rom line 29			7			
8	Total elected cost of sec	ction 179 pi	roperty. Add amoun	ts in column (c), line	s 6 and 7			8	1,166
9	Tentative deduction. Ent	ter the <b>sma</b>	aller of line 5 or line	8				9	1,166
10	Carryover of disallowed	deduction f	from line 13 of your	2015 Form 4562				10	
11	Business income limitati							11	29,077
12	Section 179 expense de							12	1,166
13	Carryover of disallowed				<u>2</u> ►	13			
	: Don't use Part II or Part		,						
Pa				and Other Depre			ted proper	ty. <b>)</b> (See	e instructions.)
14	Special depreciation allo				• • •				
	during the tax year (see	instruction	.s)					14	
15	Property subject to sect							15	
16	Other depreciation (inclu							16	
_Pa	art III MACRS De	epreciati	on (Don't includ	de listed property		tions.)			
47	MAODO de destinar (an			Sectio				47	0
17	MACRS deductions for a							17	0
18	If you are electing to group any			rvice During 2016				l	
			(b) Month and year					Jotem	
	(a) Classification of proper	ty	placed in service	(business/investment only-see instruction	use	(e) Convention	n <b>(f)</b> Meth	od	(g) Depreciation deduction
19a	3-year property		Service	Uniy-see instruction	13) .				
<u>150</u>	5-year property								
	7-year property								
d									
e	15-year property								
f	20-year property								
g	25-year property				25 yrs.		S/L		
	Residential rental				27.5 yrs.	MM	S/L		
	property				27.5 yrs.	MM	S/L		
i	Nonresidential real				39 yrs.	MM	S/L		
	property					MM	S/L		
	Section	on C—Ass	ets Placed in Serv	vice During 2016 Ta	x Year Using the	Alternative I	Depreciation	System	
20a	Class life						S/L		
b	12-year				12 yrs.		S/L		
c	1		L		40 yrs.	MM	S/L		
Pa	art IV Summary		/						
21	Listed property. Enter ar							21	
22	Total. Add amounts from		•		(•)				
	here and on the approp		•				<u></u>	22	
23	For assets shown above		-	the current year, ent	er the				
<b>-</b>	portion of the basis attril					23			_ 4500
ror I	Paperwork Reduction A	UL INOTICE,	see separate instr	uctions.					Form <b>4562</b> (2016)

## **Federal Statements**

FYE: 12/31/2016

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

Description	 Amount
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	\$ 9,676

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

Description	Cash trib 50%	ash rib 30%	Total		
Contributions	\$ 125	\$ 	\$	125	
Total	\$ 125	\$ 0	\$	125	

#### Statement 3 - Form 1120S, Page 5, Schedule M-1, Line 3 - Expenses on Books Not on Return

Description	A	mount
Political Contributions	\$	225
Total	\$	225

#### Statement 4 - Form 1120S, Page 5, Schedule M-2, Line 5(a) - Other Reductions

Description	Α	mount
Political Contributions	\$	225
Meals & Entertainment Charitable Contributions		67 125
Section 179 Expense		1,166
Total	\$	1,583

## Federal Statements MARGARET E. KOZAN

FYE: 12/31/2016

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

Description	Shareh Amo	
Page 1 Meals/Entertainment	\$	67
Total	\$	67

# Federal Asset Report

FYE: 12/31/2016

## Form 1120S, Page 1

Asset Description	Date I <u>n Service</u>	Cost	Bus Sec <u>%</u> 179E	B <u>onu</u> s	Basis for Depr	PerConv Meth	Prior	Current
<u>Section 179 Expense:</u> 7 Credenza	12/29/16 _	1,166 1,166	Х	X	N/A N/A	7 HY 200DB	0	1,166 1,166
<u>7-year GDS Property:</u> 7 Credenza	12/29/16	<u>N/A*</u> 0	Х	X	0	7 HY 200DB	0	0
Prior MACRS: 1 Laptop 3 Office Desk 4 Printer 5 Cell Phone 6 Mac Computer	8/29/11 9/01/07 9/01/07 9/01/09 9/01/09	750 974 233 594 2,130 4,681	X X	X X X	$ \begin{array}{r} 0 \\ 974 \\ 233 \\ 0 \\ 0 \\ 1,207 \\ \end{array} $	<ul> <li>5 HY 200DB</li> <li>7 HY 200DB</li> <li>5 HY 200DB</li> <li>5 HY 200DB</li> <li>5 HY 200DB</li> <li>5 HY 200DB</li> </ul>	750 974 233 594 2,130 4,681	0 0 0 0 0
Grand Totals Less: Dispositions an Less: Start-up/Org E Net Grand Totals		5,847 0 0 5,847			1,207 0 0 1,207		4,681 0 0 4,681	1,166 0 0 1,166

# 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
Activity: Fo	<u>orm 1120S, Page 1</u>							
1 Lapto	qc	8/29/11	750		0	0	750	0
5 Cell		9/01/09	594		594	0	0	0
6 Mac	Computer	9/01/09	2,130		2,130	0	0	0
7 Cred	enza	12/29/16	1,166		1,166	0	0	0
	F	orm 1120S, Page 1	4,640		1,166	0	750	0
		Grand Total	4,640		1,166	0	750	0

# AMT Asset Report

FYE: 12/31/2016

## Form 1120S, Page 1

Asset	Description	Date In Service	Cost	Bus Se <u>%</u> 17	c 9B <u>onu</u> s	Basis for Depr	PerConv Meth	Prior	Current
<u>Section 179</u> 7 Crede		12/29/16 _	1,166 1,166	У	X	N/A N/A	7 HY 200DB	0 0	1,166 1,166
<u>7-year GDS</u> 7 Crede		12/29/16 _	N/A*	Σ	X	0	7 HY 200DB	0 0	0
4 Printe 5 Cell I	p 2 Desk r	8/29/11 9/01/07 9/01/07 9/01/09 9/01/09	750 974 233 594 2,130 4,681	) >		$ \begin{array}{r} 0 \\ 974 \\ 233 \\ 0 \\ 0 \\ 1,207 \\ \end{array} $	7 HY 200DB 5 HY 200DB 5 HY 200DB	750 974 233 594 2,130 4,681	0 0 0 0 0
	Grand Totals Less: Dispositions and Transf Net Grand Totals	ers	5,847 0 5,847			1,207 0 1,207		4,681 0 4,681	1,166 0 1,166

\*Because this asset has 179 expense, its cost has been included in the Section 179 Property cost total

# ACE Asset Report

FYE: 12/31/2016

## Form 1120S, Page 1

Asset	Description	Date In Service	Cost	Bus Sec <u>%</u> 179Bon	Basis us for Depr	PerConv Meth	Prior	Current
	<b>9 Expense:</b> denza	12/29/16 _	1,166 1,166	ХХ	N/A N/A	7 HY 200DB	0 0	1,166 1,166
<u>7-year GI</u> 7 Cre	D <mark>S Property:</mark> denza	12/29/16 _	<u>N/A*</u>	X X	0 0	7 HY 200DB	0	0
3 Off 4 Prin 5 Cel	otop ice Desk	8/29/11 9/01/07 9/01/07 9/01/09 9/01/09	750 0 0 0 0 750	х	0 0 0 0 0 0	0 HY 0 HY 0 HY 0 HY	750 0 0 0 0 750	0 0 0 0 0
	Grand Totals Less: Dispositions and Transf Net Grand Totals	ers _	1,916 0 1,916				750 0 750	1,166 0 1,166

FYE: 12/31/2016

## Depreciation Adjustment Report All Business Activities

Form MACE		<u>Asset</u>	De	scription	Tax	AMT	AMT Adjustments/ Preferences
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
					1,166	1,166	0

# 6494 MARGARET E. KOZAN, P.A. 01/17/2017 4:58 PM Future Depreciation Report FYE: 12/31/17

FYE: 12/31/2016

# Form 1120S, Page 1

<u>Asset</u>	Description	Date In Service	Cost	Tax	AMT
<u>Prior N</u>	AACRS:				
1	Laptop	8/29/11	750	0	0
3	Office Desk	9/01/07	974	Õ	Õ
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
			5,847	0	0
	Grand Totals		5,847	0	0

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Forn	1120S		Sc	hedule K-1 Su	mmary Workshee	et			201	16
Nam	le					E	mployer	<sup>r</sup> Identifi	cation	Number
ма	RGARET E.	KO	ZAN DA					_		
- 110	KGAKEI E.		-	holder Name		SSN/EIN	-			
Colum	nn A	MARG	ARET E. KOZ							
	n B						-			
Colum	n C									
Colum	n D									
	Schedule K Iter	ns	Column A	Column B	Column C	Column [	)	Sch	к :	「otal
1	Ordinary income		20,313						2	0,313
2	Net rental RE inc	)								
3c	Net other rental	inc								
4	Interest income									
<u>5a</u>	Ordinary dividen									
5b	Qualified divider	ds								
6 7	Royalties Net ST capital g	ain								
<u>/</u> 8a	Net LT capital g									
8b	Collect bles 28%									
8c	Unrecap Sec 12									
9	Net Sec 1231 ga									
10	Other income (Ic	oss)								
11	Sec 179 deducti	on	1,166							1,166
12a	Contr butions		125							125
12b	Invest interest ex									
12c	Sec 59(e)(2) exp									
12d	Other deductions									
<u>13a</u> 13b	Low-inc house a									
13c	Qualif rehab exp									
13d	Rental RE credit									
13e	Other rental crea									
13f	Biofuel credit									
13g	Other credits									
14b	Gross inc all src									
<u>14d-f</u>	Total foreign inc									
14g-k	Total foreign dec									
<u>14I</u> 14m	Total foreign tax Reduct in taxes	62								
<u>14m</u> 15a	Depr adjustment									
15a 15b	Adjusted gain (lo									
15c	Depletion	/								
15d	Inc-oil/gas/geoth									
15e	Ded-oil/gas/geoth	1								
15f	Other AMT items	3								
16a	Tax-exempt inte									
16b	Other tax-exemp									
16c	Nonded expense	)	67							67
16d	Distr butions		33,632						3	3,632
16e	Shr loan repmts	<b>m</b> o								
<u>17a</u> 17b	Investment incom									
18	Income (loss)		19,022						1	9,022

Form <b>1120S</b>	Retained Earnings Red	conciliation Worksheet	2016
	For calendar year 2016 or tax year beginning	, ending	
Name		Emplo	oyer Identification Number
MARGARET E	. KOZAN, P.A.		
	Schedule L - Re	etained Earnings	
	Retained Earnings - Unappropriated	0	
	Accumulated Adjustments Account	2,204	
	Other Adjustments Account Undistrbuted Previously Taxed Income	0	

Schedule L, Line 24 - Retained Earnings

#### Schedule M-2 - Retained Earnings

2,204

	Accumulated Adjustments Account	Other Adjustments Account	Undistributed Previously Taxed Income	Retained Earnings Unappropriated/ Timing Differences	Total Retained Earnings
Beg Yr Bal Ordinary Inc (Loss) Other Additions	17,106 20,313	0	0	0	<u>    17,106</u> 20,313
Other Reductions Distributions	1,583 33,632				1,583 33,632
End Yr Bal	2,204	0	0	0	2,204

Form	1120S
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## Two Year Comparison Worksheet Page 1

2015 & 2016

Name

1

Employer Identification Number

#### MARGARET E. KOZAN, P.A.

MARGAR	ET E. KOZAN, P.A.			
		2015	2016	Differences
	Gross profit percentage	100.0000	100.0000	
Income	Net receipts		39,678	-66,867
	Cost of goods sold			
ncome	Gross profit	106,545	39,678	-66,867
	Net gain (loss) from Form 4797			
	Other income (loss)			
	Total income (loss)	106,545	39,678	-66,867
	Compensation of officers		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			
Deductions	Depreciation			
	Depletion			
	Advertising	105	90	-15
	Pension, profit-sharing, etc., plans			
	Employee benefit programs			
	Other deductions	12,154	9,676	-2,478
	Total deductions	68,580	19,365	-49,215
	Ordinary business income (loss)	37,965	20,313	-17,652
	Excess net passive income or LIFO recapture tax			
	Tax from Schedule D			
	Total tax		0	0
	Estimated tax and prior year overpayment credited			
	Tax deposited with Form 7004			
	Credit for federal tax paid on fuels			
Fax and	Refund applied for on Form 4466	)(	)	
Payments	Total payments and credits			
	Tax due (overpayment)	0	0	0
	Estimated tax penalty from Form 2220			
	Penalties and interest			
	Net tax due (overpayment)		0	0
	Overpayment credited to next year's estimated tax			
	Overpayment refunded			

Form **1120S** 

#### Two Year Comparison Worksheet Page 2

2015 & 2016

Name

Employer Identification Number

#### MARGARET E. KOZAN, P.A. Differences 2015 2016 37,965 -17,65220,313 Ordinary business income (loss) Net rental real estate income (loss) Other net rental income (loss) Interest income Income Dividends (Loss) Royalties Net short-term capital gain (loss) Net long-term capital gain (loss) Net Section 1231 gain (loss) Other income (loss) 1,166 1,166 Section 179 deduction 125 100 25 Charitable contributions Investment interest expense Deductions Section 59(e)(2) expenditures Other deductions Low-income housing credit (Section 42(j)(5)) Low-income housing credit (other) Qualified rehabilitation expenditures (rental real estate) Other rental real estate credits Credits Other rental credits Biofuel producer credit Other credits Total foreign gross income Foreign Total foreign deductions Transactions Total foreign taxes Reduction in taxes available for credit Post-1986 depreciation adjustment Adjusted gain or loss AMT Depletion (other than oil and gas) Items Oil, gas, and geothermal properties-gross income Oil, gas, and geothermal properties-deductions Other AMT items Tax-exempt interest income Other tax-exempt income Items Affecting Nondeductible expenses \_\_\_\_\_ 344 67 -277 S/H Basis 20,596 33,632 13,036 Distributions Repayment of loans from shareholders Investment income Other Investment expenses Information Dividend distr butions paid from accumulated E&P 37,940 19,022 -18,918 Income (loss) (if Schedule M-1 is required)

Form **1120S** 

Two Year Comparison	Worksheet Page 3
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2015 & 2016

Name			Employer Id	lentification Number
MARGA	RET E. KOZAN, P.A.			<b>.</b>
		2015	2016	Differences
Schedule	Beginning assets	337	17,837	17,500
L	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
	Net income (loss) per books	37,596	18,730	-18,866
	Taxable income not on books			
Schedule M-1	Book expenses not deducted	344	292	-52
IVI- I	Income on books not on return			
	Return deductions not on books		10.000	10.010
	Income (loss) per return	37,940	19,022	-18,918
	Balance at beginning of year	106	17,106	17,000
Schedule	Ordinary income (loss) from page 1	37,965	20,313	-17,652
M-2	Other additions			
AAA	Other reductions	369	1,583	1,214
	Distr butions other than dividend distributions	20,596	33,632	13,036
	Balance at end of year	17,106	2,204	-14,902
	Balance at beginning of year			
Schedule	Other additions			
M-2	Other reductions			
OAA	Distr butions other than dividend distributions			
	Balance at end of year			
Schedule	Balance at beginning of year			
M-2	Distr butions other than dividend distributions			
PTI	Balance at end of year			
	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			
Schedule M-3	Permanent difference			
141-2	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

Form **1120S** 

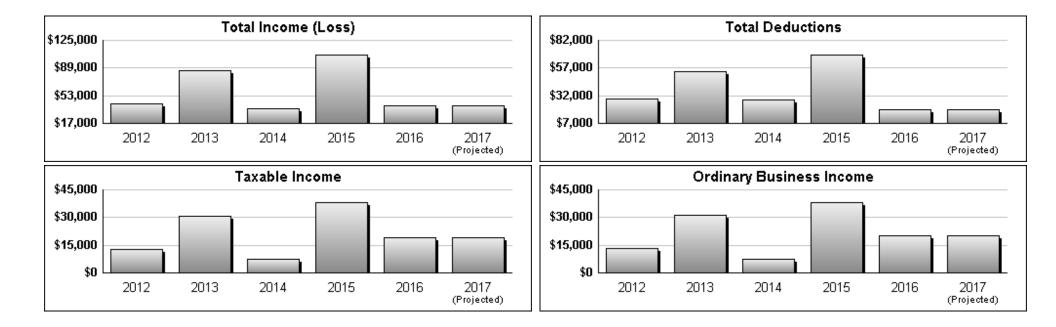
#### Tax Return History Report Page 1

2016

MARGARET E. KOZAN, P.A.

Employer Identification Number

MARGARET E. KOZAN, P.A.						
	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						
Gross profit	42,468	85,325	35,438	106,545	39 <b>,</b> 678	39,678
Gross profit percentage	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000
Other income (loss)						
Total income (loss)		85,325	35,438	106,545	39 <b>,</b> 678	39,678
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
Total deductions	29,162	54,168	28,048	68,580	19,365	19,365
Ordinary business income (loss)	13,306	31,157	7,390	37,965	20,313	20,313

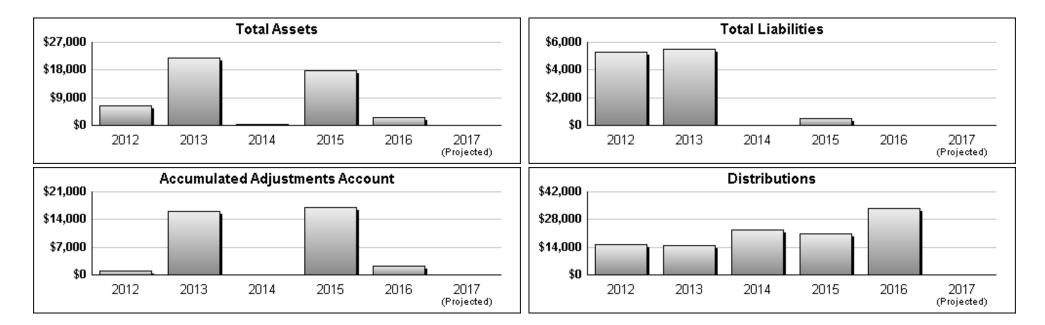


## Form **1120S**

### Tax Return History Report Page 2

2016

Name Employer Identification Number MARGARET E. KOZAN, P.A. 2012 2013 2014 2015 2016 2017 Projected 13,306 31,157 7,390 37,965 20,313 20,313 Ordinary business income (loss) 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 S Corporation taxable income (loss) 12,956 30,632 7,193 37,940 19,022 19,022 Total assets 6,437 337 17,837 21,877 2,435 Total liabilities 5,300 5,496 500 1,137 17,337 16,381 337 2,435 Net equity 12,939 S Corporation book income (loss) 30,255 6,872 37,596 18,730 Accumulated adjustments account 908 17,106 2,204 16,152 106 Retained earnings unappropriated 15,353 15,011 22,918 20,596 33,632 Distributions from S Corporation earnings Dividend distributions



## 6494 MARGARET E. KOZAN, P.A.

## **Federal Statements**

FYE: 12/31/2016

Description	Amount	
levenue	\$ 39,678	
Total	\$ 39,678	
<u>Form 1120S</u>	<u>, Page 1, Line 12 - Taxes</u>	s and Licenses
Description	Amount	
'axes & Licenses Payroll Tax	\$    338 391	
Total	\$ 729	
	т <u></u>	
Form 1120S, Page 3,	<u>Schedule K, Line 16c - I</u>	Nondeductible Expenses
Description	Amount	
age 1 Meals/Entertainment	\$67	
Total	\$67	
Form 1120S, Page 4,	Schedule L, Line 19 - Lo	oans from Shareholders
	Beginning	End
Description	of Year	of Year
Joan from Shareholder	\$ 500	\$
Total	\$500	\$
Form 1120S, Page 4,	Schedule L, Line 23 - A	dditional Paid-In Capital
	Beginning of Year	End
Description		of Year
Paid in Capital Total	\$ <u>231</u> \$231	\$ <u>231</u> \$231
IOCAL	ŞZ <u>J</u>	Ş <u></u> ZJT

## 6494 MARGARET E. KOZAN, P.A.

## **Federal Statements**

FYE: 12/31/2016

### Form 4562, Page 1, Line 11 - Business Income Limitation

Description	Amount			
Ordinary Income (Loss) Shareholder Wages	\$ 20,313 8,764			
Business Income	29,077			

For the year Jan. 1-Dec	. 31, 20	017, or other tax year beginning	g	e Tax Return 2017 OMB No. 1545-0074 IRS Use Only - Do not , 2017, ending .20					See sena	See separate instructions			
Your first name and	initial		Last name					,20	Your social security number				
MARGARET	Ε.		KOZAN										
lf a joint return, spo	use's	first name and initial	Last name							Spouse's social security number			
Home address (nun	nber a	nd street). If you have a P	.O. box, see ins	tructions.				Apt. n	0.	Make su	re the SSN	l(s) above	
803 MARYI	'AN	D AVE.								and on li	ne 6c are o	correct.	
		, and ZIP code. If you have a fo	oreign address, als	so complete spaces below.						Presidential Check here i	f vou. or vo	our spouse	
WINTER PA	ARK	, FL 32789								if filing jointly this fund. Ch	/, want \$3 lecking a b	to go to ox below	
Foreign country nar	ne		F	preign province/state/count	ty		Fore	gn postal (	code	will not chan		x or refund Spouse	
Filing Status	1	X Single			4	Head	of househ	old (with c	ualifyir	ng person).		-	
Thing Status	2	Married filing jointly	/ (even if only o	ne had income)		perso	n is a chil	d but not y	our dep	oendent, er	iter this c	hild's	
Check only	3	Married filing separ		use's SSN above	_		here. 🕨						
one box.		and full name here.	F		5		ying wido	w(er) (see	instruc		checked	- 1	
Exemptions				u as a dependent, <b>do not</b> c						on 6a	and 6b		
	b_						Dependent's		(4)√ if ch	on 6c	children who:		
	C	Dependents: (1) First name	Last name	(2) Dependent's s security numb			ationship to you	, I	ùnder age ualifying fo	17 • live	d with you not live wi		
	-		Last hand				you		tax cred	it you d or sep	ue to divor aration	ce	
If more than four	-										nstructions		
dependents, see instructions and											ndents on 6 Itered abov		
check here										Add r on lin	umbers		
	d							N m 1	<u> </u>	above	. 🕨		
Income	7			s) W-2				'MT 1	7		20,	165.	
	8a			equired					8a	-			
Attach Form(s)	b	Ordinary dividende Atta	o not include on ob Cobodulo D	line 8a	[4	00			9a			157.	
W-2 here. Also attach Forms	9a b	o		if required		9b		157				137.	
W-2G and	10			tate and local income taxes				-	10				
1099-R if tax was withheld.	11								11				
was withinefu.	12			dule C or C-EZ					12				
If you did not	13			D if required. If not required					13				
lf you did not get a W-2,	14	Other gains or (losses).	Attach Form 47	'97					14				
see instructions.				5a					15b				
	16a	Pensions and annuities		6a					16b			<u></u>	
	17			s, S corporations, trusts, e					17		163,	244.	
	18			9 F					18				
	19								19				
	20a 21	Social security benefits Other income. List type a		0a		axable alli	ount		20b				
	22			blumn for lines 7 through 2	1 This is vo	ur total in	come		22		183,	566.	
	23					23					/		
Adjusted	24	Certain business expenses of officials. Attach Form 2106 of	of reservists, perfo or 2106-EZ	rming artists, and fee-basis gov	ernment	24							
Gross	25	Health savings account	deduction. Atta	ch Form 8889		25	3	,400	•				
Income	26					26							
	27			Attach Schedule SE		27							
	28			fied plans		28			_				
	29			ion		29	4	,674	·				
	30					30			-				
	31a			: :		31a			-				
	32 33					32 33			-				
	33 34	Student loan interest der			·····	33			-				
	35			n. Attach Form 8903		35							
	36				-				36			074.	
	37	Subtract line 36 from lin	e 22 This is vo	ur adjusted gross income					37		175,	492.	

