

**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.)¹

DATE: August 2019

Florida Bar No.: 165026

GENERAL:

Social Security No.: [REDACTED]

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

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

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

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

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

- 5. Place of birth: Baton Rouge, LA
 Date of birth: [REDACTED] Age: 50

- 6a. Length of residence in State of Florida: 21 years

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

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

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

N/A

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

8. Children

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

N/A

9. Military Service (including Reserves)

Service *Branch* *Highest Rank* *Dates*

N/A

Rank at time of discharge _____ Type of discharge _____

Awards or citations _____

HEALTH:

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

No.

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

Yes _____ No ✓ _____

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

Please describe such treatment or diagnosis.

N/A

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

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

Yes _____ No _____

If yes, please explain.

N/A

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

Yes _____ No _____

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

N/A

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

N/A

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

No.

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

No.

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

No.

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

No.

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

No.

EDUCATION:

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

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

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

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

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

NON-LEGAL EMPLOYMENT:

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

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

PROFESSIONAL ADMISSIONS:

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

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

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

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

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

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

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

RESPONSE:

The focus of my practice the last thirteen years has been appellate litigation, strategic trial support, and civil litigation.

I handle civil appeals in a variety of substantive areas, including business, employment, foreclosure, family, insurance, and personal injury. My appellate experience extends to reviews of final and non-final orders, through both traditional appellate review and via original proceedings. I have represented clients in state and federal appellate courts.

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

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

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

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

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

State Administrative _____ %
State Other _____ %

TOTAL _____ 100 %

TOTAL _____ 100 %

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

Jury? _____ N/A _____ Non-jury? _____ N/A _____

Arbitration? _____ N/A _____ Administrative Bodies? _____ N/A _____

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

No.

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

No.

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

RESPONSE:

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

Queenferry1 Beneficiary Florida Land Trust Dated 2/7/2017 v. Bank of America, N.A.,
Case No. 1D18-1220, First District Court of Appeal

Opposing counsel: Rafael F. Garcia; Ralph F Garcia, PLLC; 407-978-6603

Co-counsel: Joseph Towne, (formerly of Lender Legal Services, LLC); 407-425-9566

Dupree v. Speer,
Case No. 5D17-3545, Fifth District Court of Appeal

Opposing counsel: Samuel B. Spinner and Hinda Klein; Conroy Simberg;
954-961-1400

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

Riggenbach v. Rhodes,
Case No. 5D18-1889, Fifth District Court of Appeal

Opposing counsel: Thomas E. Dukes, III, and Wilbert R. Vancol; McEwan, Dukes & Hall, P.A.; 407-423-8571

Co/trial counsel: Daniel C. Elkins; Law Offices of Elkins & Freedman; 954-772-6014

Benzrent 1, LLC v. Wilmington Savings Fund Society, FSB, etc.,
Case No. 3D18-817, Third District Court of Appeal

Opposing counsel: Jason Bravo, The Bravo Law Firm, PLLC;
305-400-9652

Co/trial counsel: Joseph Towne (formerly of Lender Legal Services, LLC); 407-425-9566
Nicholas Geraci; Lender Legal Services, LLC, 407-730-4644

Griffitts v. Griffitts,
Case No., 5D17-2509, Fifth District Court of Appeal

Opposing counsel: John N. Bogdanoff and Christopher V. Carlyle; The Carlyle Appellate Law Firm; 407-377-6870

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

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:

Hitzel v. American Fundraising Auctions,
Case No. 5D18-3857, Fifth District Court of Appeal

Opposing counsel: Robert Stovash and Joseph Somake; Stovash, Case & Tingley, P.A.; 407-316-0393

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 considered the issue—whether mandated use of a HANS device may have prevented Earnhardt’s death—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 reply brief and an opposition to a federal court motion in limine, both of which I personally wrote. The latter exemplifies the type of trial support services I regularly provide.

PRIOR JUDICIAL EXPERIENCE OR PUBLIC OFFICE:

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

N/A

32b. List any prior quasi-judicial service:

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

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

No.

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

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

N/A

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

N/A

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

N/A

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

N/A

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

N/A

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

N/A

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

N/A

BUSINESS INVOLVEMENT:

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

RESPONSE:

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

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

RESPONSE:

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

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

RESPONSE:

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

POSSIBLE BIAS OR PREJUDICE:

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

RESPONSE:

I would recuse myself if a family member or close personal friend were a party or attorney in a case before me or had a direct financial interest in the outcome. I would also recuse myself from any cases I worked on prior to taking the bench and any case in which I had a direct financial interest.

MISCELLANEOUS:

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

Yes _____ No ✓ _____ If "Yes" what charges? _____

Where convicted? N/A _____ Date of Conviction: N/A _____

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

Yes _____ No ✓ _____ If "Yes" what charges? _____

Where convicted? N/A _____ Date of Conviction: N/A _____

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

Yes _____ No ✓ _____ If "Yes" what charges? _____

Where convicted? N/A _____ Date of Conviction: N/A _____

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

No.

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

No.

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

No.

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

No.

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

No.

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

RESPONSE:

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

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

No.

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

No.

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

No.

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

No.

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

Yes √ No If no, please explain.

43b. Have you ever paid a tax penalty?

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

In 2016, I paid a penalty of \$341.25 for failing to make a proper federal tax deposit. The tax deposits owed for the third quarter of 2015 were required to be paid by the 15th 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:

On behalf of the Orange County Bar Association's Appellate Practice Committee, I recently submitted for publication in *The Briefs* an article entitled *The Brave New World of Discovery: Forensic Inspection of Electronic Devices*. The expected publication date is October 2019.

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

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

RESPONSE:

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

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

RESPONSE:

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

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

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

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

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

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

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

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

PROFESSIONAL AND OTHER ACTIVITIES:

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

RESPONSE:

The Florida Bar
Appellate Practice Section
Ninth Circuit Grievance Committee "F": 2017-2020
Statewide Advertising Grievance Committee: 2013-2016

Orange County Bar Association
Appellate Practice Committee
Chair: 2015-2016
Vice Chair: 2014-2015
Professionalism Committee
Business Law Committee
Solo/Small Firm Committee
Judicial Relations Committee

Louisiana State Bar Association (inactive)

The Federalist Society

Central Florida Association for Women Lawyers

- 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
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:

In 2018-19, I offered pro bono appellate representation to a terminally ill young mother who sought affirmance of the trial court's determination that it was in her child's best interest to reside primarily with her in New Jersey rather than with the father in Florida. The appeal, brought by the child's father, was dismissed in March 2019. The client has since passed away.

I 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. While most have been in the substantive area of appellate practice, other substantive areas include professionalism, federal practice, 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 24 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 would allow me to be an effective member of the Fifth District Court of Appeal. My experience is diverse. I have worked for large and small law firms and have represented both 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; December 2018
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, integrity, independence, 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 Boulevard, Suite 4550, Orlando, FL 32801; 407-835-4305

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

Barbara Eagan; Eagan Appellate Law, PLLC; 13835 Kirby Smith Road; Orlando, FL 32832; 407-506-8372

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

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 Street, 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

Carrie Ann Wozniak; Akerman LLP; 420 South Orange Avenue, Suite 1200; Orlando, FL 32801; 407-423-4000

CERTIFICATE

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

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

Dated this 21 day of August, 2019.

Margaret E. Kozan
Printed Name

Margaret E. Kozan
Signature

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

FINANCIAL HISTORY

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

FORM 6 FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTEREST

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 December 31, 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)**

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

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

(rounded to nearest do ar)

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

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

N/A

PART D - INCOME

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

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

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

[REMAINDER OF PART D EXCLUDED]

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

	BUSINESS ENTITY #1	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.

Margaret E. Kozan
SIGNATURE

STATE OF FLORIDA

COUNTY OF ORANGE

Sworn to (or affirmed) and subscribed before me this 20th day of August 2019 by Margaret Kozan

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

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

Personally Known ✓
OR Produced Identification

Type of Identification Produced



FLORIDA DEPARTMENT OF LAW ENFORCEMENT

DISCLOSURE PURSUANT TO THE
FAIR CREDIT REPORTING ACT (FCRA)

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

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

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

Printed Name of
Applicant:

Margaret E. Kozan

Signature of Applicant:

Margaret E. Kozan

Date:

8-21-19

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

For the year Jan. 1—Dec. 31, 2016, or other tax year beginning _____, 2016, ending _____, 20 _____ See separate instructions.

Your first name and initial **MARGARET E.** Last name **KOZAN** Your social security number **[REDACTED]**

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

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

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

Foreign country name _____ Foreign province/state/county _____ Foreign postal code _____