Form 1040 (2017)	M	ARGARET E. KOZAN		Page <b>2</b>
Tax and	38	Amount from line 37 (adjusted gross income)	38	175,492.
Credits		Check f Vou were born before January 2, 1953, Blind. Total boxes		
Standard		if: { □ Spouse was born before January 2, 1953, □ Blind. } checked ▶ 39a		
Deduction for -	L	If your spouse itemizes on a separate return or you were a dual-status alien, check here <b>39b</b>		
<ul> <li>People who check any box</li> </ul>				11 226
on line 39a or 39b <b>01</b> who can	<u>4</u> 0	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	11,336.
be claimed as a dependent, see	41	Subtract line 40 from line 38	41	164,156.
instructions.	42	Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see inst.	42	4,050.
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	160,106.
	44	Tax. Check if any from:         a         Form(s) 8814         b         Form 4972         c	44	37,791.
	45	Alternative minimum tax. Attach Form 6251	45	
All others:	46	Excess advance premium tax credit repayment. Attach Form 8962	46	
Single or Married filing			47	37,791.
separately,	47	Add lines 44, 45, and 46	4/	57,751.
\$6,350	48	Foreign tax credit. Attach Form 1116 if required 48		
Married filing jointly or	49	Credit for child and dependent care expenses. Attach Form 2441 49		
Qualifying	50	Education credits from Form 8863, line 19 50		
widow(er), \$12,700	51	Retirement savings contributions credit. Attach Form 8880 51		
Head of	52	Child tax credit. Attach Schedule 8812, if required		
household, \$9,350	53	Residential energy credits. Attach Form 5695 53		
+-,	54	Other credits from Form:         a         3800         b         8801         c         54		
			55	
	55	Add lines 48 through 54. These are your <b>total credits</b>		37,791.
	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	57,791.
	57	Self-employment tax. Attach Schedule SE	57	
Other	58	Unreported social security and Medicare tax from Form: <b>a</b> 4137 <b>b</b> 8919	58	
Taxes	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	
		Health care: Individual responsibility (see instructions) Full-year coverage X	61	
	62		62	
			63	37,791.
Deumente		Add lines 56 through 62. This is your total tax	03	57,751.
Payments	64	Federal income tax withheld from Forms W-2 and 1099 64 6 , 465 .		
ruymento				
	65	2017 estimated tax payments and amount applied from 2016 return 65 1,276.		STATEMENT 4
If you have a	65 66a	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)       66a		STATEMENT 4
If you have a qualifying child, attach	65 66a	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)       66a		STATEMENT 4
If you have a - qualifying -	65 <u>6</u> 6 a b	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)       66a         Nontaxable combat pay election       66b		STATEMENT 4
If you have a qualifying child, attach	65 <u>6</u> 6 a b	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)       66a         Nontaxable combat pay election       66b       66a         Additional child tax credit. Attach Schedule 8812       67		STATEMENT 4
If you have a qualifying child, attach	65 66 a b 67 68	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)       66a       66a         Nontaxable combat pay election       66b       66a         Additional child tax credit. Attach Schedule 8812       67         American opportunity credit from Form 8863, line 8       68		STATEMENT 4
If you have a qualifying child, attach	65 <u>66</u> a b 67 68 69	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)       66a         Nontaxable combat pay election       66b         Additional child tax credit. Attach Schedule 8812       67         American opportunity credit from Form 8863, line 8       68         Net premium tax credit. Attach Form 8962       69		STATEMENT 4
If you have a qualifying child, attach	65 66 a 67 68 69 70	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)       66a       66a         Nontaxable combat pay election       66b       66a         Additional child tax credit. Attach Schedule 8812       67       68         American opportunity credit from Form 8863, line 8       68       69         Amount paid with request for extension to file       70       70		STATEMENT 4
If you have a qualifying child, attach	65 66 a 67 68 69 70 71	2017 estimated tax payments and amount applied from 2016 return       65       1,276. <b>Earned income credit (EIC)</b> Nontaxable combat pay election       66b         Additional child tax credit. Attach Schedule 8812       67         American opportunity credit from Form 8863, line 8       68         Net premium tax credit. Attach Form 8962       69         Amount paid with request for extension to file       70         Excess social security and tier 1 RRTA tax withheld       71		STATEMENT 4
If you have a qualifying child, attach	65 66 a 67 68 69 70 71 72	2017 estimated tax payments and amount applied from 2016 return651,276.Earned income credit (EIC)66aNontaxable combat pay election66bAdditional child tax credit. Attach Schedule 881267American opportunity credit from Form 8863, line 868Net premium tax credit. Attach Form 896269Amount paid with request for extension to file70Excess social security and tier 1 RRTA tax withheld71Credit for federal tax on fuels. Attach Form 413672		STATEMENT 4
If you have a qualifying child, attach	65 66 a 67 68 69 70 71	2017 estimated tax payments and amount applied from 2016 return       65       1,276. <b>Earned income credit (EIC)</b> Nontaxable combat pay election       66b         Additional child tax credit. Attach Schedule 8812       67         American opportunity credit from Form 8863, line 8       68         Net premium tax credit. Attach Form 8962       69         Amount paid with request for extension to file       70         Excess social security and tier 1 RRTA tax withheld       71		
If you have a qualifying child, attach	65 66 a 67 68 69 70 71 72 73 74	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)       66a       66a         Nontaxable combat pay election       66b       66a         Additional child tax credit. Attach Schedule 8812       67         American opportunity credit from Form 8863, line 8       68         Net premium tax credit. Attach Form 8962       69         Amount paid with request for extension to file       70         Excess social security and tier 1 RRTA tax withheld       71         Credit for federal tax on fuels. Attach Form 4136       72         Credits from Form: a       2439 b       Reserved c       8885 d       73         Add lines 64, 65, 66a, and 67 through 73. These are your total payments       ►	74	STATEMENT 4 7,741.
If you have a qualifying child, attach	65 66 a 67 68 69 70 71 72 73 74	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)       66a       66a         Nontaxable combat pay election       66b       66a         Additional child tax credit. Attach Schedule 8812       67         American opportunity credit from Form 8863, line 8       68         Net premium tax credit. Attach Form 8962       69         Amount paid with request for extension to file       70         Excess social security and tier 1 RRTA tax withheld       71         Credit for federal tax on fuels. Attach Form 4136       72         Credits from Form:       a       2439         Beserved       8885       73		
If you have a qualifying child, attach Schedule EIC.	65 66 a 67 68 69 70 71 72 73 74 75 76 a	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)       66a       66a         Nontaxable combat pay election       66b       66a         Additional child tax credit. Attach Schedule 8812       67         American opportunity credit from Form 8863, line 8       68         Net premium tax credit. Attach Form 8962       69         Amount paid with request for extension to file       70         Excess social security and tier 1 RRTA tax withheld       71         Credit for federal tax on fuels. Attach Form 4136       72         Credits from Form: a       2439 b       Reserved c       8885 d       73         Add lines 64, 65, 66a, and 67 through 73. These are your total payments       ►	74	
If you have a qualifying child, attach Schedule EIC.	65 66 a 67 68 69 70 71 72 73 74 75 76 a	2017 estimated tax payments and amount applied from 2016 return 65 1,276.   Earned income credit (EIC) 66a   Nontaxable combat pay election 66b   Additional child tax credit. Attach Schedule 8812 67   American opportunity credit from Form 8863, line 8 68   Net premium tax credit. Attach Form 8962 69   Amount paid with request for extension to file 70   Excess social security and tier 1 RRTA tax withheld 71   Credit for federal tax on fuels. Attach Form 4136 72   Credits from Form: a 2439 b   Reserved c 8885 d   Add lines 64, 65, 66a, and 67 through 73. These are your total payments   If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid   Amount of line 75 you want refunded to you. If Form 8888 is attached, check here	74 75	
If you have a qualifying child, attach Schedule EIC.	65 66 a b 67 68 69 70 71 72 73 74 75 76 a ▶ b	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)         Nontaxable combat pay election       66b         Additional child tax credit. Attach Schedule 8812       67         American opportunity credit from Form 8863, line 8       68         Net premium tax credit. Attach Form 8962       69         Amount paid with request for extension to file       70         Excess social security and tier 1 RRTA tax withheld       71         Credit for federal tax on fuels. Attach Form 4136       72         Credits from Form: a 2439 b Reserved c 8885 d 73       73         Add lines 64, 65, 66a, and 67 through 73. These are your total payments       ▶         If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid       Amount of line 75 you want refunded to you. If Form 8888 is attached, check here         Routing       ▶ c Type:       Checking       Savings       ▲	74 75	
If you have a qualifying child, attach Schedule EIC. Refund Direct deposit? See instructions.	65 66a 67 68 69 70 71 72 73 74 75 76a 75 76a 77	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)       66a         Nontaxable combat pay election       66b         Additional child tax credit. Attach Schedule 8812       67         American opportunity credit from Form 8863, line 8       68         Net premium tax credit. Attach Form 8962       69         Amount paid with request for extension to file       70         Excess social security and tier 1 RRTA tax withheld       71         Credit for federal tax on fuels. Attach Form 4136       72         Credits from Form: a       2439 b         Reserved c       8885 d       73         Add lines 64, 65, 66a, and 67 through 73. These are your total payments       ▶         If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid       Amount of line 75 you want refunded to you. If Form 8888 is attached, check here         Routing number       C type:       Checking       Savings       d Account number         Amount of line 75 you want applied to your 2018 estimated tax       77       77	74 75 76a	7,741.
If you have a qualifying child, attach Schedule EIC.	65 66a b 67 68 69 70 71 72 73 74 75 76a 75 76a 77 77	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)       66a         Nontaxable combat pay election       66b         Additional child tax credit. Attach Schedule 8812       67         American opportunity credit from Form 8863, line 8       68         Net premium tax credit. Attach Form 8962       69         Amount paid with request for extension to file       70         Excess social security and tier 1 RRTA tax withheld       71         Credit for federal tax on fuels. Attach Form 4136       72         Credits from Form: a       2439 b         Reserved c       8885 d       73         Add lines 64, 65, 66a, and 67 through 73. These are your total payments       If         If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid       Amount of line 75 you want refunded to you. If Form 8888 is attached, check here         Routing       Image: C type:       Checking       Savings       Account         Amount of line 75 you want applied to your 2018 estimated tax       77       77         Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions       Image: C type       77	74 75	
If you have a qualifying child, attach Schedule EIC.	65 66a b 67 68 69 70 71 72 73 74 75 76a 77 78 77 78 79	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)       66a         Nontaxable combat pay election       66b         Additional child tax credit. Attach Schedule 8812       67         American opportunity credit from Form 8863, line 8       68         Net premium tax credit. Attach Form 8962       69         Amount paid with request for extension to file       70         Excess social security and tier 1 RRTA tax withheld       71         Credit for federal tax on fuels. Attach Form 4136       72         Credits from Form: a       2439 b         Reserved c       8885 d       73         Add lines 64, 65, 66a, and 67 through 73. These are your total payments       If         If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid       Amount of line 75 you want refunded to you. If Form 8888 is attached, check here         Routing       Image: Creating in a paying define attach in a paying define attached, check here         Routing       Image: Creating in a paying define attached paying define attached in a paying defi	74 75 76a 78	7,741. 30,050.
If you have a qualifying child, attach Schedule EIC.	65 66 a b 67 68 69 70 71 72 73 74 75 76 a ► 0 77 78 79 Y □	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)       66a         Nontaxable combat pay election       66b         Additional child tax credit. Attach Schedule 8812       67         American opportunity credit from Form 8863, line 8       68         Net premium tax credit. Attach Form 8962       69         Amount paid with request for extension to file       70         Excess social security and tier 1 RRTA tax withheld       71         Credits from Form: a       2439 b       Reserved c       8885 d       73         Add lines 64, 65, 66a, and 67 through 73. These are your total payments       If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid       Amount of line 75 you want refunded to you. If Form 8888 is attached, check here       Image: Attach and a paylied to your 2018 estimated tax       77         Amount of line 75 you want applied to your 2018 estimated tax       77       78         Amount of line 75 you want applied to your 2018 estimated tax       79       79         o you want to allow another person to discuss this return with the IRS (see instructions)?       X Yes. Complete below         Stringet's       Reserved to a complete below       Reserved to a complete below	74 75 76a 78 0W. Persona	7,741. 30,050.
If you have a qualifying child, attach Schedule EIC.	65 66 a b 67 68 69 70 71 72 73 74 75 76 a 77 78 77 78 79 У □ □ ₽ 20 20 20 20 20 20 20 20 20 20	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)       66a         Nontaxable combat pay election       66b         Additional child tax credit. Attach Schedule 8812       67         American opportunity credit from Form 8863, line 8       68         Net premium tax credit. Attach Form 8962       69         Amount paid with request for extension to file       70         Excess social security and tier 1 RRTA tax withheld       71         Credit for federal tax on fuels. Attach Form 4136       72         Credits from Form: a       2439 b       Reserved C       8885 d       73         Add lines 64, 65, 66a, and 67 through 73. These are your total payments       If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid       Amount of line 75 you want refunded to you. If Form 8888 is attached, check here       Image: Checking C average b aver	74 75 76a 78 0W. Persona	7,741. 30,050. al identification (PIN)
If you have a qualifying child, attach Schedule EIC. Refund Direct deposit? See instructions. Amount You Owe Third Party Designee Sign	65 66 a b 67 68 69 70 71 72 73 74 75 76 a 77 78 79 № 29 № 79 №	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)       66a         Nontaxable combat pay election       66b         Additional child tax credit. Attach Schedule 8812       67         American opportunity credit from Form 8863, line 8       68         Net premium tax credit. Attach Form 8962       69         Amount paid with request for extension to file       70         Excess social security and tier 1 RRTA tax withheld       71         Credit for federal tax on fuels. Attach Form 4136       72         Credits from Form: a       2439 b         Reserved c       8885 d       73         Add lines 64, 65, 66a, and 67 through 73. These are your total payments       If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid         Amount of line 75 you want refunded to you. If Form 8888 is attached, check here       77         Amount of line 75 you want applied to your 2018 estimated tax       77         Amount of line 75 you want applied to your 2018 estimated tax       77         Amount of line 75 you want applied to your 2018 estimated tax       77         Amount of line 75 you want applied to your 2018 estimated tax       77         Amount of line 75 you want applied to your 2018 estimated tax       77         Amount you owe. Subtract li	74 75 76a 78 0W. Persona number , correct, a sa any kno	7,741. 30,050. al identification ►
If you have a qualifying child, attach Schedule EIC.	65 66 a b 67 68 69 70 71 72 73 74 75 76 a 77 78 79 № 29 № 79 №	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)       66a         Nontaxable combat pay election       66b         Additional child tax credit. Attach Schedule 8812       67         American opportunity credit from Form 8863, line 8       68         Net premium tax credit. Attach Form 8962       69         Amount paid with request for extension to file       70         Excess social security and tier 1 RRTA tax withheld       71         Credit for federal tax on fuels. Attach Form 4136       72         Credits from Form: a 2439 b Reserved C 8885 d       73         Add lines 64, 65, 66a, and 67 through 73. These are your total payments       If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid         Amount of line 75 you want refunded to you. If Form 8888 is attached, check here       77         Amount of line 75 you want applied to your 2018 estimated tax       77         Amount of line 75 you want applied to your 2018 estimated tax       77         Amount to allow another person to discuss this return with the IRS (see instructions)?       Yes. Complete belearing there explanet of periory. I declare that have examined this return and accompanying schedules and statements, and to the best of my knowledge and belier, they are true courately is all amounts and sources of income I received during the tax yeen celearaton of perpare (other that haveryer) is based on all	74 75 76a 78 0W. Persona number , correct, a sa any kno	7,741. 30,050. al identification ►
If you have a qualifying child, attach Schedule EIC.	65 66 a b 67 68 69 70 71 72 73 74 75 76 a 77 78 79 № 29 № 79 №	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)       66a         Nontaxable combat pay election       66b         Additional child tax credit. Attach Schedule 8812       67         American opportunity credit from Form 8863, line 8       68         Net premium tax credit. Attach Form 8962       69         Amount paid with request for extension to file       70         Excess social security and tier 1 RRTA tax withheld       71         Credit for federal tax on fuels. Attach Form 4136       72         Credits from Form: a       2439 b         Reserved c       8885 d       73         Add lines 64, 65, 66a, and 67 through 73. These are your total payments       If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid         Amount of line 75 you want refunded to you. If Form 8888 is attached, check here       77         Amount of line 75 you want applied to your 2018 estimated tax       77         Amount of line 75 you want applied to your 2018 estimated tax       77         Amount of line 75 you want applied to your 2018 estimated tax       77         Amount of line 75 you want applied to your 2018 estimated tax       77         Amount of line 75 you want applied to your 2018 estimated tax       77         Amount you owe. Subtract li	74 75 76a 78 0W. Persona number , correct, a sa any kno	7,741. 30,050. al identification ►
If you have a qualifying child, attach Schedule EIC.	65 66 a b 67 68 69 70 71 72 73 74 75 76 a 77 78 79 № 29 № 79 №	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)       66a         Nontaxable combat pay election       66b         Additional child tax credit. Attach Schedule 8812       67         American opportunity credit from Form 8863, line 8       68         Net premium tax credit. Attach Form 8962       69         Amount paid with request for extension to file       70         Excess social security and tier 1 RRTA tax withheld       71         Credit for federal tax on fuels. Attach Form 4136       72         Credits from Form: a 2439 b Reserved C 8885 d       73         Add lines 64, 65, 66a, and 67 through 73. These are your total payments       If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid         Amount of line 75 you want refunded to you. If Form 8888 is attached, check here       77         Amount of line 75 you want applied to your 2018 estimated tax       77         Amount of line 75 you want applied to your 2018 estimated tax       77         Amount to allow another person to discuss this return with the IRS (see instructions)?       Yes. Complete belearing there explanet of periory. I declare that have examined this return and accompanying schedules and statements, and to the best of my knowledge and belier, they are true courately is all amounts and sources of income I received during the tax yeen celearaton of perpare (other that haveryer) is based on all	74 75 76a 78 0W. Persona number , correct, z as any kno Day If th	7,741. 30,050. al identification (PIN) and wiledge. time phone number e IRS sent you an Identity
If you have a qualifying child, attach Schedule EIC.	65 66 a b 67 68 69 70 71 72 73 74 75 76 a 77 78 79 № 29 № 79 №	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)       66a         Nontaxable combat pay election       66b         Additional child tax credit. Attach Schedule 8812       67         American opportunity credit from Form 8863, line 8       68         Net premium tax credit. Attach Form 8962       69         Amount paid with request for extension to file       70         Excess social security and tier 1 RRTA tax withheld       71         Credit for federal tax on fuels. Attach Form 4136       72         Credits from Form: a 2439 b       Reserved C       8885 d       73         Add lines 64, 65, 66a, and 67 through 73. These are your total payments       If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid         Amount of line 75 you want refunded to you. If Form 8888 is attached, check here       Image: Amount of line 75 you want applied to your 2018 estimated tax       77         Amount of line 75 you want applied to your 2018 estimated tax       77         Amount of line 74 kin person to discuss this return with the IRS (see instructions)?       X Yes. Complete belet signee's MICHAEL S. BORCHECK, CPA       Phone \u07 - 644 - 7455         Or you want to allow another person to discuss this return with the IRS (see instructions)?       Yes. Complete belet signee's MICHAEL S. BORCHECK, CPA       Phone \u07 - 644 - 7455	74 75 76a 0W. Persona number as any kno Day	7,741. 30,050.
If you have a qualifying child, attach Schedule EIC.	65 66 a b 67 68 69 70 71 72 73 74 75 76 a ► 77 78 79 9 70 Den 20 70 71 72 73 74 75 76 8 70 71 72 73 74 75 76 8 70 71 72 73 74 75 76 8 70 71 72 73 74 75 76 8 70 70 71 72 73 74 75 76 8 70 70 71 72 73 74 75 76 8 70 70 71 72 73 74 75 76 8 70 77 78 79 9 9 9 9 70 78 78 78 78 78 78 78 78 78 78	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)       66a         Nontaxable combat pay election       66b         Additional child tax credit. Attach Schedule 8812       67         American opportunity credit from Form 8863, line 8       68         Net premium tax credit. Attach Form 8962       69         Amount paid with request for extension to file       70         Excess social security and tier 1 RRTA tax withheld       71         Credit for federal tax on fuels. Attach Form 4136       72         Credits from Form: a 2439 b       Reserved C       8885 d       73         Add lines 64, 65, 66a, and 67 through 73. These are your total payments       If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid         Amount of line 75 you want refunded to you. If Form 8888 is attached, check here       Image: Amount of line 75 you want applied to your 2018 estimated tax       77         Amount of line 75 you want applied to your 2018 estimated tax       77         Amount of line 74 kin person to discuss this return with the IRS (see instructions)?       X Yes. Complete belegingers MICHAEL S. BORCHECK, CPA         Phone > 407 - 644 - 7455       Duder papalies of perjury. Jeccare that have examined this return and accompanying schedules and statements, and to the best of my knowledge and billef, they are true courderight and amounts and sources of	74 75 76a 0W. Persona number as any kno bay Day	7,741. 30,050. al identification ► (PN) and Wiledge. time phone number e IRS sent you an Identity tection PIN,
If you have a qualifying child, attach Schedule EIC.	65 66 a b 67 68 69 70 71 72 73 74 75 76 a ► 77 78 79 Y D Dea Prim	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)       66a         Nontaxable combat pay election       66b         Additional child tax credit. Attach Schedule 8812       67         American opportunity credit from Form 8863, line 8       68         Net premium tax credit. Attach Form 8962       69         Amount paid with request for extension to file       70         Excess social security and tier 1 RRTA tax withheld       71         Credit for federal tax on fuels. Attach Form 4136       72         Credit for federal tax on fuels. Attach Form 4136       72         Add lines 64, 65, 66a, and 67 through 73. These are your total payments       ▶         If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid.       Amount of line 75 you want refunded to you. If Form 8888 is attached, check here         Rubuing       ▶ c Type:       C checking       Savings ▶ d Account         Amount of line 75 you want applied to your 2018 estimated tax       ▶ 77       Amount you owe. Subtract line 63. For details on how to pay, see instructions)         Estimated tax penalty (see instructions)       79       o you want to allow another person to discuss this return with the IRS (see instructions)?       X Yes. Complete belonger's but complete that have examined this return and accompanying schedules and statements, and to the best of my kno	74 75 76a 0W. Persona number as any kno bay Day	7,741. 30,050. al identification (PIN) and Wiledge. time phone number e IRS sent you an Identity rection PIN, r it here
If you have a qualifying child, attach Schedule EIC.	65 66 a b 67 68 69 70 71 72 73 74 75 76 a ► 77 78 79 9 70 Den Prim MI	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)       66b       66a         Nontaxable combat pay election       66b       66a         Additional child tax credit. Attach Schedule 8812       67         American opportunity credit from Form 8863, line 8       68         Net premium tax credit. Attach Form 8962       69         Amount paid with request for extension to file       70         Excess social security and tier 1 RRTA tax withheld       71         Credits from Form: a       2439 b       Reserved ©         Reserved ©       8885 d       73         Add lines 64, 65, 66a, and 67 through 73. These are your total payments       If         If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid       Amount of line 75 you want refunded to you. If Form 8888 is attached, check here       Image: Credits prome Credits (Credits Credits C	74 75 76a 0W. Persona number as any kno bay Day	7,741. 30,050. al identification (PIN) and Wiledge. time phone number e IRS sent you an Identity rection PIN, r it here
If you have a qualifying child, attach Schedule EIC.	65 66a b 67 68 69 70 71 72 73 74 75 76a 77 78 79 ₩ 20 10 10 10 10 10 10 10 10 10 1	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)       66b       66a         Nontaxable combat pay election       66b       66a         Additional child tax credit. Attach Schedule 8812       67         American opportunity credit from Form 8863, line 8       68         Net premium tax credit. Attach Form 8962       69         Amount paid with request for extension to file       70         Excess social security and tier 1 RRTA tax withheld       71         Credit for federal tax on fuels. Attach Form 4136       72         Credits from Form: a 2439 b       Reserved €       8885 d       73         Add lines 64, 65, 66a, and 67 through 73. These are your total payments       ▶       If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid         Amount of line 75 you want refunded to you. If Form 8888 is attached, check here       ▶       77         Amount of line 75 you want applied to your 2018 estimated tax       ▶       77         Amount ou onverse to discuss this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are tue countey list and anounts and sources of mole freewed during the tax year. Declatation of prepare (other than taxayer) is based on all information of which preparer to Your occupation         Add lines 60 optiny. Idectare that have examined this return and accom	74 75 76a 0W. Persona number as any kno bay Day	7,741. 30,050. al identification (PIN) and Wiledge. time phone number e IRS sent you an Identity rection PIN, r it here
If you have a qualifying child, attach Schedule EIC.	65 66a b 67 68 69 70 71 72 73 74 75 76a 77 78 79 ₩ 20 10 10 10 10 10 10 10 10 10 1	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)         Nontaxable combat pay election       66b         Additional child tax credit. Attach Schedule 8812       67         American opportunity credit from Form 8863, line 8       68         Net premium tax credit. Attach Schedule 8812       67         American opportunity credit from Form 8863, line 8       68         Net premium tax credit. Attach Form 8962       69         Amount paid with request for extension to file       70         Excess social security and tier 1 RRTA tax withheld       71         Credits from Form: a       2439 b       Reserved €         Reserved €       8885 d       73         Add lines 64, 65, 66a, and 67 through 73. These are your total payments       ▶         If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid       Amount of line 75 you want refunded to you. If Form 8888 is attached, check here       ▶         Ruting       > c       rype:       Checking       Savings ▶ d from the form form \$\stress P or type:         O you want to allow another person to discuss this return with the IRS (see instructions)?       X Yes. Complete belf         Signee* > MICHAEL S. BORCHECK, CPA       Phone > 407 - 644 - 7455         Inder penaltes of periu	74 75 76a 0W. Persona number , correct, 2 ,	7,741. 30,050. al identification ► (PIN) and Dwiledge. time phone number e IRS sent you an Identity tection PIN, r it here TIN
If you have a qualifying child, attach Schedule EIC.	65 66 a b 67 68 69 70 71 72 73 74 75 76 a 69 70 71 72 73 74 75 76 a ▶ 9 70 71 72 73 74 75 76 8 70 71 72 73 74 75 76 8 70 71 72 73 74 75 76 8 70 71 72 73 74 75 76 8 70 71 72 73 74 75 76 8 70 71 72 75 76 8 70 71 72 75 76 8 70 71 72 75 76 8 70 71 75 76 8 70 71 75 76 8 70 71 75 76 8 70 77 78 79 9 9 9 70 70 70 70 70 70 70 70 70 70	2017 estimated tax payments and amount applied from 2016 return       65       1,276.         Earned income credit (EIC)         Nontaxable combat pay election       66b         Additional child tax credit. Attach Schedule 8812       67         American opportunity credit from Form 8863, line 8       68         Net premium tax credit. Attach Schedule 8812       67         American opportunity credit from Form 8962       69         Amount paid with request for extension to file       70         Excess social security and tier 1 RRTA tax withheld       71         Credits from Form: a       2439 b       Reserved ©         Reserved ©       8885 d       73         Add lines 64, 65, 66a, and 67 through 73. These are your total payments       ▶         If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid       Amount of line 75 you want refunded to you. If Form 888 is attached, check here       ▶         Amount of line 75 you want applied to your 2018 estimated tax       ▶       77         Amount of line 75 you want applied to your 2018 estimated tax       ▶       79         o you want to allow another person to discuss this return with the IRS (see instructions)?       X       Yes. Complete belefigures's MICHAEL S. BORCHECK, CPA         Phone       ▶ 407 - 644 - 7455       5       5       5 <td>74 75 76a 0W. Persona number , correct, 2 , correct, 2 ,</td> <td>7,741. 30,050. al identification (PIN) and Wiledge. time phone number e IRS sent you an Identity rection PIN, r it here</td>	74 75 76a 0W. Persona number , correct, 2 ,	7,741. 30,050. al identification (PIN) and Wiledge. time phone number e IRS sent you an Identity rection PIN, r it here

SCHEDULE	Α
(Form 1040)	

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

(99)

## **Itemized Deductions**

► Go to 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

Attachment Sequence No. 07

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OMB No. 1545-0074

MARGARET	Е	. KOZAN				
Medical		Caution: Do not include expenses reimbursed or paid by others.				
and	1	Medical and dental expenses (see instructions)	1			
Dental Expenses	2	Enter amount from Form 1040, line 38				
	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	
Taxes You	5	State and local (check only one box):				
Paid		a Income taxes, or b X General sales taxes	5	1,26	1.	
	6	Real estate taxes (see instructions)	6	2,86	9.	
	7	Personal property taxes	7	,	-	
	8	Other taxes. List type and amount				
	-		8			
	9	Add lines 5 through 8	<u> </u>		9	4,130.
Interest	10	Home mortgage interest and points reported to you on Form 1098 STMT 6	10	6,29	6.	•
You Paid	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address				
Note:			11			
Your mortgage	12	Points not reported to you on Form 1098. See instructions for special rules				
interest deduction may	13	Mortgage insurance premiums (see instructions)				
be limited (see	14	Investment interest. Attach Form 4952 if required. See instructions				
instructions).	15	Add lines 10 through 14			15	6,296.
Gifts to	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	71	0.	
Charity	17	Other than by cash or check. If any gift of \$250 or more, see instructions.				STMT 5
If you made a		You must attach Form 8283 if over \$500 SEE STATEMENT 7	17	20	0.	
gift and got a benefit for it,	18	Carryover from prior year	18			
see instructions.	19	Add lines 16 through 18			19	910.
Casualty and	20	Casualty or theft loss(es) other than net qualified disaster losses. Attach Form 4684	and			
Theft Losses		enter the amount from line 18 of that form. See instructions	<u></u>		20	
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. See instructions.				
Deductions			21			
	22	Tax preparation fees	22			
		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 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	
Other	28	Other - from list in instructions. List type and amount				
Miscellaneous Deductions					28	
	29	Is Form 1040, line 38, over \$156,900?	-			
		X No. Your deduction is not limited. Add the amounts in the far right column				
Total		for lines 4 through 28. Also, enter this amount on Form 1040, line 40.	<b>}</b>		29	11,336.
Itemized		Yes. Your deduction may be limited. See the Itemized Deductions				
Deductions		Worksheet in the instructions to figure the amount to enter.	J			
	30	If you elect to itemize deductions even though they are less than your standard dec check here	luctio	n, ▶ _		
LHA 719501 02-2	2-18	For Paperwork Reduction Act Notice, see the Instructions for Form 1040.		Sched	ule /	A (Form 1040) 2017

SCH	EDUI	E	в
(Form	1040/	\ or	1040

### Interest and Ordinary Dividends

Attach to Form 1040A or 1040

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

Part I

form.

and Trust

727501

to www.irs.gov/ScheduleB for instructions and the latest inform	nation.

Attachment Sequence I 🕨 Go No. 08 MARGARET E. KOZAN nount 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 Interest buyer's social security number and address 1 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 2 Add the amounts on line 1 2 з 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 Amount Part II List name of payer 5 42. ENTERGY CORPORATION Ordinary 115. TARGET CORPORATION Dividends 5 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 157. 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 You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign Yes No account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. Foreign 7a At any time during 2017, did you have a financial interest in or signature authority over a financial account (such Accounts a a bank account, accounting account, or brakerage account) leasted in a famian accuntry Q Cas instruction

unto		as a bank account, securities account, or brokerage account located in a roreign country? See instructions	
		If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR),	
S		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?	
0-25-17		If "Yes " you may have to file Form 3520. See instructions	x

6

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

Schedule B (Form 1040A or 1040) 2017

OMB No 1545-0074

## Interest and Dividend Summary

Name: MARGARET E. KOZAN							35-06-3016		1		
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
ENTERGY CORPORATION						42.	42.				
TARGET CORPORATION						115.	115.				
TOTALS						157.	157.				

### Qualified Dividends and Capital Gain Tax Worksheet - Line 44

Keep for Your Records

	e(s) shown on return GARET E. KOZAN			Your SSN	
lef	Dre you begin: √ See the instructions for line 44 to see if you √ Before completing this worksheet, complete √ If you don't have to file Schedule D and you checked the box on line 13 of Form 1040.	Form 1040 through	n line 43.		
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	nt from			
	line 3 of the Foreign Earned Income Tax Worksheet	1.	160,106	•	
2.	Enter the amount from Form 1040, line 9b* 2.	157.			
	Are you filing Schedule D?*				
	Yes. Enter the smaller of line 15 or 16 of				
	Schedule D. If either line 15 or 16 is blank or a loss, enter -0	0.			
	<b>X</b> No. Enter the amount from Form 1040, line 13.				
4.	Add lines 2 and 3 4	157.			
	If filing Form 4952 (used to figure investment				
	interest expense deduction), enter any amount				
		0.			
6.	from line 4g of that form. Otherwise, enter -0 5 Subtract line 5 from line 4. If zero or less, enter -0 Subtract line 6 from line 1. If zero or less, enter -0	6.	157	•	
7.	Subtract line 6 from line 1. If zero or less, enter -0-	7.	159,949	•	
	Enter:				
	\$ 37,950 if single or married filing separately,				
	\$ 75,900 if married filing jointly or qualifying widow(er),	8.	37,950	•	
	\$ 50,800 if head of household.				
9.	Enter the smaller of line 1 or line 8	9.	37,950	•	
D.	Enter the smaller of line 7 or line 9	10.	37,950	•	
1.	Subtract line 10 from line 9. This amount is taxed at 0%	11.	0	•	
	Enter the smaller of line 1 or line 6			•	
	Enter the amount from line 11		^	•	
	Subtract line 13 from line 12			•	
	Enter:				
	\$ 418,400 if single,				
	<b>3</b>	15	418,400	•	
	\$ 470,700 if married filing jointly or qualifying widow(er),				
	\$ 444,550 if head of household.				
5.	Enter the smaller of line 1 or line 15	16.	160,106	•	
	Add lines 7 and 11	17	159,949		
В.	Subtract line 17 from line 16. If zero or less, enter -0-				
9.	Enter the smaller of line 14 or line 18		4		
0.	Multiply line 19 by 15% (0.15)			20.	24
1.	Add lines 11 and 19		157		
2.	Subtract line 21 from line 12				
3.	Multiply line 22 by 20% (0.20)			23.	0
4.	Figure the tax on the amount on line 7. If the amount on line 7 is less		e the Tax Table to		
	figure the tax. If the amount on line 7 is \$100,000 or more, use the Ta				37,767
5.	Add lines 20, 23, and 24				37,767 37,791
6.	Figure the tax on the amount on line 1. If the amount on line 1 is less				•
	figure the tax. If the amount on line 1 is \$100,000 or more, use the T			26.	37,811
7.	Tax on all taxable income. Enter the smaller of line 25 or 26. Also in			=	•
	1040, line 44. If you are filing Form 2555 or 2555-EZ, don't enter this				
	Instead, enter it on line 4 of the Foreign Earned Income Tax Workshe			27.	37,791
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710451 01-17-18

7 07080406 757954 70-03068.000 2017.03030 KOZAN, MARGARET E.

#### SCHEDULE E

Department of the Treasury Internal Revenue Service

(99)

#### (Form 1040)

## Supplemental Income and Loss

OMB No. 1545-0074

(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 for instructions and the latest information.

2017	
Attachment Seguence No. 13	

MARGARET E. KOZAN       Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting period property, use Schedule C or C-E2 (see instructions). If you are an individual, report farm certal income or hos from Rem 4836 on page 2, line 40.         A Did you make any payments in 2017 that would require you to lite Form(5) 1099? (see instructions).       Yes       No         10 Physical address of each property (street, city, state, ZP code)       X 2053 DIXTE BELLE DRIVE UNIT 2053 R, ORLANDO, PL 32812       Xes       No         11 Physical address of each property (street diverse)       2 For each nortal read estate property listed a qualified point venture. See instructions.       No       No         12 Physical address of each property (street diverse)       2 For each nortal read estate property listed a qualified point venture. See instructions.       No       No       No         13 Physical address of each property (street diverse)       3 122,550.       6,699.       A       3 65       B       C         14 Physical address of each property (street diverse)       5       12 Property:       1 1,250.       5       6       6       7       8       C       12       12,550.       6,699.       4       12       12,550.       6,699.       12       12,550.       12,677.       12,677.       12,677.       12,677.       12,677.       12,677.       12,677.       12,677.	Nam	ne(s) shown on return							Your socia	l security n	umbe	r
Income or Loss From Bental Real Estate and Royallies Note Iryou are in the busines of reinting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4836 on page 2, line 40.         A Dd you make any payments in 2017 That would require you to life Form(s) 10997 (see instructions). If you are all you are alli you are alline you are all you are alline you are all	MA	RGARET E. KOZ	CAN									
Schedue C or C-EZ (see instructions). If you are an individual, resport 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) 10997 (see instructions)         Ves         No           a Privage, dey our will you fare equired forms 10997         Ves         No           a Projecial address of each property (street, city, state, 2P code)         Yes         No           a Variant of you or Will you fare equired forms 10997         2 For each rental real estate property listed address of books, report the negative days. PET NGS , FL 32701         Yes         No           B         2         For each rental real estate property listed address of books, report the negative estate intervoltines and personal use days. Check the GW box of a gualified point wortune. See instructions and available point wortune. See instructions and available point wortune. See instructions and personal use days. Check the GW box of a gualified point wortune. See instructions and available point wortune. See in	-			e and Roya	alties	S Note: If you are	in the bu	isiness of	renting per	sonal prope	rty, us	ie
A Dd you make any payments in 2017 that would require you to file Form(c) 1099? (see instructions)       Ves       No         B Privela address of each property (street, cf.v, state, 2/P code)       No       No         A 2053 DIXIE BELLE DRIVE UNIT 20053R, ORLANDO, FL 32812       E       No         B 115 LAKEPOINTE DRIVE # 2110, ALTAMONTE SPRINGS, FL 32701       C       No       No         C       Imprivate address of each property (street, cf.v, state, 2/P code)       A 355       Imprivate address of each property (street, cf.v, state, 2/P code)         A       2       For each rental real estate property (street, cf.v, state, 2/P code)       A 355       Imprivate address of each property (street, cf.v, state, 2/P code)         A       3       So (Factor Formet)       A 3655       Imprivate address of each property (street, cf.v, state, 2/P code)       A 3655       Imprivate address of each property (street, cf.v, state, 2/P code)         A       2       For each rental real estate property (street, cf.v, state, 2/P code)       A 3655       Imprivate address of each property (street, cf.v, state, 2/P code)         A       3       So (Factor Formet)       A 3655       Imprivate address of each property (street, cf.v, state, 2/P code)       A 3655       Imprivate address of each property (street, cf.v, state, 2/P code)         A       So (Factor Formet)       A 3655       Imprivate address of each property (street, cf.v, state, 2/P code)				-		-					•	
B If Yess, 'dd you or will you file required Forms 1099?       Yes       No.         1a       Physical advances of each property (steet, city, state, ZP code)       A       A         1a       145 LAREPOINTE DRIVE #210, ALTAMONTE SPRINGS, FL 32701       C         1b       Type of Property       2       For each rental real estate property isted advor, eport the number of fair ental and periodia use days. Check the GAV box estate advort, eport the number of fair ental and periodia use days. Check the GAV box estate advort estate the number of fair ental and periodia use days. Check the GAV box estate advort e	Δ											-
1a       Physical address of each property (street, city, state, 2P code)       20533       2053       2053											_	
A       2053       DIXLE       BELLE       DRIVE       UNIT       2053       C         B       415       LAKEPOINTE       DRIVE       #210, ALTAMONTE       SPRINGS, FL 32701         C												-
g       415       LAKEPOINTE       DRIVE       #210, ALTAMONTE       SPRINGS, FL       32701         C       Image: Constraint of the second	A	2053 DIXIE BE	ELLE DRIVE UNIT 20	53E, OR	LAN	DO, FL 32	812					-
C         C         Fair Rental real setate property listed abrow, anyort the member of hier visit and personal large, check the QV box only if you meet the requirements to file as a qualified joint venture. See instructions.         Fair Rental Personal Q.V           A         2         A         365         D           C         Isingle Family Residence         3 Vacation/ShortTerm Rental         5 Land         7 Self-Rental           2         Multi-Bamily Residence         4 Commercial         6 Royattes         8 Other (describe)           Income:         Properties:         3 12,560.         6,699.           3         Rents received         3 12,560.         6,699.           4         Royattes received         4         Expenses:           5         Advertising         5         -           6         Advertising         5         -           9         Insurance         9         612.         593.           10         Legal and other professional fees         10         2888.         288.           11         1,045.         1,067.         -         -           14         943.         1,070.         -         -           15         -         -         -         -         -		415 LAKEPOINT	TE DRIVE #210, ALT	AMONTE ;	SPR	INGS, FL	3270	1				-
tb       Type of Property       2       For each rental real estate property listed above, report the number of their 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 Personal QJV         0.10       A       2       A       365       D         1       Single Family Residence       3       Vacation/Short-Term Rental       5       A       365       D         1       Single Family Residence       3       Vacation/Short-Term Rental       5       A       B       C       C         1       Single Family Residence       3       Vacation/Short-Term Rental       5       C       C       C         4       Royaties received       4       A       B       C       C       C         4       Royaties received       4       C       C       C       C       C       C         5       Advartising       5       C			-									-
dimmissibilities         above, report the number of fair refut and personal use days. Check the OW box only if you meet the requirements to file as a qualified joint venture. See instructions.         Days         Use Days           C         a qualified joint venture. See instructions.         A         36.5		Type of Property	2 For each rental real estate pro	operty listed					Fair Renta	Personal	QJV	ī
A       2       Description table days. Check the Gord Datase a qualified joint venture. See instructions.       A       365       Description table days. Check the Gord Datase a qualified joint venture. See instructions.         Type of Property:       1       Single Family Residence       3       Vacation/Short-Term Rental       5       C         Multi-Family Residence       4       C       C       C       C       C         Isingle Family Residence       4       C       C       C       C       C         Income:       Properties:       A       B       C       C       C         3       Rents received       4       C       C       C       C         4       Rents received       4       C       C       C       C         5       Advertising       5       C       C       C       C       C         6       Auto and travel (see instructions)       6       C			above, report the number of fa	air rental and								
B       2       a qualified pint venture. See instructions.       B       365         Type of Property:       3 Vacaton/Short-Term Rental       5 Lad       7 Self Rental         I Single Family Residence       3 Vacaton/Short-Term Rental       5 Lad       7 Self Rental         Income:       Properties:       A       B       C         Income:       Income:       Income:       Income:       Income:         Income:       Income:       A       B       C         Income:       Income:       Income:       Income:       Income:         Income:       Income:       Income:       Income:       Income:       Income:         Income:       Income:       Income: <th< th=""><td>Α</td><td>· · · · · · · · · · · · · · · · · · ·</td><td>only if you meet the requireme</td><td>ents to file as</td><td></td><td></td><td></td><td>Α</td><td>365</td><td></td><td></td><td>1</td></th<>	Α	· · · · · · · · · · · · · · · · · · ·	only if you meet the requireme	ents to file as				Α	365			1
Type of Property:         1 Single Family Residence       3 Vacation/Short-Term Rental       5 Land       7 Self-Rental         2 Multi-Family Residence       4 Commercial       6 Royatties       8 Other (describe)         Income:       Properties:       A       B       C         3 Rents received       4       4       Expenses:       A       B         5 Adventsing       6       -       -       -       -         6 Auto and travel (see instructions)       6       -       -       -       -         7 Cleaning and maintenance       7       7778.       -		2	a qualified joint venture. See i	nstructions.				В	365			-
1 Single Family Residence       3 Vacation/Short Term Rental       5 Land       7 Self-Rental         2 Multi-Family Residence       4 Commercial       6 Royatiles       8 Other (describe)         Income:       Properties:       A       B       C         3 Rents received       4	С							С				-
2         Multi-Family Residence         4         B         C           Income:         Properties:         A         B         C           3         Rents received         3         12,560.         6,699.           4         Royatties received         4	Typ	e of Property:	•									
Income:         Properties:         A         B         C           3         Rents received         3         12,560.         6,699.         4           4         Royalise received         4         4         5           5         Advertising         5         5         5           6         Auto and travel (see instructions)         6         7         778.           7         Cleaning and maintenance         7         778.         5           9         Insurance         9         612.         593.           10         Legal and other professional fees         10         288.         288.           11         Anagement fees         11         1,067.         1           12         5,183.         2,802.         1         1           13	1 S	ingle Family Residence	3 Vacation/Short-Term Rental	5 Land		7 Self-Rental						
3       12,560.       6,699.         4       Royalties received       4         Expenses:       5         5       Advortising         6       7         7       778.         8       1,150.         9       612.         9       612.         9       612.         9       612.         9       612.         9       612.         9       612.         9       612.         9       612.         9       612.         9       612.         9       612.         9       612.         9       612.         9       612.         9       612.         9       612.         9       612.         9       612.         10       288.         11       10.045.         12       5.183.         13       1.0070.         14       943.         17       1.1         18       5.488.         19       0.742.         19       3.570.	2 N	Iulti-Family Residence	4 Commercial	6 Royalties	s	8 Other (descr	ibe)					
4       Royalties received       4         Expenses:       5       Advertising       5         6       Auto and travel (see instructions)       6       7         7       778.       8       7         8       0.7150.       8       1.150.         9       0.12.       593.       9         10       288.       288.       10         11       1.045.       1.067.       1         12       Mortgage interest paid to banks, etc. (see instructions)       12       5.183.       2.802.         13       Other interest       13       9       1.0770.         14       943.       1.0770.       15         15       10       2.888.       4.353.         14       943.       1.0770.       15         15       1.0770.       15       10       1.0770.         15       1.0770.       15       1.0770.       15         17       Uitlites       1.0770.       15       1.0770.         18       5.488.       4.353.       1.0770.       10         20       20.548.       14.511.       20       20.548.       14.511.         21 </th <td>Inc</td> <td>ome:</td> <td></td> <td>Properties:</td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>С</td> <td></td> <td></td>	Inc	ome:		Properties:				-		С		
Expenses:       5       Advertising       5         6       Auto and travel (see instructions)       6	3	Rents received			3	12,56	0.	6,	699.			
5       Advertising       5       6         6       Auto and travel (see instructions)       6       7         7       Cleaning and maintenance       7       7778.         8       1,150.       7         9       612.       593.         9       12.593.       10         10       Legal and other professional fees       10       288.       288.         11       1,045.       1,067.       11         12       5,183.       2,802.       11         13       Other interest       13	4	Royalties received			4							
6       4.uto and travel (see instructions)       6         7       7778.         8       Commissions       8         9       612.       593.         10       Legal and other professional fees       10       288.       288.         11       Management fees       11       1,045.       1,067.         12       Mortgage interest paid to banks, etc. (see instructions)       12       5,183.       2,802.         13       Other interest       13	Exp	enses:										
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7Cleaning and maintenance7778.8Commissions81,150.9Insurance9612.593.10Legal and other professional fees10288.288.11Management fees111,045.1,067.12Mortgage interest paid to banks, etc. (see instructions)125,183.2,802.13Other interest13	6				6							
9       612.       593.         10       Legal and other professional fees       10       288.       288.         11       Management fees       11       1,045.       1,067.         12       Mortgage interest paid to banks, etc. (see instructions)       12       5,183.       2,802.         13	7				7							
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Maragement fees       11       1,045.       1,067.         12       Mortgage interest paid to banks, etc. (see instructions)       12       5,183.       2,802.         13       Other interest       13	9				9							
12       Mortgage interest paid to banks, etc. (see instructions)       12       5,183.       2,802.         13       Other interest       13       14       943.       1,070.         15       Supplies       15       15       16       1,319.       768.         16       1,319.       768.       17       18       5,488.       4,353.       19         19       0ther (list) > STMT 10       STMT 11       19       3,742.       3,570.       20       20,548.       14,511.       19       3,742.       3,570.       20       20,548.       14,511.       19       3,742.       3,570.       20       20,548.       14,511.       19       3,742.       3,570.       20       20,548.       14,511.       10       11       10       11       10       11       10       11       10       11       10       11       10       11       10       11       10       11       10       11       10       11       10       11       11       11       10       11       10       11       11       11       11       11       10       11       11       11       11       11       11       11       11       11	10	Legal and other profess	sional fees		10							
13       Other interest       13       14       943.1,070.         14       Repairs       14       943.1,070.       15         15       Supplies       15       16       1,319.768.         17       18       Depreciation expense or depletion       18       5,488.4,353.       14         17       18       Depreciation expense or depletion       18       5,488.4,353.       14         19       3,742.3,570.       20       20,548.14,511.       19       3,742.3,570.         20       20,548.14,511.       14       943.14,511.       14       943.14,511.         21       -7,9887,812.       20       20,548.14,511.       21       -7,812.         22       Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)       22       0.9       0.9       9         23       Total of all amounts reported on line 3 for all rental properties       23a       19,259.       14       23d       9,841.       23d       9,841.         23       Total of all amounts reported on line 20 for all properties       23d       35,059.       24       0.0       25       25       0.9       25       0.9       25       0.9       0.9       25       0.9 <t< th=""><td>11</td><td>Management fees</td><td></td><td></td><td>11</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	11	Management fees			11							
14Repairs14 $943.$ $1,070.$ 15Supplies1516 $1,319.$ $768.$ 16 $1,319.$ $768.$ 1716 $1,319.$ $768.$ 17Utilities1718 $5,488.$ $4,353.$ 1919Other (list) $\blacktriangleright$ STMT 10STMT 1119 $3,742.$ $3,570.$ 20Total expenses. Add lines 5 through 1920 $20,548.$ $14,511.$ 21Subtract line 20 from line 3 (rents) and/or 4 (royatties). If result is a (loss), see instructions to find out if you must file Form 6198 $21$ $-7,988.$ $-7,812.$ 22Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) $23a$ $19,259.$ $23b$ 23aTotal of all amounts reported on line 3 for all rental properties $23a$ $19,259.$ $23b$ bTotal of all amounts reported on line 12 for all properties $23a$ $9,841.$ eTotal of all amounts reported on line 20 for all properties $23d$ $9,841.$ eTotal of all amounts reported on line 21. Do not include any losses $24$ $0.$ 24Losses. Add positive amounts shown on line 21. Do not include any losses $24$ $0.$ 25 $0.$ $0.$ $25$ $0.$ 26Total rental real estate and royalty income or (loss). 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	12				12	5,18	3.	2,	802.			
15Supplies1516Taxes1517161,31918Depreciation expense or depletion1819Other (list) $\blacktriangleright$ STMT 10STMT 11193,7423,57020Total expenses. Add lines 5 through 19202020,54814,51121Subtract 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 619821220.10.123Total of all amounts reported on line 3 for all rental properties23a2319,259.24Total of all amounts reported on line 12 for all properties23a230,841.2335,059.24Income. Add positive amounts shown on line 21. Do not include any losses24240.250.26Total rental real estate and royalty income or (loss). 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	13	Other interest			13		-					
16Taxes16 $1, 319.$ $768.$ 17Utilities1718 $5, 488.$ $4, 353.$ 19Other (list) $\blacktriangleright$ STMT 10STMT 1118 $5, 488.$ $4, 353.$ 19Other (list) $\blacktriangleright$ STMT 10STMT 1119 $3, 742.$ $3, 570.$ 20Total expenses. Add lines 5 through 1920 $20, 548.$ $14, 511.$ 21Subtract line 20 from line 3 (rents) and/or 4 (royatties). If result is a (loss), see instructions to find out if you must file Form 6198 $21$ $-7, 988.$ $-7, 812.$ 22Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) $22$ $0.)($ $0.)($ 23aTotal of all amounts reported on line 3 for all rental properties $23a$ $19, 259.$ $23b$ cTotal of all amounts reported on line 12 for all properties $23c$ $7, 985.$ $23d$ cTotal of all amounts reported on line 18 for all properties $23d$ $9, 841.$ $23d$ cTotal of all amounts reported on line 21. Do not include any losses $24$ $0.$ 24O. $25$ $0.$ $25$ $0.$ 25Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here $25$ $0.$ 26Total rental real estate and royalty income or (loss). 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 10400, line 17, or Form 1040NR, line $24$	14	Repairs			14	94	.3.	1,	070.			
17       Utilities       17       17         18       Depreciation expense or depletion       18       5,488.4,353.         19       Other (list) ▶ STMT 10       STMT 11       19       3,742.3,570.         20       20,548.14,511.       14,511.         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 Form 6198       21       -7,9887,812.         22       Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)       22       0.9(       0.9(         23a       Total of all amounts reported on line 3 for all rental properties       23a       19,259.       23b         b       Total of all amounts reported on line 12 for all properties       23a       9,841.       23e       35,059.         24       0.4       0.9       0.9       0.9       0.9       0.9         23a       19 amounts reported on line 21. Do not include any losses       24       0.4       0.4         23a       19,841.       23e       35,059.       0.9       0.9       0.9         24       0.4       0.4       0.9       0.9       0.9       0.9       0.9         23b       10 call amounts reported on line 21. Do not include any losses	15	Supplies			15		-					
18       Depreciation expense or depletion       18       5,488.4,353.         19       Other (list) ► STMT 10 STMT 11       19       3,742.3,570.         20       20,548.14,511.       20       20,548.14,511.         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 Form 6198       21       -7,9887,812.         22       Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)       23a       19,259.         23a       Total of all amounts reported on line 3 for all rental properties       23a       19,259.         b       Total of all amounts reported on line 12 for all properties       23d       7,985.         c       Total of all amounts reported on line 12 for all properties       23d       9,841.         c       Total of all amounts reported on line 21. Do not include any losses       24       0.         24       0.       25       0.)       25       0.)         25       0.0       O.       25       0.)       0.	16	Taxes			16	1,31	.9.		768.			
19       Other (list) ▶ STMT 10       STMT 11       19       3,742.3,570.         20       Total expenses. Add lines 5 through 19       20       20,548.14,511.         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 Form 6198       21       -7,98877,812.         22       Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)       22       0.9(       0.9(         23a       Total of all amounts reported on line 3 for all rental properties       23a       19,259.       23b         23a       Total of all amounts reported on line 12 for all properties       23d       9,841.       23e       35,059.         24       O.       O.       O.       O.       O.       O.       O.       O.         25       Losses. Add royalty losses from line 21 and rental real estate losses from line 22. 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       25       O.	17				17							
20       Total expenses. Add lines 5 through 19       20       20, 548.       14, 511.         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 Form 6198       21       -7, 988.       -7, 812.         22       Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)       23a       19, 259.         23a       Total of all amounts reported on line 3 for all rental properties       23a       19, 259.         b       Total of all amounts reported on line 12 for all properties       23a       7, 985.         c       Total of all amounts reported on line 18 for all properties       23d       9, 841.         e       Total of all amounts reported on line 20 for all properties       23e       35, 059.         24       O.       O.       O.       O.         25       Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here       25       O.         26       Total rental real estate and royalty income or (loss). 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       25       O.	18	Depreciation expense o	or depletion			5,48	8.					_
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 Form 6198       21       -7,988.       -7,812.         22       Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)       22       0.9       0.	19	Other (list)	10 STMT 11			3,74	2.	3,	570.			
(loss), see instructions to find out if you must file Form 6198       21       -7,988.       -7,812.         22       Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)       22       0.)       0.)       0.)         23a       Total of all amounts reported on line 3 for all rental properties       23a       19,259.         b       Total of all amounts reported on line 12 for all properties       23b       23c       7,985.         c       Total of all amounts reported on line 12 for all properties       23d       9,841.         e       Total of all amounts reported on line 20 for all properties       23e       35,059.         24       Income. Add positive amounts shown on line 21. Do not include any losses       24       0.         25       Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here       25       0.)         26       Total rental real estate and royalty income or (loss). 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       24       0.			0	r	20	20,54	. Ŭ •	14,	<u>-110</u>			_
22       Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)       22       0 •) (0 •)	21							-	010			
Form 8582 (see instructions)       22       0 •/       0 •/       0 •/       )         23a       Total of all amounts reported on line 3 for all rental properties       23a       19 , 259 •       )         b       Total of all amounts reported on line 4 for all royalty properties       23b       23b       )         c       Total of all amounts reported on line 12 for all properties       23c       7 , 985 •       23d       9 , 841 •         e       Total of all amounts reported on line 20 for all properties       23e       35 , 059 •       )         24       Income. Add positive amounts shown on line 21. Do not include any losses       24       0 •         25       Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here       25 ( 0 •)         26       Total rental real estate and royalty income or (loss). 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					21	-/,98	0.	-/,	012.			_
23a       Total of all amounts reported on line 3 for all rental properties       23a       19,259.         b       Total of all amounts reported on line 4 for all royalty properties       23b       23b         c       Total of all amounts reported on line 12 for all properties       23c       7,985.         d       Total of all amounts reported on line 18 for all properties       23d       9,841.         e       Total of all amounts reported on line 20 for all properties       23e       35,059.         24       Income. Add positive amounts shown on line 21. Do not include any losses       24       0.         25       Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here       25 (0.)         26       Total rental real estate and royalty income or (loss). 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       0	22											
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       7,985.         d       Total of all amounts reported on line 18 for all properties       23d       9,841.         e       Total of all amounts reported on line 20 for all properties       23d       9,841.         23e       35,059.       23e       35,059.         24       Income. Add positive amounts shown on line 21. Do not include any losses       24       0.         25       Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here       25       0.         26       Total rental real estate and royalty income or (loss). 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       0		•	,	·····	22	(		10				)
c       Total of all amounts reported on line 12 for all properties         d       Total of all amounts reported on line 18 for all properties         e       Total of all amounts reported on line 20 for all properties         23d       9,841.         23e       35,059.         24       0.         25       Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here       25         26       Total rental real estate and royalty income or (loss). 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								ту,	459.			
d       Total of all amounts reported on line 18 for all properties         e       Total of all amounts reported on line 20 for all properties         24       0.         25       Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here       25         26       Total rental real estate and royalty income or (loss). 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				ties					005			
e       Total of all amounts reported on line 20 for all properties       23e       35,059.         24       0.         25       Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here       25       25         26       Total rental real estate and royalty income or (loss). 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       0						ΕΕ						
24       0.         25       Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here       25         26       Total rental real estate and royalty income or (loss). 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												
<ul> <li>25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here</li> <li>26 Total rental real estate and royalty income or (loss). 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</li> </ul>		•	• •				23e	35,				
26 Total rental real estate and royalty income or (loss). 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												
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									· · · · ·			2
	20								,			
									26		0.	

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

Schedule E (Form 1040) 2017

721491 10-20-17

	lule E (Form 1040) 2017 (s) shown on return. Do not enter name and social secu	rity number if shown on page 1.			Attachm	ient Sequei			Page <b>2</b> Irity number					
MA	RGARET E. KOZAN													
	ion: The IRS compares amounts reported on ye	our tax return with amounts s	hown on Schedule(s) K	(-1										
	rt II Income or Loss From Pa				port a loss	from an	at-ris	k activity fo	r which					
	any amount is <b>not</b> at risk, you <b>m</b>													
27	Are you reporting any loss not allowed in a p						ed loss	from a						
	passive activity (if that loss was not reported								X No					
	If you answered "Yes," see instructions before													
28	,	- ) N		(b) <sub>Enter</sub> P <sub>fc</sub>	(C) Check if foreign partnership		<b>d)</b> Emp		(e) Check if any amount is					
20	•	<b>a)</b> Name			n partnership	identi	fication	n number	not at risk					
Α	MARGARET E. KOZAN, E	P.A.		S										
В														
C														
D		•	1		<u> </u>									
	Passive Income and		(b) Nonnoosius los		passive In									
	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive los from Schedule K-	is (i) a 1 deduc	ection 179 e ction from <b>Fc</b>		(	j) Nonpassiv from Sched	e income Iule K-1					
	(					140.			3,384.					
A B					5,	T <del>1</del> 0 •		100	5,504.					
C														
D														
 29a	Totals							168	3,384.					
b	Totals				5,	140.								
30	Add columns (g) and (j) of line 29a	•	-				30	168	3,384.					
31	Add columns (f), (h), and (i) of line 29b						31	( 5	5,140.)					
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the													
_	result here and include in the total on line 41	below					32	163	3,244.					
Pa	rt III Income or Loss From Est	ates and Trusts												
33		(a) Name						(b) Em identificatio						
								Including						
A B							_							
	Passive Inc	come and Loss	I		Nonpa	assive Ir	ncome	and Loss						
	(c) Passive deduction or loss allowe	d (d) P	assive income	(e) De	duction or lo			(f) Other inco						
	(attach Form 8582 if required)	from	Schedule K-1	from	Schedule K	-1		Schedule						
Α														
В														
34a	Totals													
b	Totals							-						
35							35							
36 27	Add columns (c) and (e) of line 34b Total estate and trust income or (loss). Con	abina linaa 25 and 26. Entar t					36	(	)					
37	rt IV Income or Loss From Rea						37 dual	Holder						
Pd		(b) Employer	(c) Excess inclusion	from I (d) T	axable incor	ne (net	Juai	(e) Income	e from					
38	(a) Name	identification number	Schedules Q, line (see instructions	2c líośs	) from <b>Scheo</b> line 1b	dulès Q,		Schedules C						
				,										
39	Combine columns (d) and (e) only. Enter the	result here and include in the	total on line 41 below	<u> </u>		<u> </u>	39							
Ра	rt V Summary													
40	Net farm rental income or (loss) from Form 4	1835. Also, complete line 42 t	pelow				40							
41	Total income or (loss). Combine lines 26, 32, 3		· · · · · ·	or Form 1040	NR, line 18	►	41	163	3,244.					
42	Reconciliation of farming and fishing incon		-											
	reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1													
40	(Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions)													
43	Reconciliation for real estate professionals													
	enter the net income or (loss) you reported anywhere activities in which you materially participated under t			43										
	activities in which you materially participated under t	The passive activity IUSS fulles		-10					10.40\ 00.47					

721501 10-20-17

Schedule E (Form 1040) 2017

9

#### **INCOME FROM PASSTHROUGH STATEMENT, PAGE 1**

SCHEDULE E					, -		_	
Name MARGARET E. KOZAN							SSN/EIN	
Passthrough MARGARET E. KOZAN,	P.A MARGARE	F E. KOZAN, P.A	. ID					AXPAYER
S CORPORATION								
		Prior Year Unallowed	Disallowed Due to	Prior Year Unallowed	Disallowed Due to		Disallowed Passive	
NONPASSIVE	K-1 Input	Basis Loss	Basis Limitation	At-Risk Loss	At-Risk	Loss	Loss	Tax Return
SCHEDULE E, PAGE 2								
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.
FORM 4797								
Section 1231 gain (loss)								
Section 179 recapture on disposition								
SCHEDULE D								
Net short-term cap. gain (loss)								
Net long-term cap. gain (loss)								
Section 1256 contracts & straddles								
FORM 4952								
Investment interest expense - Sch. A								
Other net investment income								
ITEMIZED DEDUCTIONS								
Charitable contributions	660.							660.
Deductions related to portfolio income								
Other								