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

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

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

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

If more than four dependents, see instructions and check here

Dependents on 6c not entered above _____
Add numbers on lines above **U 1**

d Total number of exemptions claimed **1**

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

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

	38	Amount from line 37 (adjusted gross income)	38	46,465
Tax and Credits	39a	Check <input type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1952, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
Standard Deduction for— • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$6,300 Married filing jointly or Qualifying widow(er), \$12,600 Head of household, \$9,300	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	9,694
	41	Subtract line 40 from line 38	41	36,771
	42	Exemptions. If line 38 is \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions	42	4,050
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	32,721
	44	Tax (see instr.) Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	4,423
	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
	46	Excess advance premium tax credit repayment. Attach Form 8962	46	
	47	Add lines 44, 45, and 46	47	4,423
	48	Foreign tax credit. Attach Form 1116 if required	48	
	49	Credit for child and dependent care expenses. Attach Form 2441	49	
	50	Education credits from Form 8863, line 19	50	
	51	Retirement savings contributions credit. Attach Form 8880	51	
	52	Child tax credit. Attach Schedule 8812, if required	52	
	53	Residential energy credits. Attach Form 5695	53	
	54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55		
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	4,423	
Other Taxes	57	Self-employment tax. Attach Schedule SE	57	
	58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
	60a	Household employment taxes from Schedule H	60a	
	60b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
	61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
	62	Taxes from: a <input type="checkbox"/> Form 8969 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	4,423	
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64	5,699
	65	2016 estimated tax payments and amount applied from 2015 return	65	
	66a	Earned income credit (EIC)	66a	
	b	Nontaxable combat pay election <input type="checkbox"/> 66b	66b	
	67	Additional child tax credit. Attach Schedule 8812	67	
	68	American opportunity credit from Form 8863, line 8	68	
	69	Net premium tax credit. Attach Form 8962	69	
	70	Amount paid with request for extension to file	70	
	71	Excess social security and tier 1 RRTA tax withheld	71	
	72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73		
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	5,699	
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	1,276
	76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	76a	
	b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number <input type="text"/>		
77	Amount of line 75 you want applied to your 2017 estimated tax	77	1,276	
Amount You Owe	78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	
	79	Estimated tax penalty (see instructions)	79	

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No

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

Sign Here
 Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
 Your signature: **ATTORNEY** Date: Your occupation: **ATTORNEY**
 Spouse's signature. If a joint return, both must sign. Date: Spouse's occupation:
 Daytime phone number:
 If the IRS sent you an Identity Protection P.N., enter it here (see instr.):

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

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

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

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

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

2016

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.**

Name(s) shown on Form 1040

Your social security number

MARGARET E. KOZAN

Medical and Dental Expenses		Caution: Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1			
2	Enter amount from Form 1040, line 38 2				
3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 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 Paid		State and local (check only one box):			
a	<input type="checkbox"/> Income taxes, or	5		638	
b	<input checked="" type="checkbox"/> General sales taxes				
6	Real estate taxes (see instructions)	6		2,808	
7	Personal property taxes	7			
8	Other taxes. List type and amount ▶	8			
9	Add lines 5 through 8			9	3,446
Interest You Paid		Home mortgage interest and points reported to you on Form 1098			
10	Home mortgage interest and points reported to you on Form 1098	10		5,973	
Note: Your mortgage interest deduction may be limited (see instructions).		11			
11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶				
12	Points not reported to you on Form 1098. See instructions for special rules	12			
13	Mortgage insurance premiums (see instructions)	13			
14	Investment interest. Attach Form 4952 if required. (See instructions.)	14			
15	Add lines 10 through 14			15	5,973
Gifts to Charity		Gifts by cash or check. If you made any gift of \$250 or more, see instructions			
16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16		275	
If you made a gift and got a benefit for it, see instructions.		17			
17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500				
18	Carryover from prior year	18			
19	Add lines 16 through 18			19	275
Casualty and Theft Losses		Casualty or theft loss(es). Attach Form 4684. (See instructions.)			
20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	
Job Expenses and Certain Miscellaneous Deductions		Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶			
21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21			
22	Tax preparation fees	22			
23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23			
24	Add lines 21 through 23	24			
25	Enter amount from Form 1040, line 38 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 Miscellaneous Deductions		Other—from list in instructions. List type and amount ▶			
28	Other—from list in instructions. List type and amount ▶			28	
Total Itemized Deductions		Is Form 1040, line 38, over \$155,650?			
		<input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.		29	9,694
		<input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.			
30		If you elect to itemize deductions even though they are less than your standard deduction, check here			

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Supplemental Income and Loss

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

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

} Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

OMB No. 1545-0074

2016

Attachment Sequence No. **13**

Your social security number

MARGARET E. KOZAN

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

A Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) Yes No
B If "Yes," did you or will you file all required Forms 1099? Yes No

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

1b	Type of Property (from list below)	2	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days		Personal Use Days		QJV	
				A	B	A	B	A	B
A	2			366					
B	2			366					
C									

Type of Property:

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

Income:	Properties:	A	B	C
3 Rents received	3	9,475	11,875	
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9	527	612	
10 Legal and other professional fees	10	275	275	
11 Management fees	11		1,188	
12 Mortgage interest paid to banks, etc. (see instructions)	12	2,459	5,294	
13 Other interest	13			
14 Repairs	14	982		
15 Supplies	15			
16 Taxes	16	707	1,289	
17 Utilities	17	39	70	
18 Depreciation expense or depletion	18	3,022	3,783	
19 Other (list) ▶ See Statement 1,2	19	3,520	3,745	
20 Total expenses. Add lines 5 through 19	20	11,531	16,256	
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	-2,056	-4,381	
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	2,056	4,381	
23a Total of all amounts reported on line 3 for all rental properties	23a		21,350	
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		7,753	
d Total of all amounts reported on line 18 for all properties	23d		6,805	
e Total of all amounts reported on line 20 for all properties	23e		27,787	
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			(6,437)
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 18. Otherwise, include this amount in the total on line 41 on page 2	26			-6,437

For Paperwork Reduction Act Notice, see the separate instructions.