2017

#### **INCOME FROM PASSTHROUGH STATEMENT, PAGE 2**

2017

SCHEDULE E								
Name MARGARET E. KOZAN							SSN/EIN	
Passthrough MARGARET E. KOZAN,	P.A MARGARE	ET E. KOZAN, P.A	· ID				_	TAXPAYER
S CORPORATION					•		_	
		Prior Year Unallowed	Disallowed Due to	Prior Year Unallowed	Disallowed Due to	Prior Year Passive	Disallowed Passive	
NONPASSIVE	K-1 Input	Basis Loss	Basis Limitation	At-Risk Loss	At-Risk	Loss	Loss	Tax Return
INTEREST AND DIVIDENDS								
Interest income								
Interest from U.S. bonds								
Ordinary dividends								
Qualified dividends								
Tax-exempt interest income								
FORM 6251								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss								
Beneficiary's AMT adjustment								
Depletion (other than oil)								
Other								
MISCELLANEOUS								
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								

5	Sch	edule	E		P	ASSTHROU	JGH RECAP	- BASIC IN	FORMATIO	N					_	2017
		RGARE	г е. к	OZAN												
	Т		Schedule	K-1 Line Reference: (1065/1120S/104	1) 1/1/6	2/2/7	3/3/8	*	*	5/4/1	*	6a/5a/2a	7/6/*	8/7/3	9a/8a/4a	4/*/*
I S J	E	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)	
т	s	1	1	MARGARET E. KOZAN, P.A.	168,384.											
L	$\square$															
L																
L																
L																
L																
L	Ш															
L	Ш															
L	Ш															
L	Ш															
L																
L																
Totals													Oshadula E			
С	omp	onent	of:		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 Line Refe (1065/112	K-1 rence: 20S/1041)	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		AMT Depr Adj on Post 86 Property	Minimum Tax Adjustment	Exclusion Items
1	1				660.	5,140.						4,674.	33,491.				
Totals					660.	5,140.						4,674.	33,491.				
Compor	nent of:	Form 4797, Line 2	Form 4797, Line 10	Schedule E, Page 2, Various	Schedule A, Lines 16 & 17		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 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

Schedule Line Refe (1065/112		17/15/*	15/13/13	15/13/*	*/*/10	*/*/11	18/16/14	18/16/*	18/16/*	*	*	*	*	*	*	*	*
Entity No.	Act. No.	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	Nondeduc- tible 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.								
Compor	nent 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 Line Refer (1065/112	K-1 rence: 20S/1041)	*/*	13/12/*	13/12/*	13/12/*	13/*/*	13/*/*	13/*/*	11/10/5	*	9c/8c/4c	20/17/*	*	*/*/9	13/12/*	*	13/12/*
Entity No.	Act. No.	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	Income	Medical Payments for 2% Owner	Section 59(e)(2) Expenditure
Totals																	
Compor		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

	IXIE BELLE DRIVE - 2053 DIXIE					_	венив	ULE E- 2	_	_			_	
Asset No.	Description	Date Acquired	Method	Life	C o n v	ne Unadjusted <sup>o.</sup> 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	HY1(	5 994.				994.	232.		33.	265.
4	HOUSE	01/02/07	SL	27.50	MM1 (	5 150,000.				150,000.	33,386.		5,455.	38,841.
5	LAND	01/02/07	L		нү	25,800.				25,800.			0.	٥.
	TOTAL SCH E DEPRECIATION					176,794.				176,794.	33,618.		5,488.	39,106.
			_											

728111 04-01-17

(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

#### 2017 DEPRECIATION AND AMORTIZATION REPORT

#### 415 LAKEPOINTE DRIVE #210 - 415 LAKEPO

#### SCHEDULE E- 1

	KEPOINTE DRIVE #210 - 415 LAK							DCILED	JLE E- 1						
Asset No.	Description	Date Acquired	Method	Life	C L o L v	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
1	LOAN COSTS	03/20/06	SL	30.00	HY1	16	2,800.				2,800.	1,005.		93.	1,098.
2	CONDO COST / BASIS	03/20/06	SL	27.50	MM1	16	117,152.				117,152.	36,655.		4,260.	40,915.
	TOTAL SCH E DEPRECIATION						119,952.				119,952.	37,660.		4,353.	42,013.
						_									
						_									
						_									

728111 04-01-17

(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

	4440				Foreign <sup>-</sup>	Tax Cre	dit		⊢	OMB No. 1545-0121
Form						state, or Trus				2017
Depa	artment of the Treas	urv		Attac	ch to Form 1040	), 1040NR, 104	41, or 990-T.			Attachment
Inter	artment of the Treas nal Revenue Service	e <sup>(99)</sup>	► Go to	www.irs.gov	/Form1116 for i	nstructions a	1			Sequence No. 19
Nan	ne							dentifying numb	er as shown on	page 1 of your tax return
ма	RGARET		' 7 NT							
-				oma listad bala	w Son Catagoria	o of Incomo in	the instructions	Chack only one	hoy on oach [	orm 1116. Report all
	ounts in U.S. dolla				w. See Calegone.				DUX UII CAUII I	
_	X Passive ca			Section 901	(i) income		e Lump	-sum distributio	ns	
<b>b</b> [		tegory incom		_	me re-sourced by	treaty				
f R	esident of (name	of country)	OTHER	COUNTR	IES					
No	<b>te:</b> If you paid t	axes to only	y one foreign c	ountry or U.S	possession, us	e column A in l	Part I and line	A in Part II. If y	ou paid taxe	es to
	-		· · · · · · · · · · · · · · · · · · ·	· · ·	separate colum					
Pa	art I Taxab	le Income	or Loss From	Sources Out	side the United	-				
						Foreign Coun				
	Entor the ne	ma of tha f	oreign countr	or U.S.	A OTHER		В	С	()	Add cols. A, B, and C.)
g					COUNTRIE	s				
1a	<b>.</b> .									
	and of the type		5							
									1a	
b	Check if line 1a	is compensa	ation for persona	l services as						
			pensation from							
			used an alternat							
			structions)	,						
Dec	ductions and l	osses (Gau	tion: See instr	uctions.):						
2	Expenses defin	nitely related	to the income o	n line 1a						
3			ctions not defin							
a			or standard ded		4,1	30.				
b			itement)							
с	Add lines 3a ar				4,1	30.				
d	Gross foreign s	ource incom	e							
е			ces		202,8					
f	Divide line 3d b				.00	000				
g	Multiply line 3c	•								
4	Pro rata share									
а	0 0		e the Worksheet he instructions)							
b	Other interest e		ine msu ucuons)							
5	Losses from fo	• • • • • • • • • • • • • • • • • • • •								
6		•	5						6	
	Subtract line 6 f				15, page 2				> 7	
	art II Fore		s Paid or A	ccrued						
C	redit is claimed for taxes				Foreig	n taxes paid	or accrued			
	(you must		In forei	gn currency	1			In U.S. dolla	ars	
Ę	check one)	Тахаа	withhold at oour	oo on:	(n) Other	Тахаа	withhold at agu	r00.00	(r) Other	
āl	(h) X Paid	Taxes	withheld at sour		foreign taxes paid or	Taxes	s withheld at sou	1.6 011.	foreign taxes paid	taxes paid or accrued (add cols.
엄	(i) Accrued (j) Date paid or accrued	(k) Dividends	(I) Rents and royalties	(m) Interest	accrued	(0) Dividends	( <b>p</b> ) Rents and royalties	(q) Interest	accrued	(o) through (r))
A	··· or accrued	() =	royalties			(•) =://doi/d3	··· royalties	(4)		
B										
c			1							
8	Add lines A thro	ough C, colur	nn (s). Enter the	total here and	on line 9, page 2		<u></u>		►	8
LHA	A For Paperw	ork Reduc	tion Act Notic	e, see instru	ctions.					Form <b>1116</b> (2017)

711501 12-21-17

_	m 1116 (2017) MARGARET E. KOZAN					Page <b>2</b>
Pa	art III Figuring the Credit					
9	Enter the amount from line 8. These are your total foreign taxes paid or accrued					
	for the category of income checked above Part I	9				
10	Carryback or carryover (attach detailed computation)	10				
11	Add lines 9 and 10	11				
12	Reduction in foreign taxes	12				
13	Taxes reclassified under high tax kickout	13				
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit			14		
15	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	15				
16	Adjustments to line 15	16				
17	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.)	17				
18	Individuals: Enter the amount from Form 1040, line 41; or Form 1040NR, line 39.					
	Estates and trusts: Enter your taxable income without the deduction for your					
	exemption	18				
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see in	stru	ctions.			
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"			19		
	Individuals: Enter the total of Form 1040, lines 44 and 46. If you are a nonresident alien, enter the					
	42 and 44. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total	of Fo	orm 990-T, lines 36, 37,			
	and 39. Foreign estates and trusts should enter the amount from Form 1040NR, line 42			20		
	Caution: If you are completing line 20 for separate category e (lump-sum distributions), see instru					
21	Multiply line 20 by line 19 (maximum amount of credit)			21		
	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through the state of the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through the state of t	ough	27 and enter this			
	amount on line 28. Otherwise, complete the appropriate line in Part IV			22		
Pa	art IV Summary of Credits From Separate Parts III					
23	Credit for taxes on passive category income	23				
24	Credit for taxes on general category income	24				
	Credit for taxes on certain income re-sourced by treaty	25				
26	Credit for taxes on lump-sum distributions	26				
27	Add lines 23 through 26			27		
28	Enter the smaller of line 20 or line 27			28		0.
29	Reduction of credit for international boycott operations			29		
30	Subtract line 29 from line 28. This is your foreign tax credit. Enter here and on Form 1040, line 48	3;				
	Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 41a			30		0.
					Form <b>111</b>	<b>6</b> (2017)

711511 12-21-17

DOES NOT APPLY

Form	6251	
	tment of the Treasury al Revenue Service	(9

## **Alternative Minimum Tax - Individuals**

► Go to www.irs.gov/Form6251 for instructions and the latest information. Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074 ſ ZU Attachment Sequence No. 32

Your social security number

Name(s) shown on Form 1040 or Form 1040NR

M	ARGARET E. KOZAN		
Ρ	art 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.)	1	164,156.
2	Reserved for future use	2	
	Taxes from Schedule A (Form 1040), line 9	3	4,130.
	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
	If Form 1040, line 38, is \$156,900 or less, enter -0 Otherwise, see instructions	6	0.
7	Tax refund from Form 1040, line 10 or line 21	7	
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock, see instructions	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss)	19	0.
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is		
_	more than \$249,450, see instructions.)	28	168,286.
Ρ	Part II Alternative Minimum Tax (AMT)		
29	Exemption. (If you were under age 24 at the end of 2017, see instructions.)		
	IF your filing status is AND line 28 is not over THEN enter on line 29		
	Single or head of household \$120,700 \$54,300		
	Married filing jointly or qualifying widow(er) 160,900		
	Married filing separately 80,450 42,250 STMT 13	29	42,403.
	If line 28 is over the amount shown above for your filing status, see instructions.		
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	30	125,883.
31	● If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.		
	• If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends		
	on Form 1040, line 9b; <b>or</b> 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.		~ ~ ~ ~ ~
	• All others: If line 30 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 30 by	31	32,713.
	26% (0.26). Otherwise, multiply line 30 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing		
	separately) from the result.		
32	Alternative minimum tax foreign tax credit (see instructions)	32	
	Tentative minimum tax. Subtract line 32 from line 31	33	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		<b>.</b>
	that tax without using Schedule J before completing this line (see instructions)	34	37,791.
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0 Enter here and on Form 1040, line 45	35	0.

70-03AW1

18

Fo	m 6251 (2017) MARGARET E. KOZAN		Page <b>2</b>
	art 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 Works	heet in	the instructions.
36	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	36	125,883.
37	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	37	157.
38	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	38	0.
39	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 smaller 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	39	157.
40	Enter the smaller of line 36 or line 39	40	157.
41	Subtract line 40 from line 36	41	125,726.
42	If line 41 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 41 by 26% (0.26). Otherwise	e,	
	multiply line 41 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result	42	32,689.
43	Enter:		
	• \$75,900 if married filing jointly or qualifying widow(er),		
	\$37,950 if single or married filing separately, or	43	37,950.
	• \$50,800 if head of household.		
44	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		150 040
	are filing Form 2555 or 2555-EZ, see instructions for the amount to enter		159,949.
	Subtract line 44 from line 43. If zero or less, enter -0-		0.
46	Enter the smaller of line 36 or line 37	46	157.
	Enter the smaller of line 45 or line 46. This amount is taxed at 0%	47	0.
48	Subtract line 47 from line 46	48	157.
49	Enter:		
	<ul> <li>\$418,400 if single</li> <li>\$235,350 if married filing separately</li> </ul>		410 400
	• \$470,700 if married filing jointly or qualifying widow(er)	49	418,400.
	• \$444,550 if head of household		0
	Enter the amount from line 45	50	0.
51	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,	-	159,949.
EO	see instructions for the amount to enter		159,949.
52	Add line 50 and line 51 Subtract line 52 from line 49. If zero or less, enter -0-	52 53	258,451.
			157.
	Enter the smaller of line 48 or line 53	55	24.
	Multiply line 54 by 15% (0.15) Add lines 47 and 54	56	157.
50	Add lines 47 and 54 If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.	- 50	13/1
57		57	0.
	Subtract line 56 from line 46	58	
50	Multiply line 57 by 20% (0.20) If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.	- 50	
50	Add lines 41, 56, and 57	59	
	Subtract line 59 from line 36		
	Multiply line 60 by 25% (0.25)	61	
	Add lines 42, 55, 58, and 61	62	32,713.
	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	63	32,730.
64	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	64	32,713.
719			Form <b>6251</b> (2017)

19 07080406 757954 70-03068.000 2017.03030 KOZAN, MARGARET E.

70-03AW1

#### ALTERNATIVE MINIMUM TAX RECONCILIATION REPORT

Social Security Number

Name(s)

### MADCARET E KOZAN

MARGARET E. KOZAN							
					Adjustment		
			Form 6251, Line 17	Form 6251, Line 18	Form 6251, Line 19	Form 6251, Line 20	Form 6251 Other Adjustment
MARGARET	E. KOZAN, P.A	Y					
		168,384.					
* AMT N	ET INCOME	168,384.					
	D MARGARET • * REGUL	Description MARGARET E. KOZAN, P.A * REGULAR INCOME	Description Income MARGARET E. KOZAN, P.A	Description Income Form 6251, Line 17 MARGARET E. KOZAN, P.A • * REGULAR INCOME 168, 384.	Description Income Form 6251, Line 17 Form 6251, Line 18 MARGARET E. KOZAN, P.A	Description Income Form 6251, Line 17 Form 6251, Line 18 Form 6251, Line 19 MARGARET E. KOZAN, P.A	Description Income Form 6251, Line 17 Form 6251, Line 18 Form 6251, Line 19 Form 6251, Line 20 MARGARET E. KOZAN, P.A

				ALT	ERNATIVE	MINIMU	M TAX			
	4440				Foreign Tax Credit					MB No. 1545-0121
Form	1116			(Individual, Estate, or Trust)				2017		
Depa	rtment of the Treasu al Revenue Service	iry (99)	► Co to		ch to Form 1040 /Form1116 for i			information		Attachment Sequence No. 19
Nam		(00)		www.irs.gov						e 1 of your tax return
- Tuann	•									
MA	RGARET I	E. KOZ	AN							
					w. See Categories	s of Income in	the instructions.	. Check only one	box on each For	n 1116. Report all
amo	unts in U.S. dolla	irs except wh	ere specified in I	Part II below.						
a 🗋		tegory incom		Section 901			e Lump	o-sum distributio	ons	
b∟	General ca	tegory incom	e d	Certain inco	me re-sourced by	treaty				
					<b>TD</b> <i>A</i>					
-	sident of (name						<u> </u>			
	• •	-	-	•	possession, us			-	ou paid taxes t	0
					separate colum side the United					
14					1		try or U.S. Po			Total
					Α		B	C	bbA)	cols. A, B, and C.)
g	Enter the na	ne of the fo	oreign country	or U.S.	OTHER		2		() (uu	
3					COUNTRIE	S				
1a	Gross income f									
	and of the type		-							
									1a	
b	Check if line 1a		-							
			pensation from							
			used an alternati	ve basis to						
<u></u>	determine its so	•	,	<b>&gt;</b>						
Ded	luctions and lo	osses (Cau	tion: See instri	uctions.):						
2			to the income o							
3	Pro rata share of	,	not defin							
a	Certain itemized			-						
b	Other deduction									
č										
d	Gross foreign s									
е	Gross income f				202,8	25.				
f	Divide line 3d b				.00	000				
g	Multiply line 3c	by line 3f 🛄								
4	Pro rata share o	of interest exp	ense:							
а	Home mortgage			for						
			he instructions)							
b	Other interest e									
5	Losses from for Add lines 2, 3g,									
6	Subtract line 6 fr			ere and on line	15 nage 2				6 ► 7	
	rt II Forei				10, page 2					
	redit is claimed	<b>J</b>			Foreig	n taxes paid	or accrued			
	for taxes (you must		In forei	gn currency	-			In U.S. dolla	ars	
≥	check one)				(n)Other				(r) Other	(s) Total foreign
Country	h) X Paid	Taxes	withheld at sour	ce on:	foreign	Taxes	s withheld at sou	rce on:	foreign	taxes paid or
				taxes paid or				taxes paid or	accrued (add cols. (a) through $(r)$ )	
	(j) Date paid or accrued	(k) Dividends	(I) Rents and royalties	( <b>m</b> ) Interest	accrued	(0) Dividends	( <b>p</b> ) Rents and royalties	(q) Interest	accrued	(o) through (r))
Α										
В							ļ			
c	A d d 11m c = A 41								<u> </u>	
			.,		on line 9, page 2				8	Eorm 1116 (0017)
LHA	For Paperw	ORK REDUCT	IION ACT NOTIC	e, see instruc	Suons.					Form <b>1116</b> (2017)
71150	01 12-21-17									

#### ALTERNATIVE MINIMUM TAX

	n 1116 (2017) MARGARET E. KOZAN					Page <b>2</b>
	art III Figuring the Credit			_		
9	Enter the amount from line 8. These are your total foreign taxes paid or accrued					
	for the category of income checked above Part I	9				
10	Carryback or carryover (attach detailed computation)	10		-		
	Add Bass O and 40					
11	Add lines 9 and 10	11		-		
40	Deduction in ferrige taxes					
12	Reduction in foreign taxes	12		-		
12	Taxes reclassified under high tax kickout	13				
13	i axes reclassified under nigh tax kickout	13				
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit			14		
	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	15				
16	Adjustments to line 15	16				
17	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.)	17				
18	Individuals: Enter the amount from Form 1040, line 41; or Form 1040NR, line 39.					
	Estates and trusts: Enter your taxable income without the deduction for your					
	exemption	18				
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see in					
	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"			19		
20	Individuals: Enter the total of Form 1040, lines 44 and 46. If you are a nonresident alien, enter the					
	42 and 44. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total					
	and 39. Foreign estates and trusts should enter the amount from Form 1040NR, line 42			20		
01	<b>Caution:</b> If you are completing line 20 for separate category <b>e</b> (lump-sum distributions), see instru Multiply line 20 by line 19 (maximum amount of credit)			21		
	Multiply line 20 by line 19 (maximum amount of credit) Enter the <b>smaller</b> of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 thro	ուլսի շ	97 and enter this	21		
~~	amount on line 28. Otherwise, complete the appropriate line in Part IV		•	22		
P	art IV Summary of Credits From Separate Parts III					
		23				
	Credit for taxes on general category income	24				
	Credit for taxes on certain income re-sourced by treaty	25				
		26				
	Add lines 23 through 26			27		
28	Enter the smaller of line 20 or line 27			28		0.
29	Reduction of credit for international boycott operations			29		
30	Subtract line 29 from line 28. This is your foreign tax credit. Enter here and on Form 1040, line 48					-
	Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 41a		►	30	L	0.
					Form <b>11</b>	<b>16</b> (2017)

22

Form **8889** 

Department of the Treasury

Internal Revenue Service

## Health Savings Accounts (HSAs)

OMB No. 1545-0074 **2017**Attachment
Sequence No. **52** 

Attach to Form 1040 or Form 1040NR.

Go to www.irs.gov/Form8889 for instructions and the latest information.

Name(s) shown on Form 1040 or Form 1040NR

#### MARGARET E. KOZAN

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ►

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part IHSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly<br/>and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2017 (see instructions)	Self-only	/ Eamily
2	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		
3	instructions) 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 for for the operation of the o	2	3,400.
4	family coverage). <b>All others,</b> see the instructions for the amount to enter 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		5,4000
5 6	Subtract line 4 from line 3. If zero or less, enter -0- Enter the amount from line 5. But if you and your spouse each have separate HSAs and had		3,400.
7	family coverage under an HDHP at any time during 2017, see the instructions for the amount to enter If you were age 55 or older at the end of 2017, married, and you or your spouse had family	6	3,400.
	coverage under an HDHP at any time during 2017, enter your additional contribution amount (see instructions)	7	
8 9 10	Add lines 6 and 7         Employer contributions made to your HSAs for 2017         Qualified HSA funding distributions         10		3,400.
11 12	Add lines 9 and 10		3,400.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040,         line 25, or Form 1040NR, line 25         Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).	13	3,400.
_			

**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.

14 a	Total distributions you received in 2017 from all HSAs (see instructions)	14a	
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)	14b	
с	Subtract line 14b from line 14a	14c	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	
16	Taxable HSA distributions. 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	16	
17 a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional		
	20% Tax(see instructions), check here		
b	Additional 20% tax(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	17b	
LHA	For Paperwork Reduction Act Notice, see your tax return instructions.		Form <b>8889</b> (2017)

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Forr	n 8889 (2017)		Page 2
Pa	Income and Additional Tax for Failure To Maintain HDHP Coverage. See the ir completing this part. If you are filing jointly and both you and your spouse each ha complete a separate Part III for each spouse.		
18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	<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	20	
21	Additional tax. 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	21	
			Form <b>8889</b> (2017)

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Form <b>8582</b>	
Department of the Treasury	

Internal Revenue Service (99)

Name(s) shown on return

# Passive Activity Loss Limitations See separate instructions.

Attach to Form 1040 or Form 1041.

Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008	
2017	
Attachment Sequence No. 88	

Identifying number

MA	RGARET E. KOZAN				
Pa	Int I 2017 Passive Activity Loss Caution: Complete Worksheets 1, 2	, and	3 before completing Part	I.	
Rer	tal Real Estate Activities With Active Participation (For the definition of active p				
Spe	cial Allowance for Rental Real Estate Activities in the instructions.)				
1a	Activities with net income (enter the amount from Worksheet 1, column (a))	<b>1</b> a			
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	( 15,800	1	
с	Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(		
d	Combine lines 1a, 1b, and 1c.			/ 1d	-15,800.
	nmercial Revitalization Deductions From Rental Real Estate Activities				,
	Commercial revitalization deductions from Worksheet 2, column (a)	2a	(		
	Prior year unallowed commercial revitalization deductions from			-	
D.	Worksheet 2, column (b)	2b	(	)	
с	Add lines 2a and 2b			2c	( )
	Other Passive Activities				
3a	Activities with net income (enter the amount from Worksheet 3,				
u	column (a))	3a			
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(	)	
c	Prior years' unallowed losses (enter the amount from Worksheet 3,				
Ŭ	column (c))	3c	(	)	
d	Combine lines 3a, 3b, and 3c			3d	
4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include th	is forr	n with your return; all		
	losses are allowed, including any prior year unallowed losses entered on line 1c, 2	2b, or	3c. Report the losses on		
	the forms and schedules normally used			4	-15,800.
	If line 4 is a loss and: • Line 1d is a loss, go to Part II.				
	<ul> <li>Line 2c is a loss (and line 1d is zero or more), skip Part</li> </ul>	II and	l go to Part III.		
	<ul> <li>Line 3d is a loss (and lines 1d and 2c are zero or more)</li> </ul>	, skip	Parts II and III and go to	ine 15.	
Ра	<b>ution:</b> If your filing status is married filing separately and you lived with your spous rt II or Part III. Instead, go to line 15.			o not c	omplete
Pa	rt II Special Allowance for Rental Real Estate Activities With		•		
	Note: Enter all numbers in Part II as positive amounts. See instructions for	an ex	ample.		
5	Enter the smaller of the loss on line 1d or the loss on line 4			5	15,800.
6	Enter \$150,000. If married filing separately, see instructions		150,000		
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7	175,492	<u>.</u>	STATEMENT 18
	Note: 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.				
8	Subtract line 7 from line 6	8		_	
9	Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing set	parate	ly, see instructions	9	
10	Enter the <b>smaller</b> of line 5 or line 9			10	0.
	If line 2c is a loss, go to Part III. Otherwise, go to line 15.	1:000	- Erem Dentel Deel	Tatal	
Pa	rt III Special Allowance for Commercial Revitalization Deduc			Esta	le Activities
	Note: Enter all numbers in Part III as positive amounts. See the example for			1	1
11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separate	•		11	
12	Enter the loss from line 4			12	
13	Reduce line 12 by the amount on line 10			13	
	Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13 Int IV Total Losses Allowed			14	
				45	
	Add the income, if any, on lines 1a and 3a and enter the total			15	
16	Total losses allowed from all passive activities for 2017. Add lines 10, 14, and to find out how to report the losses on your tax return			16	0.
LHA	719761 10-13-17 For Paperwork Reduction Act Notice, see instructions. 25				Form <b>8582</b> (2017)
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Form 8582 (2017)	MARGARET	Е.	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		Il gain or loss			
Name of activity	(a) Net income (line 1a)	e (b) Net loss (line 1b)		(c) Unallowed loss (line 1c)		(d) Gain			(e) Loss	
								-		
	SEE ATTAC	HED SI	ATEM	ENT FO	W WO	RKS.	HEET .	1		
Total. Enter on Form 8582, lines 1a, 1b, and 1c		-15	800.							
Worksheet 2 - For Form 8582, Lines	2a and 2b (See in									
Name of activity	(a) Current deductions (li	year	(b) Prior year			(0	c) Ov	erall loss		
Total. Enter on Form 8582, lines 2a										
and 2b Worksheet 3 - For Form 8582, Lines	<b>3a, 3b, and 3c</b> (S	ee instruc	tions.)							
	Currei			Prior ye	ears		Overal	all gain or loss		
Name of activity	(a) Net income (line 3a)		b) Net loss (c) Unallowed (line 3b) loss (line 3c)			(d) Gain			(e) Loss	
Total. Enter on Form 8582, lines 3a, 3b, and 3c Worksheet 4 - Use this worksheet if	an amount is sho	own on F	orm 8	582. line 1	10 or 1	4 (Se	e instruc		is )	
	an amount is she	own on F	orm 85	582, line 1	10 or 1	<b>4</b> (Se	e instruc	tion		
3b, and 3c		own on F (a) Lc		5 <b>82, line</b> 1 (b) Ra		(c	e instruc ) Special Iowance		(d) Subtrad column (c	
3b, and 3c Worksheet 4 - Use this worksheet if	Form or schedule and line number to be reported on					(c	) Special		(d) Subtrad column (c	
3b, and 3c Worksheet 4 - Use this worksheet if	Form or schedule and line number to be reported on					(c	) Special		(d) Subtrad column (c	
3b, and 3c Worksheet 4 - Use this worksheet if	Form or schedule and line number to be reported on					(c	) Special		(d) Subtrad column (c	
3b, and 3c Worksheet 4 - Use this worksheet if	Form or schedule and line number to be reported on					(c	) Special		(d) Subtra column (c	
3b, and 3c Worksheet 4 - Use this worksheet if	Form or schedule and line number to be reported on					(c	) Special		(d) Subtrad column (c	
3b, and 3c Worksheet 4 - Use this worksheet if Name of activity	Form or schedule and line number to be reported on					(c	) Special		(d) Subtra column (c	
3b, and 3c Worksheet 4 - Use this worksheet if Name of activity Total	Form or schedule and line number to be reported on (see instructions)	(a) Lo	)SS			(c	) Special		(d) Subtra column (c	
3b, and 3c Worksheet 4 - Use this worksheet if Name of activity Fotal	Form or schedule and line number to be reported on (see instructions)	(a) Lo	)SS	(b) Ra	tio	(c	) Special lowance		(d) Subtra column (c from column	
3b, and 3c       Image: State of the state	Form or schedule and line number to be reported on (see instructions)	(a) Lo	955 	(b) Ra	tio		) Special lowance		(d) Subtra column (c from column	
3b, and 3c       Image: State of the state	Form or schedule and line number to be reported on (see instructions)	(a) Lo	955 	(b) Ra	tio		) Special lowance		(d) Subtra column (c from columr	
3b, and 3c       Image: State of the state	Form or schedule and line number to be reported on (see instructions)	(a) Lo	S.)	(b) Ra	tio	b) Rat	) Special lowance		(d) Subtra column (c from columr	
3b, and 3c       Image: State of the state	Form or schedule and line number to be reported on (see instructions)	(a) Lo	955 5.) (a) L	(b) Ra	tio ( OR W	(c al b) Rat	) Special lowance	(c)	IS.) (d) Subtrac column (c from column Unallowed Ic	

#### Form 8582 (2017) MARGARET E. KOZAN Worksheet 6 - Allowed Losses (See instructions.)

Name of activity	an to I	Form or schedule and line number to be reported on (see instructions)		(a) Loss		(b) Unallowed loss		(c	) Allowed loss
	0.77	АТТАСН		0.000			ORKSHEET	6	
Fatal					5,800.		15,800.	6	
Total Worksheet 7 - Activities With Losses								tions	; )
Name of activity:	(8			(b)	(c) Ra		(d) Unallowed loss	4	(e) Allowed loss
Form or schedule and line number to be reported on (see nstructions):									
1a Net loss plus prior year unallowed loss from form or schedule ▶									
<b>b</b> Net income from form or schedule									
c Subtract line 1b from line 1a. If zero or less, e	nter -0	►							
Form or schedule and line number to be reported on (see nstructions):									
<ul> <li>Net loss plus prior year unallowed loss from form or schedule</li> </ul>									
<ul> <li>b Net income from form or schedule</li> </ul>									
c Subtract line 1b from line 1a. If zero or less, e	nter -0	►							
Form or schedule and line number to be reported on (see nstructions):									
1a Net loss plus prior year unallowed loss from form or schedule ▶									
<ul> <li>b Net income from form or schedule</li> </ul>									
c Subtract line 1b from line 1a. If zero or less, e	nter -0	►							
Fotal									

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Form	8582
Form	OJOZ

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

#### ALTERNATIVE MINIMUM TAX

## Passive Activity Loss Limitations See separate instructions.

Attach to Form 1040 or Form 1041.

Go to www.irs.gov/Form8582 for instructions and the latest information.

Identifying number				
	Attachment Sequence No. 88			
	2017			
	OMB No. 1545-1008			

MA	RGARET E. KOZAN				
Pa	art I 2017 Passive Activity Loss Caution: Complete Worksheets 1, 2, and 3	before completing Part I.			
Ren	tal Real Estate Activities With Active Participation (For the definition of active participa				
	cial Allowance for Rental Real Estate Activities in the instructions.)	,			
1a	Activities with net income (enter the amount from Worksheet 1, column (a))				
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	( 15,800,			
с	Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	( )			
d	Combine lines 1a, 1b, and 1c	· · · · · · · · · · · · · · · · · · ·	1d	-15,800	).
	nmercial Revitalization Deductions From Rental Real Estate Activities				
2a	Commercial revitalization deductions from Worksheet 2, column (a)	( )			
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	( )			
c	Add lines 2a and 2b		2c	(	)
All (	Other Passive Activities				
3a	Activities with net income (enter the amount from Worksheet 3,				
	column (a))				
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	( )			
с	Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	( )			
d	Combine lines 3a, 3b, and 3c	1	3d		
4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form				
	losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3	c. Report the losses on			
	the forms and schedules normally used		4	-15,800	).
	If line 4 is a loss and: • Line 1d is a loss, go to Part II.				
	<ul> <li>Line 2c is a loss (and line 1d is zero or more), skip Part II and g</li> </ul>	go to Part III.			
	<ul> <li>Line 3d is a loss (and lines 1d and 2c are zero or more), skip P</li> </ul>	Parts II and III and go to lir	ie 15.		
	<b>ution:</b> If your filing status is married filing separately and you lived with your spouse at any rt II or Part III. Instead, go to line 15.	y time during the year, <b>do</b>	not c	omplete	
Pa	art II Special Allowance for Rental Real Estate Activities With Activ	-			
	Note: Enter all numbers in Part II as positive amounts. See instructions for an exa	imple.			
5	Enter the smaller of the loss on line 1d or the loss on line 4		5	15,800	).
6	Enter \$150,000. If married filing separately, see instructions 6	150,000.			
7	Enter modified adjusted gross income, but not less than zero (see instructions) <b>7</b>	175,492.			
	Note: 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.				
8	Subtract line 7 from line 6	·	•		
9	Multiply line 8 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately		9		).
10	Enter the <b>smaller</b> of line 5 or line 9		10		<u> </u>
Pa	If line 2c is a loss, go to Part III. Otherwise, go to line 15. Int III Special Allowance for Commercial Revitalization Deductions	From Rental Real F	etat	·e Activities	—
	Note: Enter all numbers in Part III as positive amounts. See the example for Part I		-0141		
11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see i		11		
	Enter the loss from line 4		12		
	Reduce line 12 by the amount on line 10		13		
	Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13		14		
	Inter IV Total Losses Allowed		••		_
15	Add the income, if any, on lines 1a and 3a and enter the total		15		—
16	Total losses allowed from all passive activities for 2017. Add lines 10, 14, and 15. Se				
	to find out how to report the losses on your tax return		16		).
LHA	719761 10-13-17 For Paperwork Reduction Act Notice, see instructions. 28			Form <b>8582</b> (201	()

ALTERNATIVE	MINIMUM	TAX
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Form 8582 (2017) MARGARET	Ε.	KOZAN
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**Caution:** The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1 - For Form 8582, Lines 1	a, 1b, and 1c (S	ee instru	uctions.)						
Name of activity	Currei	nt year		Prior ye	ears	Overa	I gain or los	S	
Nume of delivity			let loss (c) Unallow le 1b) loss (line 1			(d) Gain	(e)	Loss	
	SEE ATTA	CHED	STATE	א אדאיד ד	OR WOR	KSHEET	1		
Total. Enter on Form 8582, lines 1a,			011111						
1b, and 1c			,800.						
Worksheet 2 - For Form 8582, Lines 2	a and 2b (See in	structio	ns.)						
Name of activity	(a) Current deductions (li		unallo	(b) Prior ( wed deduct		b) ((	c) Overall los	S	
Total. Enter on Form 8582, lines 2a and 2b									
Worksheet 3 - For Form 8582, Lines 3	a, 3b, and 3c (S	ee instru	uctions.)						
Name of activity	Currei	nt year		Prior ye		Overa	all gain or loss		
	(a) Net income (line 3a)	• •	et loss e 3b)	(c) Unallowed loss (line 3c)		(d) Gain	(e)	Loss	
Total. Enter on Form 8582, lines 3a, 3b, and 3c									
Worksheet 4 - Use this worksheet if a		own on	Form 8	582, line 1	10 or 14 (	See instruc	tions.)		
Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) L	-oss	(b) Ra	tio	(c) Special allowance		ıbtract mn (c) blumn (a	
Total									
Worksheet 5 - Allocation of Unallowe			ns.)						
Name of activity	Form or sche and line nur to be reporte (see instruct	nber ed on	(a) Loss (b) Ratio		Ratio	(c) Unallowed lo			
	SEE ATTA	CHED	STATE	MENT F	OR WOF	KSHEET	5		
T-4-1			1	5 900	1 000	000000	1 5	5,800	
Total				5,000.	1.000			<b>582</b> (20	

07080406 757954 70-03068.000 2017.03030 KOZAN, MARGARET E.

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#### ALTERNATIVE MINIMUM TAX

Form 8582 (2017) MARGARET E. KOZAN								Page <b>3</b>
Worksheet 6 - Allowed Losses (See inst	ructions.)							
Name of activity	Form or sch and line nu to be report (see instruc	mber ed on	(a) Loss		(b) Unallowed los		(c) Allowe	ed loss
	SEE ATTA	ACHED	STATE	MENT F	OR W	ORKSHEET	6	
Total		►	1	5,800.		15,800.		
Worksheet 7 - Activities With Losses Re	eported on T	vo or N					tions.)	
Name of activity:	(a)		(b) (c) R		(c) Ratio (d) Unallov loss		d (e) Allo	wed loss
Form or schedule and line number to be reported on (see instructions):								
1a Net loss plus prior year unallowed loss from form or schedule ▶								
b Net income from form or schedule ▶								
c Subtract line 1b from line 1a. If zero or less, ente	r -0 🕨							
Form or schedule and line number to be reported on (see instructions):								
1a Net loss plus prior year unallowed loss from form or schedule								
b Net income from form or schedule								
c Subtract line 1b from line 1a. If zero or less, ente	r -0 🕨							
Form or schedule and line number to be reported on (see instructions):								
1a Net loss plus prior year unallowed loss from form or schedule								
b Net income from form or schedule ►								
c Subtract line 1b from line 1a. If zero or less, ente	r -0 🕨							
Total								

Form **8582** (2017)

719763 10-13-17

Form <b>4562</b>
Department of the Treasury Internal Revenue Service (99)
Name(s) shown on return

# Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172

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Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.
Business or activity to which this form relates

SUMMARY

Attachment Sequence No. 179 Identifying number

MAF	GARET E. KOZAN		A	LL BUSINE	SS ACTI	VITIE	5
Par	t I Election To Expense Certain Pro	perty Under Section 1	79 Note: If you have an	y listed property,	complete Parl	t V before y	
<b>1</b> N	Maximum amount (see instructions)					1	510,000.
<b>2</b> T	otal cost of section 179 property pla	aced in service (see	instructions)			2	0.
<b>3</b> T	hreshold cost of section 179 prope	ty before reduction	in limitation			3	2,030,000.
<b>4</b> F	Reduction in limitation. Subtract line	3 from line 2. If zero	o or less, enter -0				0.
<b>5</b> D	ollar limitation for tax year. Subtract line 4 from	ine 1. If zero or less, enter	-0 If married filing separately	, see instructions		5	510,000.
6	(a) Description of	property	(b) Cost (b	ousiness use only)	(c) Elected	cost	
	TAL ALLOWABLE PASS	-THROUGH S	ECTION 179	EXPENSE	5	,140.	
	isted property. Enter the amount fro	"			-	/	
	otal elected cost of section 179 pro			·····		8	5,140.
	entative deduction. Enter the small						5,140.
	Carryover of disallowed deduction fro						
	Business income limitation. Enter the						188,549.
	Section 179 expense deduction. Add						5,140.
	Carryover of disallowed deduction to						
Note	: Don't use Part II or Part III below for	or listed property. Ir	nstead, use Part V.				
Par	t II Special Depreciation Allow	vance and Other D	Depreciation (Don't inc	lude listed prope	rty. <b>)</b>		
<b>14</b> S	special depreciation allowance for qu	ualified property (ot	her than listed property	/) placed in servic	e during		
ti	ne tax year					14	
<b>15</b> F	Property subject to section 168(f)(1)	election				15	
	Other depreciation (including ACRS)					16	
Par	t III MACRS Depreciation (Dor	i't include listed pro	perty.) (See instruction	ıs.)			
			Section A				
<b>17</b> N	ACRS deductions for assets place	d in service in tax ye	ears beginning before 2	2017		<u>   17  </u>	
<b>18</b> If	you are electing to group any assets placed in s						
	Section B - Asse	(b) Month and	(c) Basis for depreciation		neral Deprecia	ation Syste	m
	(a) Classification of property	year placed in service	(business/investment us only - see instructions)	e (a) Recovery	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property	_					
b	5-year property	_					
с	7-year property	_					
d	10-year property	_					
е	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	
		Placed in Service	During 2017 Tax Yea	r Using the Alter	native Depred	<u> </u>	tem
<u>20a</u>	Class life	_				S/L	
b	12-year			12 yrs.		S/L	
C	40-year <b>t IV</b> Summary (See instructions	<u> </u>		40 yrs.	MM	S/L	
		-					
	isted property. Enter amount from li		200 10 ord 00 5	n (n) and line of		21	
	<b>iotal.</b> Add amounts from line 12, line	-			++		
	inter here and on the appropriate lin				u	22	
	or assets shown above and placed	•					
	ortion of the basis attributable to se 1 01-25-18 LHA For Paperwork Red						Form <b>4562</b> (2017
1023			see separate instruct 31				10111 <b>4002</b> (2017)

Form <b>4562</b>
Department of the Treasury Internal Revenue Service (99)

# Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172 L

Attach to your tax return.	SCHEDULE	E-	2
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Attachment Sequence No. **179** 

Go to www.irs.gov/Form4562 for instruction	ctions and the latest information.
	Business or activity to which this form relates

Nam	e(s) shown on return			Busine	ess or ac	tivity to w	which this form re	elates		Identifying number
				205	3 D	IXI	E BELLI	ΞD	RIVE	_
MA	RGARET E. KOZAN			205	3 D	IXI	E BELLI	ΞD	RIVE	
Pa	art I Election To Expense Certain Propert	y Under Section 1	79 Note: If yo	u have any lis	sted p	roperty,	, complete F	Part V	/ before y	ou complete Part I.
1	Maximum amount (see instructions)								. 1	
2	Total cost of section 179 property placed in service (see instructions)								2	
	Threshold cost of section 179 property I									
	Reduction in limitation. Subtract line 3 fr									
_	Dollar limitation for tax year. Subtract line 4 from line									
6	(a) Description of prop	perty		(b) Cost (busin	ess use	only)	(c) Elect	ted cos	st	
7	Listed property. Enter the amount from I	ine 29				7				
8	Total elected cost of section 179 proper								8	
	Tentative deduction. Enter the smaller of									
	Carryover of disallowed deduction from									
	Business income limitation. Enter the sm									
	Section 179 expense deduction. Add lin									
	Carryover of disallowed deduction to 20					13				
	e: Don't use Part II or Part III below for li									
Pa	art II Special Depreciation Allowan	ce and Other D	epreciation	Don't includ	e liste	d prope	erty.)			
14	Special depreciation allowance for quali	fied property (oth	ner than listed	d property) pl	aced i	n servio	ce durina			
	the tax year						0		14	
15	Property subject to section 168(f)(1) elec								15	
									16	5,488.
	art III MACRS Depreciation (Don't i									· · · · ·
		· · ·		ction A						
17	MACRS deductions for assets placed in	service in tax ve	ars beginnin	a before 201	7				17	
	If you are electing to group any assets placed in servin									
	Section B - Assets I							eciat	ion Syste	em
	(a) Classification of property	(b) Month and year placed in service	(business/in	depreciation vestment use instructions)	(d)	Recovery period	(e) Convent	tion (	(f) Method	(g) Depreciation deduction
19a	3-year property									
b										
c										
d	10-year property									
е										
f	20-year property									
g	25-year property				2	5 yrs.			S/L	
		/			27	7.5 yrs.	MM		S/L	
h	Residential rental property	/			27	7.5 yrs.	MM		S/L	
		/			3	9 yrs.	MM		S/L	
i	Nonresidential real property	/					MM		S/L	
	Section C - Assets PI	aced in Service	During 2017	' Tax Year U	sing tl	he Alte	rnative Dep	recia	ation Sys	stem
20a	Class life								S/L	
k	12-year				1	2 yrs.			S/L	
c		/				0 yrs.	MM		S/L	
Pa	art IV Summary (See instructions.)									
21	Listed property. Enter amount from line	28							21	
	Total. Add amounts from line 12, lines 1									
	Enter here and on the appropriate lines	-							. 22	5,488.
23	For assets shown above and placed in s							-		
	portion of the basis attributable to section	-	-		<u></u>	23				

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Fo	rm 4562 (2017)	MAR	GARET E	. KO	ZAN										Page <b>2</b>
Ρ	art V Listed Proper		utomobiles, ce	ertain oth	ner vehic	les, ce	rtain aircı	raft, ce	ertain com	puters, a	nd prop	perty use	ed for en	tertainm	ent,
	recreation, or a <b>Note:</b> For any	,	hich vou are u	sina the	standar	d milea	ide rate d	r dedi	ucting leas	e expens	se com	iplete <b>or</b>	nlv 24a 2	4b colu	imns
	(a) through (c)							n uout	doting load		50, 0011		<b>ily</b> 240, 2	-+6, 0010	
	Section A -	Depreciation	on and Other	Informa	tion (Ca	ution:	See the i	nstruc	tions for li	mits for p	basseng	ger autor	mobiles.)		
24	a Do you have evidence to s	support the bu	siness/investme	ent use cla	aimed?		/es	No	24b If "Y	es," is th	e evide	nce writ	ten?	Yes	No
	(a)	(b)	(c)		(d)		(e)		(f)	()	g)		(h)		(i)
	Type of property	Date placed in	Business/ investment	Ι.	Cost or	(bi	sis for depre usiness/inve		Recovery		hod/		eciation		cted on 179
	(list vehicles first)	service	use percentag		her basis	Ì	use only		period	Conv	ention	dea	uction		ost
25	Special depreciation allo	- owance for o	ualified listed	property	/ placed	in serv	ice durin	the t	ax year an	d		1			
	used more than 50% in										25				
26	Property used more that														
		: :	i	6					1	1					
				6											
				6											
27	Property used 50% or le		,	-								1			
21				<u>430.</u>					1	S/L -		r – –			
		: :		6						S/L ·					
				6											
		(1-) 1/ 05	,	-						S/L -	00				
	Add amounts in column										-				
29	Add amounts in column	i (i), line 26. E											. 29		
							on Use								
	mplete this section for ve										•	•			S
to	our employees, first ans	wer the ques	stions in Section	on C to s	see if yo	u meet	an excep	otion to	o completi	ng this s	ection f	or those	e vehicles	5.	
					a)		(b)		(c)	(c	i)		e)	(f	
30	Total business/investment		•	Veh	nicle	Ve	hicle	V	/ehicle	Veh	icle	Vel	hicle	Veh	icle
	year ( <b>don't</b> include commu	ting miles) 😳													
31	Total commuting miles of	driven during	, the year $\dots$												
32	Total other personal (no	ncommuting	) miles												
	driven														
33	Total miles driven during														
	Add lines 30 through 32	2													
34	Was the vehicle availab			Yes	No	Yes	No	Yes	s No	Yes	No	Yes	No	Yes	No
	during off-duty hours?	•													
35	Was the vehicle used p														
00	than 5% owner or relate														
36	Is another vehicle availa														
30	_														
	use?		- Questions f	l Frank		lle e Dra	l Val		fau Llaa hi	L I		<u> </u>			
۸															-07
	swer these questions to	determine if	you meet an e	xceptior	1 to com	pieting	Section	B for V	enicies us	ed by en	npioyee	s who a	ren t mo	re than a	5%
	ners or related persons.														
37	Do you maintain a writte				-				-	-	by you	r		Yes	No
	employees?														
38	Do you maintain a writte		-												
	employees? See the ins														
	Do you treat all use of v														<b> </b>
40	Do you provide more th														
	the use of the vehicles,	and retain th	ne information	received	1?										
41	Do you meet the require	ements conc	erning qualifie	d autom	obile de	monstr	ation use	?							
	Note: If your answer to	37, 38, 39, 4	0, or 41 is "Ye	s," don'	t comple	te Sec	tion B for	the co	overed vel	nicles.					
Ρ	art VI Amortization														
	(a) Description o	( ) -		(b)		(c) Amortiza		Τ	(d)		(e)			(f) nortization	
	Description of	t costs		amortization begins		Amortiza amour	ible it		Code section		Amortiza period or per		Ar fo	nortization r this year	
42	Amortization of costs th	at begins du			ar:							-9-			
				: :											
				. : . ·				+							
42	Amortization of costs th	at hegan bo	fore your 2017	: : / tax ver	ı ar					I		43			
	Total. Add amounts in d											44			
						report				<u></u>			F	orm <b>456</b> 2	<b>2</b> (2017)
1 10	252 01-25-18						33								

07080406 757954 70-03068.000 2017.03030 KOZAN, MARGARET E.

MARGARET E. KOZAN

<sup>70-03</sup>AW1

Form <b>4562</b>	
Department of the Treasury Internal Revenue Service	(99)
Name(s) shown on return	

# Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172

Attach to your tax return.	SCHEDULE	E-	1
Go to www.irs.gov/Form4562 for instructions and	the latest information	ation.	

Attachment Sequence No. 179 Identifying number

Busines	IS OF	r activity	to whicl	n this form	relates	5
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)	LAF	(EPO)	LNTE	DRIVE	
. 0	-	415	LAKE	EPOINTE	DR

MA	RGARET E. KOZAN			10 - 415			DR
_	rt I Election To Expense Certain Prope	rtv Under Section 1					
					-	- I I I	
	Fotal cost of section 179 property plac						
	Threshold cost of section 179 property						
	Reduction in limitation. Subtract line 3						
	Dollar limitation for tax year. Subtract line 4 from line						
6	(a) Description of pr			siness use only)	(c) Elected		
<u> </u>							
7	_isted property. Enter the amount from	line 29	I	7			
	Total elected cost of section 179 prope					8	
	Fentative deduction. Enter the smaller						
	Carryover of disallowed deduction from						
	Business income limitation. Enter the s						
	Section 179 expense deduction. Add li						
	Carryover of disallowed deduction to 2					12	
	: Don't use Part II or Part III below for						
	rt II Special Depreciation Allowa		•	ide listed prope	rty)		
14 9	Special depreciation allowance for qua		• •				
	he tax year		1 1 37		U	14	
	Property subject to section 168(f)(1) ele					····	
	Other depreciation (including ACRS)						4,353.
	rt III MACRS Depreciation (Don't					10	1,555
			Section A	••)			
17	MACRS deductions for assets placed	n sonvico in tax vo	-	17		17	
	f you are electing to group any assets placed in ser					<b></b>	
10 1			e During 2017 Tax Yea			dion Svste	em
	(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		(g) Depreciation deduction
19a	3-year property						
b	5-year property	-					
	7-year property	-					
d	10-year property	-					
e	15-year property	-					
f	20-year property	-		-	-		
	25-year property	-		25 yrs.	-	S/L	
		/		27.5 yrs.	MM	S/L S/L	
h	Residential rental property	/		27.5 yrs.	MM	S/L	
		/		39 yrs.	MM	S/L S/L	
i	Nonresidential real property	/			MM	S/L S/L	
	Section C - Assets F	Jaced in Service	During 2017 Tax Year	I Ising the Alter			tem
20a	Class life		Burng 2011 Tux Tour			S/L	
<u>20a</u> b	12-year	-		12 yrs.		S/L S/L	
 c	40-year	1		40 yrs.	MM	S/L S/L	
	rt IV Summary (See instructions.)	/		40 yrs.	IVIIVI	0/L	
	Listed property. Enter amount from line	28				21	
			os 10 and 20 in column			21	
I	<b>Fotal.</b> Add amounts from line 12, lines Enter here and on the appropriate lines	s of your return. Pa	artnerships and S corpo	rations - see ins	tr	22	4,353.
	For assets shown above and placed in portion of the basis attributable to sect	•	e current year, enter the	23			

70-03AW1

Fo	rm 4562 (2017)	MAR	GARET E	. KO	ZAN										Page <b>2</b>
Ρ	art V Listed Proper		utomobiles, ce	ertain oth	ner vehic	les, ce	rtain aircı	raft, ce	ertain com	puters, a	nd prop	perty use	ed for en	tertainm	ent,
	recreation, or a <b>Note:</b> For any	,	hich vou are u	sina the	standar	d milez	age rate o	r dedi	ucting leas	e expen	se com	iplete <b>or</b>	<b>lv</b> 24a 2	4b colu	imns
	(a) through (c)							n uouc	Journg load		50, 0011		<b>ily</b> 240, 2	-+6, 0010	
	Section A -	Depreciation	on and Other	Informa	tion (Ca	ution:	See the i	nstruc	tions for li	mits for p	basseng	ger autor	mobiles.)		
24	a Do you have evidence to s	support the bu	siness/investme	ent use cla	aimed?		ſes 🗌	No	24b If "Y	es," is th	e evide	nce writ	ten?	Yes	No
	(a)	(b)	(c)		(d)	_	(e)		(f)		g)		(h)		(i)
	Type of property	Date placed in	Business/ investment	Ι.	Cost or	(b)	isis for depre usiness/inve		Recovery		hod/		eciation		cted on 179
	(list vehicles first)	service	use percentag		her basis	Ì	use only		period	Conv	ention	dea	uction		ost
25	Special depreciation allo	wance for o	ualified listed	property	/ placed	in serv	ice durin	a the ta	ax year an	d		1			
	used more than 50% in										25				
26	Property used more tha														
		: :	i	6						1					
				6											
				6											
27	Property used 50% or le		,	-								1			
21				<u>430.</u>						S/L -		r – –			
		: :		6						S/L -					
		: :		6						S/L -					
		(1-) 1/ 05	,	-		1									
	Add amounts in column										-				
29	Add amounts in column	(i), line 26. E											. 29		
							n on Use								
	mplete this section for ve										•	•			S
to	your employees, first ans	wer the ques	stions in Section	on C to s	see if yo	u meet	an excep	otion to	o completi	ng this s	ection f	or those	e vehicles	5.	
					a)		(b)		(c)	(0	i)		e)	(f	
30	Total business/investment		•	Veh	nicle	Ve	ehicle	V	/ehicle	Veh	icle	Vel	hicle	Veh	icle
	year ( <b>don't</b> include commu	ting miles) 😳													
31	Total commuting miles of	driven during	, the year $\dots$												
32	Total other personal (no	ncommuting	) miles												
	driven														
33	Total miles driven during														
	Add lines 30 through 32														
34	Was the vehicle availab			Yes	No	Yes	No	Yes	i No	Yes	No	Yes	No	Yes	No
	during off-duty hours?	•													
35	Was the vehicle used p														
	than 5% owner or relate														
36	Is another vehicle availa														
00	_														
	use?		- Questions f	or Empl	Lovere M	/ho Dr/			for Llee h	L Thoir E	mploy				
4.0	ower these questions to												<b>***</b> **	ra than G	=0/
	swer these questions to a	determine it	you meet an e	xceptior	1 to com	pieting	Section	B for V	enicles us	ed by en	npioyee	s who a	ren t mo	re than a	5%
	ners or related persons.								:						
37	Do you maintain a writte				-				-	-	by you	r		Yes	No
	employees?														
38	Do you maintain a writte		-					-							
	employees? See the ins														
	Do you treat all use of v														<u> </u>
40	Do you provide more the														
	the use of the vehicles,														
41	Do you meet the require	ements conc	erning qualifie	d autom	obile de	monstr	ation use	?							
	Note: If your answer to	37, 38, 39, 4	0, or 41 is "Ye	s," don'	t comple	ete Sec	tion B for	the co	overed vel	nicles.					
Ρ	art VI Amortization														
	(a) Description of			(b)		(c) Amortiza			(d)		(e)			(f) nortization	
	Description of	r costs		amortization begins		Amortiza amour	able nt		Code section		Amortiza period or per		Ar fo	nortization r this year	
42	Amortization of costs th	at begins du			ar:							-9-			
		<u> </u>		: :	1										
				. : . ·				+							
42	Amortization of costs th	at heran ho	fore your 2017	: : / tax ver	ı ar					I		43			
	Total. Add amounts in c											44			
				101 6110			• • • • • • • • • • • • • • • • • • • •			<u></u>			F	orm <b>456</b> 2	<b>2</b> (2017)
1 10	252 01-25-18						35								

07080406 757954 70-03068.000 2017.03030 KOZAN, MARGARET E.

MARGARET E. KOZAN

70-03AW1

## Form 1116

## U.S. and Foreign Source Income Summary

MARGARET E. KOZAN			FOREIGN
INCOME TYPE	TOTAL	U.S.	PASSIVE
Compensation	20,165.	20,165.	
Dividends/Distributions	157.	157.	
Interest			
Capital Gains			
Business/Profession	4.0.050	10.050	
Rent/Royalty	19,259.	19,259.	
State/Local Refunds	1.62 0.44	1 6 9 9 4 4	
Partnership/S Corporation	163,244.	163,244.	
Trust/Estate			
Other Income		202 025	
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	3,400.	3,400.	
Other Adjustments	5,400.	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.	<u>4,130.</u> 11,336.	
Total Adjustments to Adjusted Gross Income	11,336.	11,336.	
Taxable Income Before Exemptions	164,156.	164,156.	

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## Form 1116

## **Allocation of Itemized Deductions**

MARGARET E. KOZAN							
	Total Itemized	Itemized Deductions After Sec. 68	Form 1116				
	Deductions	Reduction	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		

727871 01-31-18

FORM 1040	WAGES RECEI	IVED AND TAX	KES WITHH	ELD	STATI	EMENT 1
T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHEL	CITY SDI D 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	QUZ	ALIFIED DIV	IDENDS		STATI	EMENT 2
NAME OF PAYER			-	RDINARY IVIDENDS		ALIFIED /IDENDS
ENTERGY CORPORATION TARGET CORPORATION				42. 115.		42. 115.

TOTAL INCLUDED IN FORM 1040, LINE 9B

157.

FOR	M 1040 SELF-EMPLOYED HEALTH INSURANCE DEDUCTION WORKSHEET	STATEMENT 3
М	ARGARET E. KOZAN	
M	ARGARET 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 OVERPAY	YMENT APPLIED	1,2	76.
TOTAL TO FORM 104	0, LINE 65	1,2	76.

39

07080406 757954 70-03068.000 2017.03030 KOZAN, MARGARET E.