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

Your social security number

MARGARET E. KOZAN

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

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

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	MARGARET E. KOZAN, P.A.	S		45-2610853	
B					
C					
D					

Passive Income and Loss		Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A		0	1,166	20,313
B				
C				
D				
29a Totals				20,313
b Totals			1,166	
30 Add columns (g) and (j) of line 29a				30 20,313
31 Add columns (f), (h), and (i) of line 29b				31 (1,166)
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 19,147

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

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

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

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

Part V Summary

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

Form **1116**

Foreign Tax Credit

(Individual, Estate, or Trust)

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

OMB No. 1545-0121

2016

Attachment Sequence No. **19**

Department of the Treasury
Internal Revenue Service (99)

U Information about Form 1116 and its separate instructions is at www.irs.gov/form1116.

Name

Identifying number as shown on page 1 of your tax return

MARGARET E. KOZAN

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

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

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

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

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

g Enter the name of the foreign country or U.S. possession	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	OC	B	
U VARIOUS				
1a Gross income from sources within country shown above and of the type checked above (see instructions):				
DIVIDEND				1a
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, & you used an alternative basis to determine its source (see instructions) U <input type="checkbox"/>				
Deductions and losses (Caution: See instructions):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)		3,446		
b Other ded. (attach stmt.)				
c Add lines 3a and 3b		3,446		
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)		79,682		
f Divide line 3d by line 3e (see instructions)				
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7

Part II Foreign Taxes Paid or Accrued (see instructions)

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

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

For Paperwork Reduction Act Notice, see instructions.

MARGARET E. KOZAN



Form 1116 (2016)

Part III Figuring the Credit

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		
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 (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 Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18		
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 nonresident alien, enter the amounts from Form 1040NR, lines 42 and 44. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 36, 37, and 39 Caution: If you are completing line 20 for separate category e (lump-sum distributions), see instructions.	20		
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)	22		

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

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 distributions	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	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		0

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)
U Attach to your tax return.

U Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

OMB No. 1545-0172

2016

Attachment
Sequence No. **179**

Name(s) shown on return

MARGARET E. KOZAN

Identifying number

[REDACTED]

Business or activity to which this form relates

Pass-through expense from K-1

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,010,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	500,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	From Schedule K-1 (Form 1120S)		1,166
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	1,166
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	1,166
10	Carryover of disallowed deduction from line 13 of your 2015 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	29,077
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	1,166
13	Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)

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

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2016	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input checked="" type="checkbox"/>		

Section B—Assets Placed in Service During 2016 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,166
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2016)

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

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

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

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
BANK CHARGES	\$ 35		\$ 35
CONDO ASSOC. FEES	3,710		3,710
Total	\$ 3,745		\$ 3,745

Form **1040****Qualified Dividends and Capital Gain Tax Worksheet****2016**

Name

Taxpayer Identification Number

MARGARET E. KOZAN

1. Enter the amount from Form 1040, line 43. However if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheets	1.	32,721
2. Enter the amount from Form 1040, line 9b*	2.	147
3. Are you filing Schedule D?*		
<input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is a loss, enter -0-	3.	
<input checked="" type="checkbox"/> No. Enter the amount from Form 1040, line 13		
4. Add lines 2 and 3	4.	147
5. If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	5.	0
6. Subtract line 5 from line 4. If zero or less, enter -0-	6.	147
7. Subtract line 6 from line 1. If zero or less, enter -0-	7.	32,574
8. Enter:		
\$37,650 if single or married filing separately,		
\$75,300 if married filing jointly or qualifying widow(er),	8.	37,650
\$50,400 if head of household.		
9. Enter the smaller of line 1 or line 8	9.	32,721
10. Enter the smaller of line 7 or line 9	10.	32,574
11. Subtract line 10 from line 9. This amount is taxed at 0%	11.	147
12. Enter the smaller of line 1 or line 6	12.	147
13. Enter the amount from line 11	13.	147
14. Subtract line 13 from line 12	14.	0
15. Enter:		
\$415,050 if single,		
\$233,475 if married filing separately,	15.	415,050
\$466,950 if married filing jointly or qualifying widow(er)		
\$441,000 if head of household.		
16. Enter the smaller of line 1 or line 15	16.	32,721
17. Add lines 7 and 11	17.	32,721
18. Subtract line 17 from line 16. If zero or less, enter -0-	18.	0
19. Enter the smaller of line 14 or line 18	19.	
20. Multiply line 19 by 15% (0.15)	20.	0
21. Add lines 11 and 19	21.	147
22. Subtract line 21 from line 12	22.	0
23. Multiply line 22 by 20% (0.20)	23.	0
24. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	24.	4,423
25. Add lines 20, 23, and 24	25.	4,423
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.	4,445
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 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet)	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.

Form **1040****General Sales Tax Deduction Worksheet****2016**

Name as shown on return

MARGARET E. KOZAN

Taxpayer Identification Number

State of
FloridaLocality of
WINTER PARK**General Sales Tax from IRS Tables**

- | | | |
|--|----|---------------|
| 1. Enter the amount of adjusted gross income (AGI) from Form 1040, Line 38 | 1. | <u>46,465</u> |
| 2. Add the nontaxable amounts from Form 1040, lines 8b, 15a, 16a, 20a (Exclude rollovers and tax-free Sec. 1035 exchanges) | 2. | _____ |
| 3. Add the following nontaxable items: nontaxable combat pay, public assistance, veteran's benefits, and workers' compensation.
Also include any amounts which increase spendable income, such as the refundable portion of refundable tax credits received in 2016 | 3. | _____ |
| 4. Add lines 1 through 3, this is income for general sales tax table purposes | 4. | <u>46,465</u> |
| 5. Enter the amount from the sales tax table in the Schedule A instructions.
Part-year residents, complete lines 6 - 8; Full-year residents skip lines 6 - 8
and enter the amount from line 5 on line 9 | 5. | <u>589</u> |
| 6. Enter the number of days of residence in state | 6. | _____ |
| 7. Total days in year | 7. | <u>366</u> |
| 8. Divide line 6 by line 7 (rounded to at least 3 decimal places) | 8. | _____ |
| 9. Multiply line 5 by line 8, this is the deductible general sales tax using the IRS table. | 9. | <u>589</u> |

Local Sales Tax Using IRS Tables

- | | | |
|--|-----|----------------|
| 10. Enter the amount from the sales tax table in the Schedule A instructions. | 10. | <u>589</u> |
| 11. If you are a resident of Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Mississippi (city of Jackson or Tupelo only), Missouri, New York State, North Carolina, South Carolina, Tennessee, Utah, or Virginia, enter the amount from the applicable Optional Local Sales Tax Table in the Schedule A instructions. | 11. | _____ |
| 12. Enter the local general sales tax rate (exclude statewide local sales tax rate) | 12. | <u>0.50000</u> |
| 13. Enter the state general sales tax rate (include statewide local sales tax rate) | 13. | <u>6.0000</u> |
| 14. Divide line 12 by line 13 (rounded to at least 3 decimal places) | 14. | <u>0.083</u> |
| 15. If you entered an amount on line 11, multiply line 11 by line 12. This is the local sales tax using the optional local sales tax tables.
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 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 | 15. | <u>49</u> |
| 16. Enter the number of days of residence in locality | 16. | _____ |
| 17. Total days in year | 17. | <u>366</u> |
| 18. Divide line 16 by line 17 (rounded to at least 3 decimal places) | 18. | _____ |
| 19. Multiply line 15 by line 18. This is the deductible general local sales tax using the IRS tables. | 19. | <u>49</u> |

General Sales Tax Summary

- | | | |
|---|-----|------------|
| 20. Enter the sum of line 9 from all General Sales Tax Deduction Worksheets | 20. | <u>589</u> |
| 21. Enter the sum of line 19 from all General Sales Tax Deduction Worksheets | 21. | <u>49</u> |
| 22. Add lines 20 and 21, this is the total General Sales taxes using the tables | 22. | <u>638</u> |
| 23. Enter the actual state and local general sales taxes paid | 23. | _____ |
| 24. Enter the greater of line 22 or line 23 | 24. | <u>638</u> |
| 25. Enter the state and local taxes paid on specified items (major purchases) | 25. | _____ |
| 26. Add lines 24 and 25, this is the deductible General Sales tax | 26. | <u>638</u> |
| 27. Enter total state and local income taxes paid | 27. | _____ |

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

Form 1040	Foreign Tax Credit Carryover Worksheet	2016
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Name MARGARET E. KOZAN	Taxpayer Identification Number <div style="background-color: black; width: 100px; height: 15px;"></div>
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Foreign Income Category Passive Income

Regular

	Foreign Taxes Available	Maximum Credit Allowable	Unused (+) or Excess (-)	Carryback Applied from CY	Carryforward Applied to CY	* CY Unused (+) or Excess (-)
2006						
2007						
2008						
2009						
2010						
2011	<u>1</u>	<u>68</u>	<u>-67</u>			<u>-67</u>
2012	<u>1</u>	<u>21</u>	<u>-20</u>			<u>-20</u>
2013						
2014						
2015						
2016						

* Amounts flow to the Foreign Tax Credit Carryover Report

Alternative Minimum Tax

	Foreign Taxes Available	Maximum Credit Allowable	Unused (+) or Excess (-)	Carryback Applied from CY	Carryforward Applied to CY	* CY Unused (+) or Excess (-)
2006						
2007						
2008						
2009						
2010						
2011	<u>1</u>	<u>10</u>	<u>-8</u>			<u>-8</u>
2012	<u>1</u>					
2013						
2014						
2015						
2016						