STATEMENT(S) 3, 4 70-03AW1

SCHEDULE A	CASH C	CASH CONTRIBUTIONS						
DESCRIPTION	10	AMOUNT 0% LIMIT	AMOUNT 50% LIMIT	AMOUNT 30% LIMIT				
CHARITY TREKS INC WORLD RELIEF FROM K-1 - MARGARET E	• KOZAN,		25. 25.					
P.A.			660.					
SUBTOTALS			710.					
TOTAL TO SCHEDULE A,	LINE 16			710				
SCHEDULE A		TEREST AND PO ON FORM 1098		STATEMENT				
DESCRIPTION				AMOUNT				
BANK OF AMERICA, N.A.				AMOUNT				
BANK OF AMERICA, N.A. NATIONSTAR MORTGAGE L	LC D/B/A MR. CC			1,043				
BANK OF AMERICA, N.A. NATIONSTAR MORTGAGE L BLVD., COPPELL TOTAL TO SCHEDULE A,	LC D/B/A MR. CC	OPER, 8950 C	YPRESS WATERS	1,043				
BANK OF AMERICA, N.A. NATIONSTAR MORTGAGE L BLVD., COPPELL TOTAL TO SCHEDULE A, SCHEDULE A C	LC D/B/A MR. CC LINE 10 ONTRIBUTIONS OT AMOUNT	OPER, 8950 CY HER THAN CASH AMOUNT	YPRESS WATERS H OR CHECK AMOUNT	1,043 5,253 6,296 STATEMENT AMOUNT				
BANK OF AMERICA, N.A. NATIONSTAR MORTGAGE L BLVD., COPPELL TOTAL TO SCHEDULE A, SCHEDULE A C DESCRIPTION	LC D/B/A MR. CC LINE 10 ONTRIBUTIONS OT	OPER, 8950 CY HER THAN CASE AMOUNT 50% LIMIT	YPRESS WATERS H OR CHECK AMOUNT 30% LIMIT	1,043 5,253 6,296 STATEMENT				
BANK OF AMERICA, N.A. NATIONSTAR MORTGAGE L BLVD., COPPELL TOTAL TO SCHEDULE A, SCHEDULE A C	LC D/B/A MR. CC LINE 10 ONTRIBUTIONS OT AMOUNT	OPER, 8950 CY HER THAN CASH AMOUNT	YPRESS WATERS H OR CHECK AMOUNT 30% LIMIT	1,043 5,253 6,296 STATEMENT AMOUNT				

97.

1,261.

SCHEDULE A	STATE	AND	LOCAL	GENERAL	SALES	TAXES	STATEMENT	8
DESCRIPTION							AMOUNT	
STATE SALES TAX							1,16	4.

STATE	SALES	TAX
LOCAL	SALES	TAX

TOTAL TO SCHEDULE A, LINE 5

SC	HEDULE 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	1,1	.64.
	-0- ON LINE 6, AND GO TO LINE 7. OTHERWISE, GO TO LINE 2.		
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		
3	TAXES FROM THE APPLICABLE TABLE. DID YOUR LOCALITY IMPOSE A LOCAL GENERAL	0.	
5	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 SIGN500 WINTER PARK	0	
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		
5	TAX RATE, BUT OMIT THE PERCENTAGE SIGN. 6.000 DIVIDE LINE 3 BY LINE 4. ENTER THE RESULT AS	0	
6	A DECIMAL (ROUNDED TO AT LEAST THREE PLACES)083 DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, MULTIPLY LINE 2 BY LINE 3.	0	
	IF YES, MULTIPLY LINE 1 BY LINE 5.		97.
6A	ADD LINE 1 AND LINE 6.	1,2	61.
	PART-YEAR DAYS RATE. MULTIPLY LINE 6A BY LINE 6B.	1.000 1,2	
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.	1,2	61.

42

SCHEDULE E	OTHER EXPENSES	STATEMENT 10
2053 DIXIE BELLE DRIVE	- 2053 DIXIE BELLE DRIVE UNIT 20	53E, ORLANDO, FL 3281
DESCRIPTION		AMOUNT
BANK CHARGES CONDO ASSOC. FEES		32. 3,710.
TOTAL TO SCHEDULE E, PA	GE 1, LINE 19	3,742.
SCHEDULE E	OTHER EXPENSES	STATEMENT 11
415 LAKEPOINTE DRIVE #2 DESCRIPTION	210 - 415 LAKEPOINTE DRIVE #210,	ALTAMONTE SPRINGS, FL AMOUNT
CONDO ASSOC. FEES APPLICATION FEE		3,520. 50.
TOTAL TO SCHEDULE E, PA	GE 1, LINE 19	3,570.
SCHEDULE E	OTHER INCOME	STATEMENT 12
415 LAKEPOINTE DRIVE #2 DESCRIPTION	10 - 415 LAKEPOINTE DRIVE #210,	ALTAMONTE SPRINGS, FL AMOUNT
ONE SOURCE MANAGEMENT S	OLUTIONS - RENTS FROM 1099	
		6,699.

FOR	M 6251		EXI	EMPTION WORK	SHEET		STATEMENT	13
1 1	MARRIEI	O FILING JO		JALIFYING WI	HOLD; \$84,50 DOW(ER); \$42		54,3	300.
2 1				I TAXABLE IN		1 6 9 9 6		
3 1	ENTER: \$1 \$160,90	00 IF MARRI	SINGLE OR H	HEAD OF HOUS JOINTLY OR 50 IF MARRIE	EHOLD;	168,286.		
		SEPARATELY				120,700.		
4	ENTER -		M LINE 2. J	IF ZERO OR L	E92	47,586.		
	SUBTRACT ANY OF AGE 24 OTHERWI	THE THREE APPLY TO Y ISE, STOP H	OM LINE 1. 1 CONDITIONS YOU, COMPLEY HERE AND ENT	UNDER CERTA TE LINES 7 T TER THIS AMO	ESS, ENTER -( IN CHILDREN ) HROUGH 10. UNT ON FORM (	UNDER	11,8	
		-	TO FORM 6251	-			42,4	103.
8 1 9 1	MINIMUM H ENTER YOU ADD LINES ENTER THI	EXEMPTION A JR EARNED I 5 7 AND 8 E SMALLER (	AMOUNT FOR C INCOME, IF A OF LINE 6 OF	CERTAIN CHIL	DREN UNDER AG E AND ON FORI		42,4	103.
8 1 9 1	MINIMUM H ENTER YOU ADD LINES ENTER THI	EXEMPTION A JR EARNED I 5 7 AND 8 E SMALLER (	AMOUNT FOR ( INCOME, IF A	CERTAIN CHIL			42,4	103.
8 1 9 2 10 1	MINIMUM H ENTER YOU ADD LINES ENTER THI	EXEMPTION A JR EARNED I 5 7 AND 8 5 SMALLER ( 9, AND GO 1	AMOUNT FOR ( INCOME, IF A OF LINE 6 OF FO FORM 6251	CERTAIN CHIL ANY R LINE 9 HER L, LINE 30		M 6251, =	42,4 STATEMENT	
8 1 9 2 10 1	MINIMUM H ENTER YOU ADD LINES ENTER THH LINE 29	EXEMPTION A JR EARNED I 5 7 AND 8 5 SMALLER ( 9, AND GO 1	AMOUNT FOR ( INCOME, IF 2 OF LINE 6 OF TO FORM 6251	CERTAIN CHIL ANY R LINE 9 HER L, LINE 30	E AND ON FORM ATE - WORKSHI PRIOR YEAR	M 6251, = EET 1		14
8 1 9 1 10 1 FOR	MINIMUM H ENTER YOU ADD LINES ENTER THH LINE 29	EXEMPTION A JR EARNED I 5 7 AND 8 5 SMALLER ( 9, AND GO 1 ACT	AMOUNT FOR ( INCOME, IF 2 OF LINE 6 OF TO FORM 6251	CERTAIN CHIL ANY R LINE 9 HER: L, LINE 30 OF REAL EST	E AND ON FORM	M 6251, = EET 1	STATEMENT	14 _0SS
8 : 9 : 10 : FORI 415 #21 DRI	MINIMUM H ENTER YOU ADD LINES ENTER THH LINE 29 M 8582 M 8582 E OF ACT LAKEPOIN 0 - 415 I VE #210,	EXEMPTION A JR EARNED T 5 7 AND 8 E SMALLER ( 9, AND GO T ACT IVITY VTE DRIVE LAKEPOINTE ALTAMONTE	AMOUNT FOR ( INCOME, IF A DF LINE 6 OF TO FORM 6251 TIVE RENTAL	CERTAIN CHIL ANY R LINE 9 HER L, LINE 30 OF REAL EST NT YEAR	E AND ON FORM ATE - WORKSHI PRIOR YEAR UNALLOWED	M 6251, = EET 1 	STATEMENT L GAIN OR 1	14 2055 3
8 2 9 2 10 2 FORI 415 #21 DRI 205 DRI	MINIMUM H ENTER YOU ADD LINES ENTER THH LINE 29 M 8582 M 8582 E OF ACT LAKEPOIN 0 - 415 I	EXEMPTION A JR EARNED I S 7 AND 8 E SMALLER ( D, AND GO 7 ACT ACT VIE DRIVE LAKEPOINTE ALTAMONTE BELLE B DIXIE	AMOUNT FOR ( INCOME, IF 2 OF LINE 6 OF FO FORM 6251 FIVE RENTAL CURREN NET INCOME	CERTAIN CHIL ANY R LINE 9 HER L, LINE 30 OF REAL EST OF REAL EST NT YEAR NET LOSS	E AND ON FORM ATE - WORKSHI PRIOR YEAR UNALLOWED	M 6251, = EET 1 	STATEMENT L GAIN OR LOS:	14 LOSS 3

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FORM 8582	ALLOCATION OF UNAL	LOWED LOSSE	IS - WORKSH	EET 5 STAT	CEMENT 15
NAME OF ACTIVITY		FORM OR SCHEDULE	LOSS	RATIO	UNALLOWEI LOSS
415 LAKEPOINTE DRIV LAKEPOINTE DRIVE #2 2053 DIXIE BELLE DI BELLE DRIVE UNIT 20 TOTALS	210, ALTAMONTE RIVE - 2053 DIXIE	SCH E SCH E -		.494430380 .505569620 1.000000000	7,812. 7,988. 15,800.
FORM 8582	ALLOWED LC	SSES - WORF	SHEET 6	STA	TEMENT 16
NAME OF ACTIVITY		FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
415 LAKEPOINTE DRI LAKEPOINTE DRIVE #2053 DIXIE BELLE DI	210, ALTAMONTE	SCH E SCH E	7,812.	7,812.	
BELLE DRIVE UNIT 2	053E, ORLA		7,988.	7,988.	
TOTALS			15,800.	15,800.	
FORM 8582	SUMMARY OF	PASSIVE ACT	TIVITIES	STAT	rement 17
R R E A NAME	FORM OR SCHEDULE GAIN/LOS	PRIOR S YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
- <u> </u>	SCH E -7,812 SCH E		-7,812	. 7,812.	
DRIVE - 2053 DIXIE BELLE DRIVI	E -7,988	•	-7,988	. 7,988.	
TOTALS	-15,800		-15,800	. 15,800.	
PRIOR YEAR CARRYOV	ERS ALLOWED DUE TO	CURRENT YE	EAR NET ACT	UVITY INCOM	2
TOTAL TO FORM 8582	, LINE 16				

45 STATEMENT(S) 15, 16, 17 07080406 757954 70-03068.000 2017.03030 KOZAN, MARGARET E. 70-03AW1

FORM 8582

MODIFIED AGI

STATEMENT 18

70-03AW1

WAGES, SALARIES, TIPS ETC. DIVIDEND INCOME TAXABLE REFUNDS ALIMONY RECEIVED TAXABLE IRA DISTRIBUTIONS TAXABLE PENSIONS AND ANNUITIES UNEMPLOYMENT COMPENSATION OTHER INCOME		20,165. 157.
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 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		163,244.
TOTAL INCOME		183,566.
ADJUSTMENTS		
MOVING EXPENSES SELF-EMPLOYED HEALTH INSURANCE DEDUCTION PENALTY ON EARLY WITHDRAWAL OF SAVINGS ALIMONY PAID	4,674.	
KEOGH/SEP DEDUCTION OTHER ADJUSTMENTS	3,400.	
		8,074.
TOTAL ADJUSTMENTS		175,492.

07080406 757954 70-03068.000 2017.03030 KOZAN, MARGARET E.

FORM 8582 ACTIVI		ATIVE MINI F REAL EST	MUM TAX ATE – WORKSH		ATEMENT 19
	CURRENT	YEAR	PRIOR YEAR	OVERALL G	AIN OR LOSS
NAME OF ACTIVITY NET	INCOME	NET LOSS	UNALLOWED LOSS	GAIN	LOSS
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE 2053 DIXIE BELLE DRIVE - 2053 DIXIE	0.	-7,812.			-7,812.
BELLE DRIVE UNIT	0.	-7,988.			-7,988.
TOTALS	0.	-15,800.			-15,800.
ALLOCA	FION OF UNA		SSES - WORKS	SHEET 5	
		FORM OR			UNALLOWED
NAME OF ACTIVITY					
MAME OF ACTIVITY		SCHEDULE	LOSS	RATIO	LOSS
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE 2053 DIXIE BELLE DRIVE -	)	SCHEDULE SCH E	LOSS 7,812.		
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE	)	SCH E		.494430380	7,812.
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE 2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE UNIT 2053E, ORLA	)	SCH E	7,812. 7,988.	.494430380	7,812. 7,988.
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE 2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE	ALTERN	SCH E SCH E ATIVE MINI	7,812. 7,988. 15,800. MUM TAX	.494430380 .505569620 1.000000000	7,812. 7,988. 15,800.
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE 2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE UNIT 2053E, ORLA TOTALS	ALTERN	SCH E SCH E	7,812. 7,988. 15,800. MUM TAX	.494430380 .505569620 1.000000000	7,812. 7,988. 15,800.
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE 2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE UNIT 2053E, ORLA TOTALS FORM 8582	ALTERN	SCH E SCH E ATIVE MINI	7,812. 7,988. 15,800. MUM TAX	.494430380 .505569620 1.000000000	7,812. 7,988. 15,800.
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE 2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE UNIT 2053E, ORLA TOTALS FORM 8582 NAME OF ACTIVITY 415 LAKEPOINTE DRIVE #210	ALTERNA ALLOWED 1	SCH E SCH E ATIVE MINII LOSSES - WO FORM OR	7,812. 7,988. 15,800. MUM TAX ORKSHEET 6 LOSS	.494430380 .505569620 1.000000000 STI	7,812. 7,988. 15,800. ATEMENT 21 ALLOWED
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE 2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE UNIT 2053E, ORLA TOTALS	ALTERNI ALLOWED ) - 415 TAMONTE 2053 DIXI	SCH E SCH E SCH E ATIVE MINII LOSSES - W FORM OR SCHEDULE SCH E	7,812. 7,988. 15,800. MUM TAX ORKSHEET 6	.494430380 .505569620 1.000000000 STA UNALLOWED LOSS 7,812.	7,812. 7,988. 15,800. ATEMENT 21 ALLOWED

STATEMENT(S) 19, 20, 21 IARGARET E. 70-03AW1 47 07080406 757954 70-03068.000 2017.03030 KOZAN, MARGARET E.

FORM 8582AMT	SUMMAI	SUMMARY OF PASSIVE ACTIVITIES - AMT						22
R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALL LOS		ALLOW LOSS	
X 415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE X 2053 DIXIE BELLE DRIVE - 2053		-7,812.		-7,812.	7,	812.		
DIXIE BELLE DRIV	E	-7,988.		-7,988.	7,	988.		
TOTALS		-15,800.		-15,800.	15,	800.		
TOTAL TO FORM 85822	AMT, LINE	16				NCOME		
	AMT, LINE		BUSINESS I				EMENT	23
	AMT, LINE		BUSINESS I			STAT		23
FORM 4562	AMT, LINE		BUSINESS I			STAT	EMENT	65.
FORM 4562 INCOME TYPE WAGES		PART I - 3		NCOME		STAT	'EMENT MOUNT 20,1	65. 84.
FORM 4562 INCOME TYPE WAGES S CORPORATIONS TOTAL BUSINESS INCO FORM 1116	OME USED : U.S. AND	PART I - 1 IN FORM 45 FOREIGN S	62, LINE 1 OURCE INCO	NCOME		STAT	'EMENT MOUNT 20,1 168,3	65. 84. 49.
FORM 4562 INCOME TYPE WAGES S CORPORATIONS TOTAL BUSINESS INCO FORM 1116	OME USED : U.S. AND	PART I - 1 IN FORM 45 FOREIGN S	62, LINE 1 OURCE INCO	INCOME	SS	STAT	'EMENT MOUNT 20,1 168,3 188,5	65. 84. 49.
FORM 4562 INCOME TYPE WAGES S CORPORATIONS TOTAL BUSINESS INCO FORM 1116	OME USED : U.S. AND OTAL PARTI	PART I - 1 IN FORM 45 FOREIGN S	62, LINE 1 OURCE INCO	INCOME I I I I I I I I I I I I I	SS	STAT	'EMENT MOUNT 20,1 168,3 188,5 'EMENT	84.

## **Two-Year Comparison Worksheet**

Name(s) as shown on return

2017

Social security number

IARGARET       E.       KOZAN         D16 Filing Status       SINGLE         D16 Tax Bracket       1500.0         Description	2017 Filing Status SIN		
		IGLE	
Description	2017 Tax Bracket $28$ .	08	
	Tax Year 2016	Tax Year 2017	Increase (Decrease)
AGES, SALARIES, AND TIPS	8,764.	20,165.	11,401
CHEDULE B - ORDINARY DIVIDENDS	147.	157.	10
CHEDULE B - QUALIFIED DIVIDENDS	147.	157.	10
AXABLE IRA DISTRIBUTIONS	29,108.	0.	-29,108
CHEDULE E (RENTAL AND PASSTHROUGH)	12,710.	163,244.	150,534
TOTAL INCOME	50,729.	183,566.	132,837
EALTH SAVINGS ACCOUNT DEDUCTION	0.	3,400.	3,400
ELF-EMPLOYED HEALTH INS. DEDUCTION	4,264.	4,674.	410
TOTAL ADJUSTMENTS	4,264.	8,074.	3,810
		-	-
DJUSTED GROSS INCOME	46,465.	175,492.	129,027
AXES	3,446.	4,130.	684
NTEREST (DEDUCTIBLE)	5,973.	6,296.	323
CONTRIBUTIONS	275.	910.	635
TOTAL ITEMIZED DEDUCTIONS	9,694.	11,336.	1,642
NCOME BEFORE EXEMPTIONS	36,771.	164,156.	127,385
ERSONAL EXEMPTIONS	4,050.	4,050.	
TAXABLE INCOME	32,721.	160,106.	127,385
AX	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
EDERAL INCOME TAX WITHHELD	5,699.	6,465.	766
STIMATED TAX PAYMENTS	0.	1,276.	1,276
TOTAL PAYMENTS	5,699.	7,741.	2,042
'AX OVERPAID	1,276.	0.	-1,276
VERPAYMENT APPLIED TO ESTIMATE	1,276.	0.	-1,276
BALANCE DUE	0.	30,050.	30,050

Form <b>1120S</b>
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# U.S. Income Tax Return for an S Corporation 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 for instructions and the latest information.

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

2       Cost of goods sold (attach Form 1125-A)       2       2         3       Gross profils. Subtract line 2 (tom line 1c       3       2 331, 76         4       4       4       4         5       0ther income (loss) (artach statement)       5       5         6       Total income (loss) (artach statement)       6       2 331, 76         7       Compensation of officers (see instr attach Form 1725-E)       7       3 8, 16         8       Salaries and wages (less employment credits)       9       9         9       Bad debts       10       11         10       Bad debts       10       11         11       Rense       STATEMENT       1       2, 94         10       Bad debts       10       11       11       11         12       Taxes and licenses       STATEMENT       1       1       11         12       Taxes and licenses       STATEMENT       1	For ca	lenda	r year 2017 or ta	ix y	ear beginning				, and end	ing		_	
a business eaching (constructions)         MARGARET E. KOZAN, P.A.         # - *********           Business eaching (constructions)         80.3 MARYLAND AVENUE         E Date incorporated 06/22/2011         E Date incorporated 06/22/2011           Check (FG): MS allcohd         00 or thore, state or province, country, and 2P or forsign postal cold matchind         Fitchel assets (see instructions)           3 to the corporation decimpt to be an S corporation beginning with that tay yan?         Vis X         No         If "rest atlassits (see instructions)           4 to the corporation decimpt to be an S corporation beginning with that tay yan?         Vis X         No         If "rest atlassits (see instructions)           5 the corporation decimpt to be an S corporation beginning with that tay yan?         Vis X         No         If "rest atlassits (see instructions)           6 the tax yan?         23.1, 765.         Marciana         Section form row information or revoca information or revoca information of the rest of the tax yan?         Vis X         No         If "rest atlassits (see instructions)           7 Competencies (see instructions)         3 disciss and wanges (see analysissit)         3 discissit         1 1         2 2 3 1, 765           7 Competencies (see instructions)         8 disciss and wanges (see employment row 4707)         4         1 1         1 2 2 3 1, 765           7 Competencies (see instructincold)         8 disciss and wanges (see employment row	A, Se	lection	effective date								D	Employ	er identification number
Code Junition       Code Junition       E Date incorporated         06 J 2 2 90 J       Mumber, street, and room or suite no. 18 4 0.0 tox, see instructions.       E Date incorporated         06 J 2 2 0 J       Cited, a State Algost       State State Algost       State State Algost         Bit e corporation electing       Win Mr Tes, state J, and room or suite no. 18 4 0.0 tox, see instructions.       E Date incorporated       06 / 22 / 2011.         State corporation electing       Win Mr Tes, state J, and room or suite no. 18 4 0.0 tox, see instructions.       If Call assets (see instructions of Vincor)         Ent the number of state abdites with an endores of unines in corporation.       If Call assets (see instructions of Vincor)       If Call assets (see instructions of Vincor)         If the state of the state abdites with an endore of unines in corporation.       If Call assets (see instructions of Vincor)       If Call assets (see instructions of Vincor)         If the state of the state			activity	RIN	MARGARET I	E. KOZ	AN, P.A	Α.				* *	_*****
812990       803 MARYLAND AVENUE       06/22/2011         Clock if Sch. Mag       06/22/2011         Clock if Sch. Mag       153,950         Clock if Sch. Mag       153,950         Statushid       153,950         Check if: (1)       Find return (2)         Name of the corporation beginning with the tax year       11 ***********************************			iber uctions)	OR					ns.		E	Date inc	corporated
attached       WINTER PARK, FL 32789       153,96         Is the corporation electing to be an S corporation beginning with this tax yar?       Yos       No       It "Yes," attach Form 253 into at larady filed         Check It (1)       (2)       Name thank (1)       (5)       S election ministion or revoca         Enter the number of starsholders who ware absenblders during any part of the tax yar       (6)       S election ministion or revoca         Cattlets: include with Yards or Durines insortion       1       1       231,765       2         2       Cost of goods sold (attach Form 1125 A)       0 at seven the 'to main the 'to main' to main' to main the 'to main' to main' to main the 'to main' to m		812	2990	<u>Y</u> PR	803 MARYL	AND AV	ENUE						
The corporation electing to be an 8 corporation beginning with list tay year?       Yes       X No       H*Yes, "attach Form," 255 and already filed         Check if:       (1)       Final return       (2)       Name change       (3)       Address change       (4)       Amended return       (5)       Selection termination or revoce         Catulation:       include shift yrade or business in corper and expenses on lines 1a through 21. See the instructions for more information.       Image: Corper and the selection termination or revoce         1:       Grees profit.       Subtact line 2 form into 1c       Image: Corper and the selection term into 1c       Image: Corper and the selection termination.       Image: Corper and the selection termination.         1:       Grees profit.       Subtact line 2 form into 1c       Image: Corper and the selection termination.       Image: Corper and the selection termination.         1:       Grees profit.       Subtact line 2 form into 1c       Image: Corper and the selection termination.       Image: Corper and the selection termination.         1:       Grees profit.       Subtact line 2 form into 1c       Image: Corper and the selection termination.       Image: Corper and termination.       Image: Corper and termination.       Image: Corper and termination.         1:       Grees profit.       Subtact line 2 form into 1c       Image: Corper and termination.       Image: Corper and termination.       Image: Corper an			ich. M-3	F					code		F	Total as	
Checkt:       (1)       Find rutum       (2)       Address change       (4)       Amended rutum       (5)       Selection termination or revoca         Enter the number of shareholders who were shareholders whome and expenses on ince in structions for more information.       0       Selection termination or revoca         Catalitis:       Costs of shareholders whome and expenses on ince in a through 21. See the instructions for more information.       0       Selection termination or revoca         Catalitis:       Costs of opos solid (taths form 1125-5)       0       Selection termination or revoca         Costs of opos solid (taths for Thi 125-5)       0       Selection termination or revoca         Costs of opos solid (taths for Thi 125-5)       0       Selection termination or revoca         Selection termination or revoca       0       Selection termination or revoca         Selection termination or revoca       0       0       Selection termination or revoca         Selection termination or revoca       0       0       Selection termination or revoca         Selection termination or revoca       0       0       0       0         Selection termination or revoca       0       0       0       0       0         Selection termination or revoca       0       0       0       0       0       0       0	i Is	the co	prooration electin	na ta					X No	If "Yes." attach F	orm 25	53 if not	
Enter the number of stareholders who were shareholders during any part of the taxyear <ul> <li>Caultor: Include only trade or business in come and expenses on lines 1a through 21. See the instructions for more information.</li> <li>1 a Great service</li> <li>2 Cost of goods sold (attach Form 125-A)</li> <li>Great service</li> <li>Cost of goods sold (attach Form 127-A)</li> <li>Cost of dodds in a dga Sold (attach Form 476-A)</li> <li>Cost of dodds in a dga Sold (attach Form 476-A)</li> <li>Cost of dodds in a dga Sold (attach Form 476-A)</li> <li>Cost of dodd</li></ul>				-									
Cautions income and expanses on lines 1a through 21. See the instructions for more information.         1 a @use_membr       231, 765         2 Cost of goods sold (datch from 1125-A)       a @use_membr         3 Gross profit. Subtract line 2 from line 1c       3 (231, 76         4 Watage (loss) for form 477, line 17 (datch Form 4797)       4 (231, 76         5 Other income (loss) (attach starement)       5 (231, 76         6 Total laceome (loss). Add lines 3 through 5       6 (231, 76         7 Compensation of Officers (see insits attach Form 125-F)       7 (38, 16         8 Bad dobb       8         9 Regards and maintenance       9         10 Bad dobb       11         11 Periods       11         12 Taxes and lioneses       STATEMENT 1         12 Taxes and lioneses       STATEMENT 1         13 Interest       10         14 Deprecision not claimed on Form 1125-A or elsewhere on refur (attach Form 4562)       14         15 Depletion (Do not deduct oil and gas depletion.)       16         14 Deprecision not claimed on Form 1125-A or elsewhere on refur (attach Form 4562)       14         19 Other (douclons (attach attach referen 41       19         19 Other (douclons (attach attach referen 41)       20       63, 38         21 Total deductose. Add lines 7 through 18       21 </td <td>Er</td> <td>nter th</td> <td>e number of shar</td> <td>reho</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Er	nter th	e number of shar	reho									
2       Cost of goods sold (attach form 1125-A)       2       231,756         3       Grass profils. Subtract line 2 from line 1 (attach Form 4797)       3       231,756         4       Net gain (loss) (attach statement)       5       6       231,756         5       Other income (loss). (attach statement)       5       6       231,756         6       Statines and wages (loss). (attach statement)       6       231,756         7       Compensation of officers (lose instra attach form 1125-E)       7       38,166         8       Salaries and wages (lose semptoyment credits)       8       9         9       Repairs and maintenance       9       10       10         10       Bad debts       10       11       2,94         11       Rents       11       12       2,94         12       Taxes and learnes       STATEMENT       11       2,94         13       Interest       13       14       19       19         14       Depletion (Do ant debut oil and gas depletion.)       16       19       19         14       Depletion (Do ant debut oil and gas depletion.)       16       19       10         15       Advetting       STATEMENT       20		Cautio	n: <i>Include</i> only		de or business income	and expens	ses on lines	1a through	21 See t	the instructions for	or mor		mation.
2       Cost of goods sold (attach form 1125-A)       2       231,756         3       Grass profils. Subtract line 2 from line 1 (attach Form 4797)       3       231,756         4       Net gain (loss) (attach statement)       5       6       231,756         5       Other income (loss). (attach statement)       5       6       231,756         6       Statines and wages (loss). (attach statement)       6       231,756         7       Compensation of officers (lose instra attach form 1125-E)       7       38,166         8       Salaries and wages (lose semptoyment credits)       8       9         9       Repairs and maintenance       9       10       10         10       Bad debts       10       11       2,94         11       Rents       11       12       2,94         12       Taxes and learnes       STATEMENT       11       2,94         13       Interest       13       14       19       19         14       Depletion (Do ant debut oil and gas depletion.)       16       19       19         14       Depletion (Do ant debut oil and gas depletion.)       16       19       10         15       Advetting       STATEMENT       20		1 a	Gross receipts or sales		231,765. в	Return and allowances		C	Bal. Subtra	ct line 1b from line 1a	Ţ	10	231,765
• Heigan (bas), found (bit row) is the factor form (fight)       • • • • • • • • • • • • • • • • • • •	2	2	Cost of goods s	sold	(attach Form 1125-A)							2	
Test gain (toos) (unit of the statement)       1         6       Other (noome (toos) (data is statement)         6       231,766         7       Compensation of filters (see instructions)       6         9       Repairs and maintenance       9         9       Repairs and maintenance       9         10       Bad debis       11         11       Taxes and locrase       11         12       Taxes and locrase       11         13       Interest       11         14       Deprecision not claimed on Form 1125-A or elsewhere on return (attack Form 4552)       14         15       Depletion (Do not deduct oil and gas depletion.)       16         16       Advertising       17       18         17       Pension, profit-sharing, etc., plans       18       8, 300         19       Other deductions. (attach statement)       STATEMENT. 2       19       13, 777         20       Total deductions. Ad lines 7 through 19       20       63, 38       21       061a, 33         21       Other deductions. Ad lines 7 through 19       22       63, 38       22       63, 38         22       Extrame Schedule D (Form 1120S)       28       28       28       28       28		3										3	231,765
6       Total income (locs). Add lines 3 through 5       ▶       6       231, 76         7       Compensation of officers (see instru- attach Form 1125-E)       7       38, 16         8       Salaries and wages (less employment credits)       9       9         9       Bad debts       10       11         11       Rends       10       11         12       Taxes and licenses       STATEMENT 1       12       2,994         13       Interest       13       10       14         14       Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4552)       14       14         16       19       16       19       16       19         17       Bad debts       16       19       17       8         18       Employee benefit programs       16       19       13, 77         20       Total deductions (attach statement)       13       13, 77       13         21       Total deductions (attach statement)       16       19       13, 77         20       Total deductions (attach statement)       13       17       13       16         22       Cost attach statement)       STATEMENT       19       13, 77       13<		4	Net gain (loss) f	fror	n Form 4797, line 17 <i>(att</i>	ach Form 4	797)					4	
7       Compensation of officers (see instr attach Form 1125-E)       7       38, 16         8       Salaries and wages (less employment credits)       9       9         9       Bad debts       10       10         11       Rents       10       11         12       Taxes and licenses       STATEMENT 1       12       2,94         13       Interest       13       14       10         14       Depreciation of chimed on Form 1125-A or elsewhere on return (attach Form 4562)       14       16         15       Depreciation (Do not deduct oil and gas depletion.)       15       16       17         16       Advertising       16       19       13, 77         18       Enployee benefit programs       18       8, 300         19       Other deductions (attach statement)       STATEMENT 2       19       13, 77         20       Total deductions (attach statement)       224       220       63, 38         21       Ordinary business income (loss). Subtract line 20 from line 6       221       16.8, 38         22 at 22 bt       22b       22b       22a       22a         23 at 2017 estimated tax payments and 2016 overpayment credited to 2017       23a       23a       23d       2		5	Other income (I	oss	) (attach statement)							5	
8       Salaries and wages (less employment credits)       8       9         9       Repairs and maintenance       9         10       Bad debts       10         11       Rents       10         12       Taxes and licenses       STATEMENT 1       12       2, 94         11       Rents       11       12       2, 94         14       Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)       14       15         16       Otent deduct of and and gas depicion.)       15       15       16         16       Otent deduct of attach statement)       STATEMENT 2       19       13, 77         17       Benployee benefit programs       20       63, 38       21       168, 38         21       Ordiary business income (loss). Subtract line 20 from line 5       22       22       22       22         23       2017 estimated tax payments and 2016 overpayment credited to 2017       23a       23a       22		6	Total income (I	loss	s). Add lines 3 through 5						►	6	231,765
21       Ordinary business income (ics): subtract line 20 from line 0       21       100,30         22       a Excess net passive income or LIFO recapture tax (see instructions)       22a       22b       22c         b       Tax from Schedule D (Form 120S)       22b       22c       22c         23       a 2017 estimated tax payments and 2016 overpayment credited to 2017       23a       23a       22c         23       a 2017 estimated tax payments and 2016 overpayment credited to 2017       23a       23a       2d         4       Estimated tax penalty (see instructions). Check if Form 2220 is attached       2d       2d       2d         24       Estimated tax penalty (see instructions). Check if Form 2220 is attached       2d       2d       2d         25       Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       26       2d         26       Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       2d       2d         27       Enter amount from line 26 Credited to 2018 estimated tax        Refunded       27         28       Overpayment. If line 23d is larger than taxpayer) is based on all information of which preparer has any knowledge and belief, it is true, correct, and complete. Declaration of prepare (other than taxpayer) is based on all information of which preparer has any knowledge.		7	Compensation of	of o	fficers (see instrs attacl	1 Form 1125-	E)					7	38,165
21       Ordinary business income (ics): subtract line 20 from line 5       21       100,30         22       a Excess net passive income or LIFO recapture tax (see instructions)       22a       22b         b       Tax from Schedule D (Form 1120S)       22b       22b       22c         23       a 2017 estimated tax payments and 2016 overpayment credited to 2017       23a       23a       22c         23       a 2017 estimated tax payments and 2016 overpayment credited to 2017       23a       23a       22c         4       Estimated tax penalty (see instructions). Check if Form 2220 is attached       23d       24d       24d         24       Estimated tax penalty (see instructions). Check if Form 2220 is attached       26d       27d       27d         25       Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       26d       27d         26       Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       26d       27d         27       Enter amount from line 26 Credited to 2018 estimated tax        Refunded       27d         28       Image: Signature of officer       Date       Tritle       Tritle       Tritle         28       Signature of officer       Date       Tritle       PinN       May the PIS dia top paymer s		8	Salaries and wa	iges	s (less employment credit	s)						8	
21       Ordinary business income (ics): subtract line 20 from line 5       21       100,30         22       a Excess net passive income or LIFO recapture tax (see instructions)       22a       22b         b       Tax from Schedule D (Form 1120S)       22b       22b       22c         23       a 2017 estimated tax payments and 2016 overpayment credited to 2017       23a       23a       22c         23       a 2017 estimated tax payments and 2016 overpayment credited to 2017       23a       23a       22c         4       Estimated tax penalty (see instructions). Check if Form 2220 is attached       23d       24d       24d         24       Estimated tax penalty (see instructions). Check if Form 2220 is attached       26d       27d       27d         25       Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       26d       27d         26       Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       26d       27d         27       Enter amount from line 26 Credited to 2018 estimated tax        Refunded       27d         28       Image: Signature of officer       Date       Tritle       Tritle       Tritle         28       Signature of officer       Date       Tritle       PinN       May the PIS dia top paymer s		9	Repairs and ma	inte	enance							9	
21       Ordinary business income (ics): subtract line 20 from line 5       21       100,30         22       a Excess net passive income or LIFO recapture tax (see instructions)       22a       22b         b       Tax from Schedule D (Form 1120S)       22b       22b       22c         23       a 2017 estimated tax payments and 2016 overpayment credited to 2017       23a       23a       22c         23       a 2017 estimated tax payments and 2016 overpayment credited to 2017       23a       23a       22c         4       Estimated tax penalty (see instructions). Check if Form 2220 is attached       23d       24d       24d         24       Estimated tax penalty (see instructions). Check if Form 2220 is attached       26d       27d       26d         25       Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       26d       27d         26       Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       26d       27d         27       Enter amount from line 26 Credited to 2018 estimated tax        Refunded       27d         28       Image: Signature of officer       Date       Tritle       Tritle       Tritle         28       Signature of officer       Date       Tritle       PinN       May the PIS dia method signa		10										10	
21       Ordinary business income (ics). Subtract line 20 from line 6       21       100,30         22       a Excess net passive income or LIFO recapture tax (see instructions)       22a       22b         b       Tax from Schedule D (Form 1120S)       22b       22b         c       Add lines 22a and 22b       22b       22c         23 a       2017 estimated tax payments and 2016 overpayment credited to 2017       23a       23a         b       Tax deposited with Form 7004       23b       23d         c       Credit for federal tax paid on fuels (attrach Form 4136)       23d       23d         c       Credit for federal tax paid on fuels (attrach Form 4136)       23d       24d         c       Credit for federal tax paid on fuels (attrach Form 2220 is attached       26d       24d         c       Credit for federal tax paid on fuels (attrach Form 2220 is attached       26d       27d         c       Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       26d       27d         c       Deterpartiles of prepared tabracted tax       Prepared tabracted tax       Prepared tabracted tax       Prepared tabracted tax         if gn       Signature of officer       Date       Prepared tabracted tabracted tabracted tabracted tabracted tablacted tabracted tabracted tabractabracted tabracted tabracte	5	11	Rents									11	
21       Urdnary pusities income (loss). Subtract line 20 from line 6       21       100,30         22       a Excess net passive income or LIFO recapture tax (see instructions)       22a       22b         b       Tax from Schedule D (Form 1120S)       22b       22b         c       Add lines 22a and 22b       22a       22b         23       2 017 estimated tax payments and 2016 overpayment credited to 2017       23a       23a         b       Tax deposited with Form 7004       23b       23d         c       Credit for federal tax paid on fuels (attrach Form 4136)       23d       23d         c       Credit for federal tax paid on fuels (attrach Form 4136)       23d       24d         c       Credit for federal tax paid on fuels (attrach Form 2220 is attached       26d       24d         c       Credit for federal tax paid on fuels (attrach Form 2220 is attached       26d       27d         c       Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       26d       27d         c       Deterpartiles of pergures 1 have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belef, it is true, correct, and complete. Declaration of prepare (other than taxpayer) is based on all information of which preparer has any knowledge.       May the PIS dia have preparer is name         Printer am	2	12	Taxes and licen	ses					STAT	'EMENT 1		12	2,949
21       Ordinary business income (icss). Subtract line 20 from line 5       21       100,30         22       a Excess net passive income or LIFO recapture tax (see instructions)       22a       22b         b       Tax from Schedule D (Form 1120S)       22b       22b         c       Add lines 22a and 22b       22b       22c         23 a       2017 estimated tax payments and 2016 overpayment credited to 2017       23a       23a         b       Tax deposited with Form 7004       23b       23d         c       Credit for federal tax paid on fuels (attach Form 4136)       23d       23d         24       Estimated tax penalty (see instructions). Check if Form 2220 is attached       23d       24d         25       Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owerd       26       26         25       Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       26       27         10       Enter amount from line 26 Credited to 2018 estimated tax        Refunded       27         10       Inter set, and complete. Declaration of prepare (other than taxpayer) is based on all information of which preparer has any knowledge and baller, it is true, correct, and complete. Declaration of prepare is signature       May the PIS dia head tatements, and 0 dia 4d (0 for 5/1 / 18)       PTIN		13										13	
21       Ordinary business income (ics): subtract line 20 from line 5       21       100,30         22       a Excess net passive income or LIFO recapture tax (see instructions)       22a       22b         b       Tax from Schedule D (Form 1120S)       22b       22b       22c         23       a 2017 estimated tax payments and 2016 overpayment credited to 2017       23a       23a       22c         23       a 2017 estimated tax payments and 2016 overpayment credited to 2017       23a       23a       22c         4       Estimated tax penalty (see instructions). Check if Form 2220 is attached       23d       24d       24d         24       Estimated tax penalty (see instructions). Check if Form 2220 is attached       26d       27d       26d         25       Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       26d       27d         26       Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       26d       27d         27       Enter amount from line 26 Credited to 2018 estimated tax        Refunded       27d         28       Image: Signature of officer       Date       Tritle       Tritle       Tritle         28       Signature of officer       Date       Tritle       PinN       May the PIS dia method signa		14	Depreciation no	ot cl	aimed on Form 1125-A oi	r elsewhere or	n return <i>(attac</i>	h Form 456	52)			14	
21       Ordinary business income (ics): subtract line 20 from line 5       21       100,30         22       a Excess net passive income or LIFO recapture tax (see instructions)       22a       22b         b       Tax from Schedule D (Form 1120S)       22b       22b       22c         23       a 2017 estimated tax payments and 2016 overpayment credited to 2017       23a       23a       22c         23       a 2017 estimated tax payments and 2016 overpayment credited to 2017       23a       23a       22c         4       Estimated tax penalty (see instructions). Check if Form 2220 is attached       23d       24d       24d         24       Estimated tax penalty (see instructions). Check if Form 2220 is attached       26d       27d       26d         25       Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       26d       27d         26       Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       26d       27d         27       Enter amount from line 26 Credited to 2018 estimated tax        Refunded       27d         28       Image: Signature of officer       Date       Tritle       Tritle       Tritle         28       Signature of officer       Date       Tritle       PinN       May the PIS dia method signa		15	Depletion (Do	not	t deduct oil and gas depl	etion.)						15	
21       Ordinary business income (icss). Subtract line 20 from line 5       21       100,30         22       a Excess net passive income or LIFO recapture tax (see instructions)       22a       22b         b       Tax from Schedule D (Form 1120S)       22b       22b         c       Add lines 22a and 22b       22b       22c         23 a       2017 estimated tax payments and 2016 overpayment credited to 2017       23a       23a         b       Tax deposited with Form 7004       23b       23d         c       Credit for federal tax paid on fuels (attach Form 4136)       23d       23d         24       Estimated tax penalty (see instructions). Check if Form 2220 is attached       23d       24d         25       Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owerd       26       26         25       Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       26       27         10       Enter amount from line 26 Credited to 2018 estimated tax        Refunded       27         10       Inter set, and complete. Declaration of prepare (other than taxpayer) is based on all information of which preparer has any knowledge and baller, it is true, correct, and complete. Declaration of prepare is signature       May the PIS dia head tatements, and 0 dia 4d (0 for 5/1 / 18)       PTIN		16										16	193
21       Ordinary business income (icss). Subtract line 20 from line 5       21       100,30         22       a Excess net passive income or LIFO recapture tax (see instructions)       22a       22b         b       Tax from Schedule D (Form 1120S)       22b       22b         c       Add lines 22a and 22b       22b       22c         23 a       2017 estimated tax payments and 2016 overpayment credited to 2017       23a       23a         b       Tax deposited with Form 7004       23b       23d         c       Credit for federal tax paid on fuels (attach Form 4136)       23d       23d         24       Estimated tax penalty (see instructions). Check if Form 2220 is attached       23d       24d         25       Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owerd       26       26         25       Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       26       27         10       Enter amount from line 26 Credited to 2018 estimated tax        Refunded       27         10       Inter set, and complete. Declaration of prepare (other than taxpayer) is based on all information of which preparer has any knowledge and baller, it is true, correct, and complete. Declaration of prepare is signature       May the PIS dia head tatements, and 0 dia 4d (0 for 5/1 / 18)       PTIN		17										17	
21       Ordinary business income (icss). Subtract line 20 from line 5       21       100,30         22       a Excess net passive income or LIFO recapture tax (see instructions)       22a       22b         b       Tax from Schedule D (Form 1120S)       22b       22b         c       Add lines 22a and 22b       22b       22c         23 a       2017 estimated tax payments and 2016 overpayment credited to 2017       23a       23a         b       Tax deposited with Form 7004       23b       23d         c       Credit for federal tax paid on fuels (attach Form 4136)       23d       23d         24       Estimated tax penalty (see instructions). Check if Form 2220 is attached       23d       24d         25       Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owerd       26       26         25       Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       26       27         10       Enter amount from line 26 Credited to 2018 estimated tax        Refunded       27         10       Inter set, and complete. Declaration of prepare (other than taxpayer) is based on all information of which preparer has any knowledge and baller, it is true, correct, and complete. Declaration of prepare is signature       May the PIS dia head tatements, and 0 dia 4d (0 for 5/1 / 18)       PTIN		18										18	8,300
21       Ordinary business income (icss). Subtract line 20 from line 5       21       100,30         22       a Excess net passive income or LIFO recapture tax (see instructions)       22a       22b         b       Tax from Schedule D (Form 1120S)       22b       22b         c       Add lines 22a and 22b       22b       22c         23 a       2017 estimated tax payments and 2016 overpayment credited to 2017       23a       23a         b       Tax deposited with Form 7004       23b       23d         c       Credit for federal tax paid on fuels (attach Form 4136)       23d       23d         24       Estimated tax penalty (see instructions). Check if Form 2220 is attached       23d       24d         25       Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owerd       26       26         25       Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       26       27         10       Enter amount from line 26 Credited to 2018 estimated tax        Refunded       27         10       Inter set, and complete. Declaration of prepare (other than taxpayer) is based on all information of which preparer has any knowledge and baller, it is true, correct, and complete. Declaration of prepare is signature       May the PIS dia head tatements, and 0 dia 4d (0 for 5/1 / 18)       PTIN		19										19	13,774
21       Ordinary business income (ics): subtract line 20 from line 5       21       100,30         22       a Excess net passive income or LIFO recapture tax (see instructions)       22a       22b         b       Tax from Schedule D (Form 1120S)       22b       22b       22c         23       a 2017 estimated tax payments and 2016 overpayment credited to 2017       23a       23a       22c         23       a 2017 estimated tax payments and 2016 overpayment credited to 2017       23a       23a       22c         4       Estimated tax penalty (see instructions). Check if Form 2220 is attached       23d       24d       24d         24       Estimated tax penalty (see instructions). Check if Form 2220 is attached       26d       27d       26d         25       Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       26d       27d         26       Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       26d       27d         27       Enter amount from line 26 Credited to 2018 estimated tax        Refunded       27d         28       Image: Signature of officer       Date       Tritle       Tritle       Tritle         28       Signature of officer       Date       Tritle       PinN       May the PIS dia method signa		20										20	63,381
22 a Excess net passive income or LIFO recapture tax (see instructions)       22 a         b Tax from Schedule D (Form 1120S)       22b         c Add lines 22a and 22b       22c         23 a 2017 estimated tax payments and 2016 overpayment credited to 2017       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 paid on fuels (attach Form 4136)       23c         d Add lines 23a through 23c       23d         24       Estimated tax paid on fuels (attach Form 2220 is attached       24         25       Overpayment. If line 23d is smaller than the total of lines 22c and 24, enter amount owed       25         26       Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       26         27       Enter amount from line 26 Credited to 2018 estimated tax        Refunded       27         ign       Immer amount form line 26 Credited to 2018 estimated tax        Refunded       27         Signature of officer       Date       Title       Immer any knowledge and estimation of which preparer has any knowledge and estimation of which preparer has any knowledge.       ** - ******         Immer amount from line 26 Credited to 2018 estimated tax       Gene		21	Ordinary busin	ess	income (loss). Subtract	line 20 from I	ine 6					21	168,384
b Tax from Schedule D (Form 1120S) c Add lines 22a and 22b 23 a 2017 estimated tax payments and 2016 overpayment credited to 2017 b Tax deposited with Form 7004 c Credit for federal tax paid on fuels ( <i>attach Form 4136</i> ) d Add lines 23a through 23c 24 Estimated tax penalty (see instructions). Check if Form 2220 is attached 25 Amount owed. If line 23d is larger than the total of lines 22c and 24, enter amount owerd 26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid 27 Enter amount from line 26 Credited to 2018 estimated tax VInder penalties of peruy. I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and blieft, it is true, correct, and complete. Declaration of prepare (other than taxpayer) is based on all information of which preparer has any knowledge. Why the RS die instructions of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Prim's name CARR, RIGGS & INGRAM, LLC Firm's name CARR, RIGGS & INGRAM, LLC Firm's address ▶ 1031 W. MORSE BLVD., SUITE 200 WINTER PARK, FL 32789-3750 WA For Paperwork Reduction Act Notice, see separate instructions. Form 1120S (2		22 a	Excess net pass	sive	income or LIFO recapture	e tax (see ins	structions)						
c Add lines 22a and 22b 22a   23 a 2017 estimated tax payments and 2016 overpayment credited to 2017 23a   b Tax deposited with Form 7004 23b   c Credit for federal tax paid on fuels (attrach Form 4136) 23d   d Add lines 23a through 23c 23d   24 Estimated tax penalty (see instructions). Check if Form 2220 is attached 24   25 Amount owed. If line 23d is larger than the total of lines 22c and 24, enter amount owerpaid 26   26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid 26   27 Enter amount from line 26 Credited to 2018 estimated tax     VInder 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.   Vinder penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge.   Vinder penalties of officer Date   PRESIDENT Title Wintert and this return, Signature Vintertain with a taxpayer) is based on all information of which preparer is any knowledge. Vintertain with a taxpayer) and the total of lines 22. Vintertain with a taxpayer) is based on all information of which preparer is any knowledge. Vintertain with a taxpayer) is based on all information of which preparer is any knowledge. Vintertain with a taxpayer) is based on all information of which preparer is any knowledge. Vintertain with a t		b							22b				
23 a 2017 estimated tax payments and 2016 overpayment credited to 2017       23 a         b Tax deposited with Form 7004       23 b         c Credit for federal tax paid on fuels (attrach Form 4136)       23 c         d Add lines 23a through 23c       23 d         24       Estimated tax penalty (see instructions). Check if Form 2220 is attached       24 d         25       Amount owed. If line 23d is larger than the total of lines 22c and 24, enter amount owed       25 d         26       0verpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       26 d         27       Enter amount from line 26 Credited to 2018 estimated tax       Refunded       27 d         Under penalties of periny. I declare that 1 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 FS difference that with the ore than taxpayer) is based on all information of which preparer has any knowledge.         ingin       Signature of officer       Date       Preparer's signature         MICHAEL S. BORCHECK, CPA       CPA       PA       Check if employed         iffm's name b       CARR, RIGGS & INGRAM, LLC       Firm's all b       ***-******         iffm's address b       1031 W. MORSE BLVD., SUITE 200       Phone no. <td< td=""><td></td><td>C</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>22c</td><td></td></td<>		C										22c	
b Tax deposited with Form 7004 c Credit for federal tax paid on fuels ( <i>attach Form 4136</i> ) d Add lines 23a through 23c 24 Estimated tax penalty (see instructions). Check if Form 2220 is attached 25 Amount owed. If line 23d is larger than the total of lines 22c and 24, enter amount owed 26 27 Enter amount from line 26 Credited to 2018 estimated tax 27 Enter amount from line 26 Credited to 2018 estimated tax 28 belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any 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. Print/Type preparer's name Print/Type preparer's na	,	23 a	2017 estimated	tax									
Credit for federal tax paid on fuels (attach Form 4136)     d Add lines 23a through 23c     d Add lines 23a through 24     d Add lines					Form 7004								
26       Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       26         27       Enter amount from line 26 Credited to 2018 estimated tax       Refunded       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 RS dis this return with is return with is return within return with is return with reparer shown below (see instructions).         Signature of officer       Date       Preparer's signature       MICHAEL S. BORCHECK, CPA       Preparer's signature       MICHAEL S. BORCHECK, CPA       PTIN         Firm's name       CARR, RIGGS & INGRAM, LLC       Firm's saddress       1031 W. MORSE BLVD., SUITE 200       Phone no.       407 644-7455         WA       For Paperwork Reduction Act Notice, see separate instructions.       For MI2CMAEL S.       For MI2CMAEL S. <t< td=""><td></td><td>C</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		C											
26       Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       26         27       Enter amount from line 26 Credited to 2018 estimated tax       Refunded       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 RS dis this return with is return within return withe the return within return withe return within return	2	d				,						23d	
26       Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       26         27       Enter amount from line 26 Credited to 2018 estimated tax       Refunded       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 RS dis this return with its return within return withe declaret in the return withe declaret in the return		24				ck if Form 22	20 is attached			▶ [			
26       Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid       26         27       Enter amount from line 26 Credited to 2018 estimated tax       Refunded       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 RS dis this return with its return within return withe declaret in the return withe declaret in the return									owed	<u>-</u>	_		
27       Enter amount from line 26 Credited to 2018 estimated tax       Refunded       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.       27         Wight of the 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 distribution of which preparer has any knowledge.         Signature of officer       Date       Print/Type preparer's name       Preparer's signature         MICHAEL S. BORCHECK, CPA       Preparer's signature       MICHAEL S. BORCHECK, CPA       Date         Firm's name       CARR, RIGGS & INGRAM, LLC       Firm's EIN       ********         Firm's address       1031 W. MORSE BLVD., SUITE 200       Phone no.         WINTER PARK, FL 32789-3750       407 644-7455         MA       For Paperwork Reduction Act Notice, see separate instructions.       Form 1120S (2	-												
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge.       May the IRS distribution of which preparer has any knowledge.         Bign       Pressing address       PRESIDENT       May the IRS distribution of which preparer has any knowledge.         Signature of officer       Date       Preparer's signature       May the IRS distribution of which preparer has any knowledge.         Print/Type preparer's name       Preparer's signature       MICHAEL S. BORCHECK, CPA       Date         Firm's name       CARR, RIGGS & INGRAM, LLC       Firm's caller       Print's caller         Firm's address       1031 W. MORSE BLVD., SUITE 200       Phone no.       407 644-7455         WA       For Paperwork Reduction Act Notice, see separate instructions.       Form 1120S (2					-					Refunded			
Sign here       →       →       →       →       →       →       →       →       ↓		Und	er penalties of perju	ıry, I	declare that I have examined	this return, inclu	uding accompany	ing schedules	and statemer	nts, and to the best of	my knov	vledge and	d
Here       PRESIDENT       Preparer's shown         Signature of officer       Date       Title       Image: Signature of the second seco	Sian	Delle	er, it is true, correct,	and	complete. Declaration of prep	arer (other than	taxpayer) is base	ed on all Inform	ation of whic	n preparer nas any kno	wieage		May the IRS discu this return with the
Signature of officer       Date       Title       X Yes         Print/Type preparer's name       Preparer's signature       MICHAEL S. BORCHECK,       Date       PTIN         aid re- arer series       MICHAEL S. BORCHECK, CPA       CPA       Date       Check if self- employed       PTIN         Firm's name       CARR, RIGGS & INGRAM, LLC       Firm's EIN       ** - ** ** ** **         Firm's address       1031 W. MORSE BLVD., SUITE 200       Phone no.       407 644-7455         WA 17701       For Paperwork Reduction Act Notice, see separate instructions.       Form 1120S (2						I			PRESI	DENT			preparer shown below (see instr.)?
Print/Type preparer's name       Preparer's signature MICHAEL S. BORCHECK, employed       Date       Check if self- employed       PTIN         Aid re- sed ser ser ser ser ser ser set ser ser set ser set ser set set set set set set set set set set			Signature of off	ficer	r	I	Date		Title				
aid e- e- set aid e- set and and set and and set and and and and and and and and and and	TF	Print/Tyr	-			Preparer's	signature			, ,			
re-       MICHAEL S. BORCHECK, CPA CPA       04/05/18 employed □         area       Firm's name ►       CARR, RIGGS & INGRAM, LLC       Firm's EIN ►       **-*******         nhy       Firm's address ►       1031 W. MORSE BLVD., SUITE 200       Phone no.       407 644-7455         WA       For Paperwork Reduction Act Notice, see separate instructions.       For 1120S (2	- I'	1110191	oc proparar o name					BORCH	ECK,	Date	Check	if	PTIN
arer       Firm's name       CARR, RIGGS & INGRAM, LLC       Firm's EIN       **-******         Firm's address       1031 W. MORSE BLVD., SUITE 200       Phone no.       407 644-7455         WINTER PARK, FL 32789-3750       407 644-7455       For Paperwork Reduction Act Notice, see separate instructions.       For Mathematical Structure	aid re- M	IICH	HAEL S.	B	ORCHECK, CPA	A CPA				04/05/18		/ed	
Image: Non-transmission of the state o	arer						, LLC						**_*****
WINTER PARK, FL 32789-3750       407 644-7455         WA       For Paperwork Reduction Act Notice, see separate instructions.       Form 1120S (2)	nly F	Firm's a					-	200					
WA For Paperwork Reduction Act Notice, see separate instructions. Form 1120S (2	ľ												644-7455
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1	11701												
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50405 757954 70-03226.000 2017.03030 MARGARET E. KOZAN, P.A. 70-03K2	504	405	757954	7	0-03226.000	2017	.03030	MARG	ARET I	E. KOZAN	P	Α.	70-03K1