* Amounts flow to the Foreign Tax Credit Carryover Report

Form **1040** **K-1 Reconciliation Worksheet - Form 1040, Sch A, Form 4952, 8903** **2016**

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

Activity	Passive Activity Type			Not Passive			Entire disposition of activity	
	Current Year Amount	PY Suspended Basis Loss	Disallowed Basis Limitation	PY Suspended At-risk Loss	Disallowed At-risk Limitation	PY Suspended Passive Loss	Disallowed Loss Limitation	Tax Return
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 deducts	% Allowed	%		

Form 1040	Passive Activity Deduction Worksheet	2016
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Name MARGARET E. KOZAN	Taxpayer Identification Number <div style="background-color: black; width: 100px; height: 15px;"></div>
Activity <u>415 LAKEPOINTE DRIVE #210</u>	Form <u>Sch E</u> Unit <u>1</u>
Type <u>Rental real estate w/active participation</u>	Entire Disposition of Activity _____

Regular Tax Loss Calculations

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating		2,056	2,056	
Short-term capital loss				
Long-term capital loss				
28% rate capital loss				
Section 1231 loss				
Ordinary business loss				
Other Losses - 1040 pg 1				
Commercial revitalization				

Alternative Minimum Tax Loss Calculations

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating		2,056	2,056	
Short-term capital loss				
Long-term capital loss				
28% rate capital loss				
Section 1231 loss				
Ordinary business loss				
Other Losses - 1040 pg 1				
Commercial revitalization				

Form 1040	Passive Activity Deduction Worksheet	2016
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Name MARGARET E. KOZAN	Taxpayer Identification Number XXXXXXXXXX
Activity <u>2053 DIXIE BELLE DRIVE</u>	Form <u>Sch E</u> Unit <u>2</u>
Type <u>Rental real estate w/active participation</u>	Entire Disposition of Activity _____

Regular Tax Loss Calculations

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating		4,381	4,381	
Short-term capital loss				
Long-term capital loss				
28% rate capital loss				
Section 1231 loss				
Ordinary business loss				
Other Losses - 1040 pg 1				
Commercial revitalization				

Alternative Minimum Tax Loss Calculations

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating		4,381	4,381	
Short-term capital loss				
Long-term capital loss				
28% rate capital loss				
Section 1231 loss				
Ordinary business loss				
Other Losses - 1040 pg 1				
Commercial revitalization				

Form **1040**

Rent and Royalty Reconciliation

2016

Name **MARGARET E. KOZAN** Taxpayer identification number [REDACTED]

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

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

2. Property Use Information: Fair Rental Days 366
 Personal Use Days _____
 QJV _____

	Column A	Column B	Column C	(Column A - B - C)
	Total Income/Expense	Nonbusiness Expenses	Vacation Home / Personal Use Expenses	Income / Expenses Reported on Schedule E
Income:				
3. Rents received	11,875			11,875
4. Royalties received				
Expenses:				
5. Advertising				
Auto				
Travel				
6. Auto and travel (total)				
7. Cleaning and maintenance				
8. Commissions				
9. Insurance	612			612
10. Legal and other professional fees	275			275
11. Management fees	1,188			1,188
Mortgage interest from 1098	5,294			
Refinancing points on 1098				
12. Mortgage interest paid to banks, etc.	5,294			5,294
Other mortgage interest				
Other interest				
Refinancing points				
Qualified mortgage insurance				
13. Other interest (total)				
14. Repairs				
15. Supplies				
Real estate taxes				
All other taxes	1,289			
16. Taxes (total)	1,289			1,289
17. Utilities	70			70
18. Depreciation expense or depletion	3,783			3,783
19. Other (list)				
BANK CHARGES	35			35
CONDO ASSOC. FEES	3,710			3,710
20. Total expenses. Add lines 5 through 19	16,256			16,256
21. Income or (loss) from rental or royalty properties.				-4,381

Form 1040	Self-Employed Health Insurance Deduction Worksheet	2016
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Name of person with self-employment income (as shown on Form 1040) MARGARET E. KOZAN	Taxpayer Identification Number [REDACTED]
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Description MARGARET E. KOZAN, P.A.	Form/Schedule K	Unit number 2
--	------------------------	----------------------