_	m 1120S (2017) MARGARET E. K	OZAN, P.A.			**_**	* * * *	** F	Page <b>2</b>
		nstructions)	1				Yes	No
		X Accrual (c)	Other (specify)				_	
2	See the instructions and enter the:	<b>c</b> (1)	<b></b> .		TOPO			
•	(a) Business activity <b>LEGAL SERVICE</b>		Product or service $\blacktriangleright \underline{L}$		ICES		-	
3	At any time during the tax year, was any shareholder in nominee or similar person? If "Yes," attach Schedule B							x
4	At the end of the tax year, did the corporation:	- i, information on Gertain						- 23
	Own directly 20% or more, or own, directly or indirectl	v 50% or more of the tot	al stock issued and outst	anding of any				
ŭ	foreign or domestic corporation? For rules of construct				1			x
	· · ·	(ii) Employer	· ·	untry of	(iv) Percentage	(v) If Pe	rcentage in	
	(i) Name of Corporation	Identification Number (if any)	ìncorp	oration	of Stock Owned	Qualifi	rcentage in ter the Date ed Subchap / Election W	oter S /as Made
				•				
					7			
					·			
	Our disease interest of 0.00% or more an end of		t = ( = 00/ = = = = = i= the s					
D	Own directly an interest of 20% or more, or own, direct							
	capital in any foreign or domestic partnership (includin							x
	trust? For rules of constructive ownership, see instruct	(ii) Employer			ountry of		(v) Maxi	1
	(i) Name of Entity	Identification Number (if any)	(iii) Type of Entity	Orga	anization		Percentage Profit, Loss,	Owned in
		(					,,	
5	At the end of the tax year, did the corporation have any	outstanding shares of re	stricted stock?					X
	If "yes" complete lines (i) and (ii) below		×					
	(ii) Total shares of non-restricted stock At the end of the tax year, did the corporation have any	outstanding stock ontion	e warrante or eimilar in					X
	If "yes" complete lines (i) and (ii) below	outstanding stock option	s, wairants, or sinniar ins					
		ax vear						
	<ul><li>(i) Total shares of stock outstanding at the end of the</li><li>(ii) Total shares of stock outstanding if all instruments</li></ul>	were executed		• • • • • • • • • • • • • • • • • • •				
6	Has this corporation filed, or is it required to file, Form	8918, Material Advisor D	sclosure Statement, to p	rovide info. on any re	portable transacti	on?		Х
7	Check this box if the corporation issued publicly offere	d debt instruments with o	riginal issue discount					
	If checked, the corporation may have to file Form 8281	, Information Return for F	Publicly Offered Original I	ssue Discount Instru	ments.			
8	If the corporation: (a) was a C corporation before it ele with a basis determined by reference to the basis of the	ected to be an S corporation	on <b>or</b> the corporation acq	uired an asset				
	corporation <b>and (b)</b> has net unrealized built-in gain in e the net unrealized built-in gain reduced by net recogniz	excess of the net recogniz	ed built-in gain from prio	r years, enter				
	the net unrealized built-in gain reduced by net recogniz	ed built-in gain from prior	years	<b>&gt;</b> \$				
	Enter the accumulated earnings and profits of the corp		ax year	▶ \$				
	Does the corporation satisfy <b>both</b> of the following cond		<b>Φ</b> Ω <b>Γ</b> Ω 000					
	The corporation's total receipts (see instructions) for the						x	
I	The corporation's total assets at the end of the tax year If "Yes," the corporation is not required to complete Scl							
11	During the tax year, did the corporation have any non-s		cancelled was forgiven	or had the				
	terms modified so as to reduce the principal amount of							x
	If "Yes," enter the amount of principal reduction			\$				
12	During the tax year, was a qualified subchapter S subs	diary election terminated	or revoked? If "Yes." see	instructions				X
	Did the corporation make any payments in 2017 that w							
	If "Yes," did the corporation file or will it file all required							
						Form <b>1</b>	120S	(2017)
/11	711 10-17 JWA							

## Form 1120S (2017) MARGARET E. KOZAN, P.A.

	dule K Shareholders' Pro Rata Share Items			Total amount
	1 Ordinary business income (loss) (page 1, line 21)		1	168,384
	2 Net rental real estate income (loss) (attach Form 8825)			
	<b>3a</b> Other gross rental income (loss)	1 1		
	<b>b</b> Expenses from other rental activities (attach statement)			
	<b>c</b> Other net rental income (loss). Subtract line 3b from line 3a		3c	
	4 Interest income			
	5 Dividends: <b>a</b> Ordinary dividends			
	<ul> <li>b Qualified dividends</li> </ul>			
	6 Royalties		6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))			
8	<b>Ba</b> Net long-term capital gain (loss) (attach Schedule D (Form 1120S))			
	<b>b</b> Collectibles (28%) gain (loss)			
	c Unrecaptured section 1250 gain (attach statement)	8c		
	9 Net section 1231 gain (loss) (attach Form 4797)		9	
	Other income (loss) 10 (see instructions) Type ►		10	
	1         Section 179 deduction (attach Form 4562)		1.0	5,14
12	2 a Charitable contributions	STATEMENT 3	12a	66
"	b Investment interest expense		12b	
	c expenditures (1) Type ►		120	
	(2) Amount		12c(2)	
	Control of the deductions of the deduction of the d		120(2)	
15	a (see instructions) type 3 a Low-income housing credit (section 42(j)(5))			
	<ul><li>b Low-income housing credit (other)</li><li>c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)</li></ul>		130 13c	
	d Other ental real estate (attach of this 3400) d credits (see instructions) Type		130 13d	
	e Other rental credits Type		13u	
	f Biofuel producer credit (attach Form 6478)			
	Other credits g (see instructions) Type ►		13g	
1/	4a Name of country or U.S. possession		139	
	<b>b</b> Gross income from all sources		— 14b	
	c Gross income sourced at shareholder level			
	Eardign groop income coursed at corporate level			
	d Passive category		14d	
	e General category			
	f Other (attach statement )			
	Deductions allocated and apportioned at shareholder level			
			140	
	g Interest expense			
	h Other Deductions allocated and apportioned at corporate level to foreign source in			
			14;	
	i Passive category			
	j General category			
	k Other (attach statement)		14k	
			141	
	mReduction in taxes available for credit (attach statement)			
47	n Other foreign tax information (attach statement)			
<u>ه</u> ا ا	5 a Post-1986 depreciation adjustment			
tem	<ul> <li>b Adjusted gain or loss</li> <li>c Depletion (other than oil and cas)</li> </ul>		15b	
Ē	c Depletion (other than oil and gas)		150	
(AMT) Items	d Oil, gas, and geothermal properties - gross income			
2	e Oil, gas, and geothermal properties - deductions			
10	f Other AMT items (attach statement)			
	<b>5 a</b> Tax-exempt interest income			
Basis	b Other tax-exempt income			11
Ba	c Nondeductible expenses		160	40,26
	d Distributions (attach statement if required)			40,20
	e Repayment of loans from shareholders		16e	

Schedule K	Shareholders' Pro Rata Sha	e Items (continued)				Total amount	
b Investr c Divider d Other i	nent income				17a		
b Investr					17b		
<mark>ទី៦ c</mark> Divider	nd distributions paid from accur	nulated earnings and profits			17c		
d Other i	tems and amounts (att. stmt.)						
18 Incom	e/loss reconciliation. Combine he result, subtract the sum of th	-	-		18	162,	,584
	Balance Sheets per Books	Beginning			End of tax		
	Assets	(a)	(b)	(C)		(d)	
Cash			2,435.			153,	,96
	d accounts receivable		-				
	for bad debts						
	nt obligations						
	curities						
	ssets (att. stmt.)						
	holders						
	real estate loans						
	nts (att. stmt.)						
	other depreciable assets	5,847.		10	,987.		
	ted depreciation	5,847.	0.	10	,987.		
a Depletable asse		,					
	ted depletion			r			
	y amortization)						
	ts (amortizable only)						
	ted amortization						
	tt. stmt.)						
Total assets		l t	2,435.		-	153,	96
	d Shareholders' Equity						
	ble						
	, bonds payable in less than 1 year						
	abilities (att. stmt.)	STATEMENT 5	0.			29,	32
	areholders						
	, bonds payable in 1 year or more						
	(att. stmt.)						
Capital stock							
•	-in capital		231.				23
	igs	STATEMENT 6	2,204.			124,	
	nareholders' equity (att. stmt.)		2,2010				
	arenoiders' equity (att. stmt.)		(		(		
	and shareholders' equity		2,435.		(	153,	96
A	and shareholders equily		2,433.			Form <b>1120</b>	
1							

711731 12-20-17

Form 1120S (2017) MARGARET E.	KOZAN, P	.A.		ł	**_*****	Page 5
			Books With Income	(Loss) per Return		
Note: The corporation may			, ,			
1 Net income (loss) per books	162,4	70.	5 Income recorded on book	ks this year not		
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a,			included on Schedule K, I	ines 1 through		
6, 7, 8a, 9, and 10, not recorded on books this year			10 (itemize):			
(itemize):			<b>a</b> Tax-exempt interest \$		-	
3 Expenses recorded on books this year not			6 Deductions included on S	Schedule K, lines 1	-	
included on Schedule K, lines 1 through 12			through 12 and 14I, not c	harged against		
and 14I (itemize):			book income this year (ite	emize):		
a Depreciation \$			<b>a</b> Depreciation \$			
<b>b</b> Travel and entertainment \$114.						
		14.	7 Add lines 5 and 6			
4 Add lines 1 through 3	162,5	84.	8 Income (loss) (Schedule K, line	e 18). Line 4 less line 7	162,	584.
			ts Account, Other A			
Shareholders' Une	distributed Tax	xable	Income Previously	Taxed (see instructions	3)	
			(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undis taxable income previous	
1 Balance at beginning of tax year		ľ	2,204.			
2 Ordinary income from page 1, line 21			168,384.			
3 Other additions		Г				
4 Loss from page 1, line 21			(		_	
5 Other reductions STATEMENT 7			5,914.	(	)	
		г	164,674.			
7 Distributions other than dividend distributions			40,263.			
8 Balance at end of tax year. Subtract line 7 from lin		124,411.				

JWA

8 Balance at end of tax year. Subtract line 7 from line 6

Form **1120S** (2017)

Form <b>4562</b>	
Department of the Treasury Internal Revenue Service	(99)
Name(s) shown on return	

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

OTHER

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.
Business or activity to which this form relates

Attachment Sequence No. 179 Identifying number

ΖU

OMB No. 1545-0172

MARGARET E. KOZAN,			-	IER DEPR		-	**_****
Part I Election To Expense Certain P	roperty Under Section 1	179 Note: If yo	ou have any li	sted property,	complete Part	V before y	ou complete Part I.
1 Maximum amount (see instructions	s)					1	510,000.
2 Total cost of section 179 property	placed in service (see	e instructions	)			2	5,140.
3 Threshold cost of section 179 prop	perty before reduction	n in limitation				3	2,030,000.
4 Reduction in limitation. Subtract lin	ie 3 from line 2. If zero	o or less, ente	er -0-			4	0.
5 Dollar limitation for tax year. Subtract line 4 fro	m line 1. If zero or less, enter	r -0 If married fil	ing separately, se	e instructions		5	510,000.
6 (a) Description	of property		(b) Cost (busir	ness use only)	(c) Elected of		
APPLE MACBOOK PRO				3,239.		,239.	
APPLE IMAC				1,901.	1	,901.	
7 Listed property. Enter the amount	from line 29			7			
8 Total elected cost of section 179 p	roperty. Add amount	s in column (d	c), lines 6 and	17		8	<u>5,140.</u> 5,140.
9 Tentative deduction. Enter the small	aller of line 5 or line 8					9	5,140.
10 Carryover of disallowed deduction							
11 Business income limitation. Enter t	he smaller of busines	s income (no	t less than ze	ro) or line 5 💠		11	206,549.
12 Section 179 expense deduction. A	dd lines 9 and 10, bu	t don't enter	more than lin	e 11		12	5,140.
13 Carryover of disallowed deduction	to 2018. Add lines 9	and 10, less l	ine 12	🕨 13			
Note: Don't use Part II or Part III below	/ for listed property. Ir	nstead, use F	Part V.				
Part II Special Depreciation All	owance and Other D	Depreciation	(Don't includ	le listed proper	rty. <b>)</b>		
14 Special depreciation allowance for	qualified property (ot	her than liste	d property) p	laced in servic	e during		
the tax year						14	
15 Property subject to section 168(f)(	1) election					15	
16 Other depreciation (including ACR						16	
Part III MACRS Depreciation (D	on't include listed pro	operty.) (See	instructions.)				
		Se	ection A				
17 MACRS deductions for assets place	ced in service in tax y	ears beginnir	ng before 201	7		17	
18 If you are electing to group any assets placed	in service during the tax year	into one or more	general asset acc	counts, check here	<b>ト</b>		
Section B - As	sets Placed in Servic	ce During 20	17 Tax Year	Using the Ger	neral Deprecia	ation Syste	em
(a) Classification of property	(b) Month and year placed in service	(business/ir	r depreciation nvestment use instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19a</b> 3-year property							
<b>b</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 Desidential works and a	1			27.5 yrs.	MM	S/L	
h Residential rental property				27.5 yrs.	MM	S/L	
	/			39 yrs.	MM	S/L	
i Nonresidential real property	/				MM	S/L	
Section C - Asse	ets Placed in Service	During 201	7 Tax Year U	sing the Alter	native Depred	iation Sys	tem
20a Class life						S/L	
b 12-year				12 yrs.		S/L	
c 40-year	/			40 yrs.	MM	S/L	
Part IV Summary (See instruction	ns.)			•	•		
21 Listed property. Enter amount from	n line 28					21	
22 Total. Add amounts from line 12, li							
Enter here and on the appropriate					tr	22	
23 For assets shown above and place						· ·	
portion of the basis attributable to							
716251 01-25-18 LHA For Paperwork F							Form <b>4562</b> (2017)

6

_	rm 4562 (2017)		GARET 1										* * * *		Page 2
P	Listed Propert recreation, or a	<b>ty</b> (Include au amusement.)	tomobiles, c	ertain o	ther vehic	cles, cei	rtain aircı	aft, ce	rtain com	outers, a	ind prop	perty use	ed for en	tertainm	ent,
	<b>Note:</b> For any (a) through (c)	vehicle for wh	nich you are all of Sectio	using th n B, and	le standar Section	rd milea C if app	ige rate c blicable.	r dedu	cting leas	e expen	se, com	plete <b>on</b>	l <b>y</b> 24a, 2	24b, colu	mns
		Depreciatio			-	ution:	See the i	nstruct	ions for li	mits for p	basseng	ger autor	nobiles.)		
24a	a Do you have evidence to s	· · · · · · · · · · · · · · · · · · ·		ient use o	claimed?	<u> </u>	/es	No	<b>24b</b> If "Y	es," is th	ie evide	nce writ	ten?	Yes	No
	<b>(a)</b> Type of property (list vehicles first)	(b) Date placed in service	(c) Business investmer use percenta	t ,	<b>(d)</b> Cost or other basis	(hi	(e) sis for depre usiness/inve use only	stment	(f) Recovery period	Met	<b>g)</b> hod/ ention	Depre	( <b>h)</b> eciation uction		
25	Special depreciation allo			· ·				•	2		05				
	used more than 50% in Property used more that										25				
26	Property used more that	11 50% in a qu	uaimed busi	1	3.					i		1			
				% %											
				%											
27	Property used 50% or le	<u>ss in a qualif</u>	ied husines	/-											
21				%						S/L ·					
				%						S/L -					
				%						S/L -	$\leftarrow$				
28	Add amounts in column	(h) lines 25 1	through 27	/-	ere and or	line 21	page 1				28				
	Add amounts in column										-		29		
		(),			B - Infor										
Со	mplete this section for ve	hicles used b	by a sole pro	prietor,	partner, c	or other	"more th	an 5%	owner," o	or related	d persor	n. If you	provideo	l vehicles	6
	your employees, first ans														
-					-					-					
					(a)		(b)		(c)	(0	d)	(	e)	(f	)
30	Total business/investment	miles driven du	iring the	V	ehicle	Ve	hicle	Ve	ehicle	Veh	icle	Vehicle		Veh	icle
	year ( <b>don't</b> include commu	ting miles)													
31	Total commuting miles of	driven during	the year												
32	Total other personal (no driven	-													
33	Total miles driven during	g the year.													
34	Add lines 30 through 32 Was the vehicle availab			Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	during off-duty hours?	•													
35	Was the vehicle used p														
	than 5% owner or relate	ed person?													
36	Is another vehicle availa														
	use?														
		Section C -	Questions	for Em	ployers W	Vho Pro	ovide Veł	nicles f	for Use by	y Their E	Employe	ees			
An	swer these questions to o	determine if y	ou meet an	exceptio	on to com	pleting	Section	3 for ve	ehicles us	ed by er	nployee	es who <b>a</b> i	ren't mo	re than 5	5%
ow	ners or related persons.														
37	Do you maintain a writte employees?													Yes	No
38	Do you maintain a writte	en policy state	ement that p	rohibits	personal	use of	vehicles,	excep	t commut	ing, by y	our				
	employees? See the ins														<u> </u>
	Do you treat all use of v													.	
40	Do you provide more the														
	the use of the vehicles,														
41	Do you meet the require														
	Note: If your answer to	37, 38, 39, 40	), or 41 is "Y	es," dor	n't comple	ete Sec	tion B for	the co	overed ver	nicles.					
Р	art VI Amortization			(1-)		(-)			( 1)		(-)			(6)	
	(a) Description of	f costs	Da	<b>(b)</b> e amortizatio begins	n	<b>(c)</b> Amortiza amour			(d) Code section		<b>(e)</b> Amortiza period or per	tion	Ar fc	<b>(f)</b> nortization r this year	
42	Amortization of costs th	at begins dur	ing your 20	17 tax y	ear:										
				: :											
				: :											
43	Amortization of costs th	at began befo	ore your 201	7 tax ye	ear							43			
<u>44</u>	Total. Add amounts in c	olumn (f). Se	e the instruc	tions fo	r where to	o report						44			
716	252 01-25-18						7						F	orm <b>456</b> 2	<b>2</b> (2017)

MARGARET E. KOZAN, P.A.				**_****	* * *
FORM 1120S	TAXES AND	LICENSES		STATEMENT	1
DESCRIPTION				AMOUNT	
OTHER TAXES & LICENSES PAYROLL TAXES				33 2,61	38. 11.
TOTAL TO FORM 1120S, PAGE 1	, LINE 12			2,94	49.
FORM 1120S	OTHER DEI	DUCTIONS		STATEMENT	2
DESCRIPTION			0'	AMOUNT	
BANK CHARGES DUES AND SUBSCRIPTIONS INSURANCE MEALS AND ENTERTAINMENT MISCELLANEOUS EXPENSE OFFICE EXPENSE POSTAGE PROFESSIONAL FEES RESEARCH SUPPLIES TELEPHONE TRAVEL EXPENSE TOTAL TO FORM 1120S, PAGE 1	, LINE 19			1,76 1,58 11 1,53 3,15 89	39.         14.         38.         51.         50.         90.         96.         57.         52.
SCHEDULE K	CHARITABLE C	CONTRIBUTIONS		STATEMENT	3
DESCRIPTION	NO LIMIT	50% / 100% LIMIT	30% LIMIT	20% LIM	IT
CONTRIBUTIONS		660.			
TOTALS TO SCHEDULE K, LINE	12A	660.			

MARGARET E. KOZAN, P.A.	**_******* 
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 NET INCOME PER BOOKS DISTRIBUTIONS OTHER INCREASES (DECREASES)	2,204. 162,470. -40,263.
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 SECTION 179 EXPENSE DEDUCTION NONDEDUCTIBLE EXPENSES	660. 5,140. 114.
TOTAL TO SCHEDULE M-2, LINE 5 - COLUMN (A)	5,914.

chedule K-1	<b>2017</b>		Final K-1	Amended K-	1	OMB No. 1545
	2017	Pa	rt III			urrent Year Income,
epartment of the Treasury iternal Revenue Service For calendar year 2017, or tax	F	1	Ordinany hu	Deductions, Credit	<u> </u>	Other Items Credits
i ul calelluar year 2017, ul lax		'	Uruinary bu	168,384.	13	Greatts
year beginning ending		2	Net rental re	eal estate inc (loss)		
Shareholder's Share of Income, Deductions	,	3	Other net re	ental income (loss)		
Credits, etc.       See separate instructions.         Part I       Information About the Corporat	ion	4	Interest inc	ome		
A Corporation's employer identification number		5a	Ordinary div	vidends		
B Corporation's name, address, city, state, and ZIP code		5b	Qualified div	vidends	14	Foreign transactions
MARGARET E. KOZAN, P.A. 803 MARYLAND AVENUE		6	Royalties			
WINTER PARK, FL 32789	-	7	Net short-te	erm capital gain (loss)		
C IRS Center where corporation filed return E-FILE		8a	Net long-ter	rm capital gain (loss)	$\left  \right $	
Part II Information About the Sharehol	der	8b	Collectibles	(28%) gain (loss)		
D Shareholder's identifying number		8c	Unrecaptur	ed sec 1250 gain		
E Shareholder's name, address, city, state and ZIP code		9	Net section	1231 gain (loss)		
MARGARET E. KOZAN 803 MARYLAND AVE. WINTER PARK, FL 32789		10	Other incon	ne (loss)	15	Alternative min tax (AMT) it
F Shareholder's percentage of stock ownership for tax year 100.00	0000%					
		11	Section 179			Items affecting shareholder
	_		0.1	5,140.	C*	1
	2	12 A	Other dedu	660.	D	40,2
	-					
Σ Δ	F				17	Other information
	F					
	ľ					
	F					
	F		* <u></u>	Gee attached statement	for an	ditional information.
11271 2-05-17 JWA For Paperwork Reduction Act Notice, see Instr	wations for Form 11000			irs.gov/Form1120S		Schedule K-1 (Form 1120S

SCHEDULE	K-1		NONDEDUCTIBL	E EXPENSES, B	OX 16, CODE C
DESCRIPT	ION			AMOUNT	SHAREHOLDER FILING INSTRUCTIONS
EXCLUDED EXPENSES		AND	ENTERTAINMENT	114.	SEE SHAREHOLDERS INSTRUCTIONS
TOTAL				114.	

Schedule K-1 (Form 1120S)	2017		Final K-1	Amended K-1		OMB No. 1545-0123
· · ·	2017	Pa	rt III			urrent Year Income,
Department of the Treasury Internal Revenue Service For calendar year 2017, or tax	1			Deductions, Credits	-	Credits
year beginning ending	2	2		168,384. l estate inc (loss)		
Shareholder's Share of Income, Deduction Credits, etc. See separate instructions.	ons, 3	5	Uther net ren	tal income (loss)		
Part I Information About the Corpo	ration 4	ŀ	Interest incon	ne		
A Corporation's employer identification number	5	ia	Ordinary divid	dends		
B Corporation's name, address, city, state, and ZIP code	5	ib	Qualified divid	dends	14	Foreign transactions
MARGARET E. KOZAN, P.A. 803 MARYLAND AVENUE	6	;	Royalties			
WINTER PARK, FL 32789	7	'	Net short-terr	m capital gain (loss)		
C IRS Center where corporation filed return E-FILE	8			n capital gain (loss)		
Part II Information About the Sharel	nolder <sup>8</sup>	Bb	Collectibles (2	28%) gain (loss)		
D Shareholder's identifying number ***_***	8	BC	Unrecaptured	l sec 1250 gain		
E Shareholder's name, address, city, state and ZIP code	9	)	Net section 1	231 gain (loss)		
MARGARET E. KOZAN 803 MARYLAND AVE.	1	0	Other income	e (loss)	15	Alternative min tax (AMT) items
WINTER PARK, FL 32789						
F Shareholder's percentage of stock ownership for tax year	00000%					
	1		Section 179 c	5,140.	16 C *	ltems affecting shareholder basis $114$ .
	1: A		Other deducti		D	40,263.
se Only	_					
For IRS Use Only	_				17	Other information
ш Ц		_				
	-					
			*Se	e attached statement	for ad	ditional information.
711271 12-05-17 JWA For Paperwork Reduction Act Notice, see I	nstructions for Form 1120S.			s.gov/Form1120S		Schedule K-1 (Form 1120S) 2017 1

SCHEDULE K-1 NONDEDUCTIBL	E EXPENSES, B	OX 16, CODE C
DESCRIPTION	AMOUNT	SHAREHOLDER FILING INSTRUCTIONS
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES	114.	SEE SHAREHOLDERS INSTRUCTIONS
TOTAL	114.	

#### Schedule K-1 (Form 1120S) 2017

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

M Credit for increasing research

1. Ordinary business income (loss). Determine whether the income (loss) is

	passive or nonpassive and enter on your retu	rn as follows:		activities	
				N Credit for employer social	See the Shareholder's Instructions
		Report on		security and Medicare taxes	
	Passive loss	See the Shareholder's Instructions		O Backup withholding	
	Passive income	Schedule E, line 28, column (g)		P Other credits	)
	Nonpassive loss	See the Shareholder's Instructions			
	Nonpassive income	Schedule E, line 28, column (j)	14.	Foreign transactions	
2.	Net rental real estate income (loss)	See the Shareholder's Instructions		A Name of country or U.S.	)
3.	Other net rental income (loss)			possession	From 1110 Darth
	Net income	Schedule E, line 28, column (g)		B Gross income from all sources	Form 1116, Part I
	Net loss	See the Shareholder's Instructions		C Gross income sourced at shareholder	
4.	Interest income	Form 1040, line 8a		level	)
5a.	Ordinary dividends	Form 1040, line 9a		Foreign gross income sourced at corporate leve	el
5b.	Qualified dividends	Form 1040, line 9b Schedule E, line 4		D Passive category	)
6.	Royalties	Schedule D, line 5		E General category	Form 1116, Part I
7.	Net short-term capital gain (loss) Net long-term capital gain (loss)	Schedule D, line 12		F Other	
8a. 8b.	Collectibles (28%) gain (loss)	28% Rate Gain Worksheet, line 4		Deductions allocated and apportioned at share	holder level
00.	Concentrice (2070) gain (1000)	(Schedule D Instructions)		G Interest expense	Form 1116, Part I
8c.	Unrecaptured section 1250 gain	See the Shareholder's Instructions		H Other	Form 1116, Part I
9.	Net section 1231 gain (loss)	See the Shareholder's Instructions			·
10.	Other income (loss)			Deductions allocated and apportioned at corporate level to foreign source	
	Code			income	2
	A Other portfolio income (loss)	See the Shareholder's Instructions		I Passive category	Form 1116, Part I
	B Involuntary conversions	See the Shareholder's Instructions		J General category K Other	10111110,1211
	C Sec. 1256 contracts & straddles	Form 6781, line 1		K Other	)
	D Mining exploration costs recapture	See Pub. 535		Other information	
	E Other income (loss)	See the Shareholder's Instructions		L Total foreign taxes paid	Form 1116, Part II
				M Total foreign taxes accrued	Form 1116, Part II
11.	Section 179 deduction	See the Shareholder's Instructions		N Reduction in taxes available for	
				credit	Form 1116, line 12
12.	Other deductions			O Foreign trading gross receipts P Extraterritorial income exclusion	Form 8873 Form 8873
				Q Other foreign transactions	See the Shareholder's Instructions
	A Cash contributions (50%)				See the Shareholder's instructions
	<ul><li>B Cash contributions (30%)</li><li>C Noncash contributions (50%)</li></ul>		15.	Alternative minimum tax (AMT) items	
	D Noncash contributions (30%)	See the Shareholder's Instructions		A Post-1986 depreciation adjustment	See the
	E Capital gain property to a 50%	See the Shareholder's instructions		B Adjusted gain or loss	Shareholder's
	organization (30%)			C Depletion (other than oil & gas)	Instructions and
	F Capital gain property (20%)			D Oil, gas, & geothermal - gross income	the Instructions for
	G Contributions (100%)	)		E Oil, gas, & geothermal - deductions	Form 6251
	H Investment interest expense	Form 4952, line 1		F Other AMT items	)
	I Deductions - royalty income	Schedule E, line 19	16.	Items affecting shareholder basis	
	J Section 59(e)(2) expenditures	See the Shareholder's Instructions		A Tax-exempt interest income	Form 1040, line 8b
	K Deductions - portfolio (2% floor)	Schedule A, line 23		B Other tax-exempt income	)
	L Deductions - portfolio (other)	Schedule A, line 28		C Nondeductible expenses	
	M Preproductive period expenses	See the Shareholder's Instructions		D Distributions	See the Shareholder's Instructions
	N Commercial revitalization			E Repayment of loans from	
	deduction from rental real	Cas Form 0500 Instructions		shareholders	)
	estate activities	See Form 8582 Instructions			
	O Reforestation expense deduction	See the Shareholder's Instructions	17.	Other information	
	P Domestic production activities			A Investment income	Form 4952, line 4a
	information	See Form 8903 instructions		B Investment expenses	Form 4952, line 5
	Q Qualified production activities income	Form 8903, line 7b		C Qualified rehabilitation expenditures	
	R Employer's Form W-2 wages	Form 8903, line 17		(other than rental real estate)	See the Shareholder's Instructions
	S Other deductions	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	
13.	Credits			credit (other)	Form 8611, line 8
	A Low-income housing credit (section			G Recapture of investment credit	See Form 4255
	42(j)(5)) from pre-2008 buildings			H Recapture of other credits	See the Shareholder's Instructions
	B Low-income housing credit (other)			I Look-back interest - completed	
	from pre-2008 buildings			long-term contracts	See Form 8697
	C Low-income housing credit (section			J Look-back interest - income forecast	
	42(j)(5)) from post-2007 buildings	See the Shareholder's		method	See Form 8866
	D Low-income housing credit (other)	Instructions		K Dispositions of property with	)
	from post-2007 buildings			section 179 deductions	
	E Qualified rehabilitation expenditures (rental real estate)			L Recapture of section 179 deduction	
	F Other rental real estate credits			M Section 453(I)(3) information N Section 453A(c) information	
	G Other rental credits	J		O Section 1260(b) information	One the Oberral 11 1
	H Undistributed capital gains credit	Form 1040, line 73; box a		P Interest allocable to production	See the Shareholder's
	I Biofuel producer credit	)		expenditures	Instructions
	J Work opportunity credit	See the Shareholder's		Q CCF nonqualified withdrawals	
	K Disabled access credit	Instructions		R Depletion information - oil and gas	
	L Empowerment zone employment			S Reserved	
	credit	J		T Section 108(i) information	
				U Net investment income	
				V Other information	
					)

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