1. Enter the total amount paid in 2016 for health insurance coverage established under your business (or the S-corporation in which you were a more-than-2% shareholder) for 2016 for you, your spouse, and your dependents. Your insurance can also cover your child who was under age 27 at the end of 2016, even if the child was not your dependent. But **do not** include the following.
 - Amounts for any month you were eligible to participate in a health plan subsidized by your or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2016.
 - Any amounts paid from retirement plan distributions that were nontaxable because you are a retired public safety officer.
 - Any qualified health insurance coverage payments that you included on Form 8885, line 4, to claim the HCTC.
 - Any advance monthly payments of the HCTC that your health plan administrator received from the IRS, as shown on Form 1099-H, Health Coverage Tax Credit (HCTC) Advance Payments
 - Any qualified health insurance coverage payments you paid for eligible coverage months for which you received the benefit of the HCTC monthly advance payment program.
 - Any payments for qualified long-term care insurance (see line 2)

2. For coverage under a qualified long-term care insurance contract, enter for each person covered the **smaller** of the following amounts.
 - a) Total payments made for that person during the year.
 - b) The amount shown below. Use the person's age at the end of the tax year.
 - \$390 ----if that person is age 40 or younger
 - \$730 ----if age 41 to 50
 - \$1,460 ----if age 51 to 60
 - \$3,900 ----if age 61 to 70
 - \$4,870 ----if age 71 or older

Do not include payments for any month you were eligible to participate in a long-term care insurance plan subsidized by your or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2016. If more than one person is covered, figure separately the amount to enter for each person. Then enter the total of those amounts

3. Add lines 1 and 2

4. Enter your net profit* and any other earned income from the trade or business under which the insurance plan is established. Do not include Conservation Reserve Program payments exempt from self-employment tax. If the business is an S Corporation, skip to line 11

5. Enter the total of all net profits* from: Schedule C, line 31; Schedule C-EZ, line 3; Schedule F, line 34; or Sch K-1 (1065), box 14, Code A; plus any other income allocable to the profitable businesses. Do not include Conservation Reserve Program payments exempt from self-employment tax. **Do not** include any net losses shown on these schedules.

6. Divide line 4 by line 5

7. Multiply Form 1040 (or Form 1040NR), line 27, by the percentage on line 6

8. Subtract line 7 from line 4

9. Enter the amount, if any, from Form 1040 (or Form 1040NR), line 28 attributable to the same trade or business in which the health insurance plan is established

10. Subtract line 9 from line 8

11. Enter your Medicare wages (Form W-2, box 5) from an S corporation in which you are a more-than-2% shareholder and in which the health insurance plan is established

12. Enter the amount from Form 2555, line 45, attributable to the amount entered on line 4 or 11 above, or any amount from Form 2555-EZ, line 18, attributable to the amount entered on line 11 above

13. Subtract line 12 from line 10 or 11, whichever applies

14. **Self-employed health insurance deduction.** Enter the **smaller** of line 3 or line 13 here and on Form 1040 (or Form 1040NR), line 29. **Do not** include this amount in figuring any medical expense deduction on Schedule A (Form 1040)

1.		4,264
2.		
3.		4,264
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		4,500
12.		
13.		4,500
14.		4,264

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

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

<u>Description</u>	<u>Amount</u>
Medical insurance premiums	\$ <u>4,264</u>
Total	\$ <u><u>4,264</u></u>

Form 1040, Dividend Income

<u>Payer</u>	<u>Ordinary Dividends</u>	<u>Qualified Dividends</u>
ENERGY CORPORATION	\$ 41	\$ 41
TARGET CORPORATION	<u>106</u>	<u>106</u>
Total	\$ <u><u>147</u></u>	\$ <u><u>147</u></u>

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

Description	Amount
General Sales Tax	\$ 638
Total	\$ 638

Schedule A, Line 6 - Real Estate Taxes

Description	Amount
Real estate taxes paid	\$ 2,808
Total	\$ 2,808

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

Description	Amount
Home mortgage interest	\$ 4,988
EQUITY LINE	985
Total	\$ 5,973

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

Description	Amount
LOUISIANA FLOOD RELIEF FUND	\$ 100
WORLD RELIEF	25
CHARITY TREKS INC	25
50% Cash Cont from K-1 - MARGARET E. KOZAN, P.A.	125
Total	\$ 275

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

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
Insurance (Rent, 1)	\$ 527		\$ 527
Total	\$ 527		\$ 527

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

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
Real estate taxes	\$ 707		\$ 707
Total	\$ 707		\$ 707

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

<u>Description</u>	<u>Amount</u>
Rents and royalties	\$ 11,875
Total	\$ 11,875

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

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
Insurance (Rent, 2)	\$ 612		\$ 612
Total	\$ 612		\$ 612

Federal Statements

Passive Income - OC

Form 1116 line 3e - Gross Income from All Sources

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

Passive Income - OC

Form 1116 line 4a - Apportioned Home Mortgage Interest

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

Federal Statements**Pass-through expense from K-1****Form 4562, Line 11 - Business Income**

<u>Description</u>	<u>Amount</u>
Wage Income	\$ 8,764
Schedule E Income	13,876
PAL Section 179 Adjustment	6,437
Total Business Income	<u>29,077</u>

Federal Asset Report
415 LAKEPOINTE DRIVE #210

FYE: 12/31/2016

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

Federal Asset Report
2053 DIXIE BELLE DRIVE

FYE: 12/31/2016

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

AMT Asset Report
415 LAKEPOINTE DRIVE #210

FYE: 12/31/2016

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

AMT Asset Report
2053 DIXIE BELLE DRIVE

FYE: 12/31/2016

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

Depreciation Adjustment Report

FYE: 12/31/2016

All Business Activities

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

Future Depreciation Report FYE: 12/31/17

FYE: 12/31/2016

415 LAKEPOINTE DRIVE #210

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

Future Depreciation Report FYE: 12/31/17

FYE: 12/31/2016

2053 DIXIE BELLE DRIVE

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

Form **1040**

IRA Distribution Report

2016

Name

Taxpayer Identification Number

MARGARET E. KOZAN



T/S	Payer	Gross Distribution 1099-R Box 1	Taxable Amount 1099-R Box 2a <small>[less rollover amount]</small>
A	<u>FIDELITY INVESTMENTS</u>	<u>29,108</u>	<u>29,108</u>
B	_____	_____	_____
C	_____	_____	_____
D	_____	_____	_____
E	_____	_____	_____
F	_____	_____	_____
G	_____	_____	_____
H	_____	_____	_____
I	_____	_____	_____
J	_____	_____	_____
K	_____	_____	_____
L	_____	_____	_____
M	_____	_____	_____
N	_____	_____	_____
O	_____	_____	_____
	Taxpayer	<u>29,108</u>	<u>29,108</u>
	Spouse	_____	_____
	Total	<u>29,108</u>	<u>29,108</u>

	Amount Of Rollover	Federal Withholding	State Withholding	Local Withholding	Traditional IRA Converted to Roth IRA	Original Conversion or Recharacterization	Qualified Roth IRA Distribution
A	_____	<u>3,911</u>	_____	_____	_____	_____	_____
B	_____	_____	_____	_____	_____	_____	_____
C	_____	_____	_____	_____	_____	_____	_____
D	_____	_____	_____	_____	_____	_____	_____
E	_____	_____	_____	_____	_____	_____	_____
F	_____	_____	_____	_____	_____	_____	_____
G	_____	_____	_____	_____	_____	_____	_____
H	_____	_____	_____	_____	_____	_____	_____
I	_____	_____	_____	_____	_____	_____	_____
J	_____	_____	_____	_____	_____	_____	_____
K	_____	_____	_____	_____	_____	_____	_____
L	_____	_____	_____	_____	_____	_____	_____
M	_____	_____	_____	_____	_____	_____	_____
N	_____	_____	_____	_____	_____	_____	_____
O	_____	_____	_____	_____	_____	_____	_____
Tp	_____	<u>3,911</u>	_____	_____	_____	_____	_____
Sp	_____	_____	_____	_____	_____	_____	_____
Total	_____	<u>3,911</u>	_____	_____	_____	_____	_____

Form **1040** **Salaries & Wages Report** **2016**

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

T/S	Employer	Federal Wages	Federal Withheld	Soc Sec Wages
A	<u>Margaret E. Kozan P.A.</u>	<u>8,764</u>	<u>1,788</u>	<u>4,500</u>
B				
C				
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
	Taxpayer Spouse Totals	<u>8,764</u>	<u>1,788</u>	<u>4,500</u>

	Soc Sec Withheld	Medicare Wages	Medicare Withheld	Soc Sec Tips	Allocated Tips	Dep Care Ben	Other, Box 14
A	<u>279</u>	<u>4,500</u>	<u>65</u>				<u>4,264</u>
B							
C							
D							
E							
F							
G							
H							
I							
J							
K							
L							
M							
	Taxpayer Spouse Totals	<u>279</u>	<u>4,500</u>	<u>65</u>			<u>4,264</u>

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

Form **1040****Two Year Comparison Report - Page 1****2015 & 2016**

Name

MARGARET E. KOZAN

Taxpayer Identification Number

		2015	2016	Differences
		SGL	SGL	
Filing Status				
Dependents claimed		0	0	
I	1. Salaries and wages	52,282	8,764	-43,518
n	2. Interest income			
c	3. Tax exempt interest income			
o	4. Dividend income	136	147	11
m	5. Qualified dividend income	136	147	11
e	6. Taxable state/local refunds			
	7. Alimony received			
	8. Business income/loss			
	9. Capital gain/loss			
	10. Other gains/losses			
	11. Taxable IRA distributions	9,381	29,108	19,727
	12. Taxable pensions			
	13. Rent and royalty income including farm rental	-6,264	-6,437	-173
	14. Partnership/S corp income	37,965	19,147	-18,818
	15. Estate or trust income			
	16. Farm income/loss			
	17. Unemployment compensation			
	18. Taxable social security			
	19. Other income			
	20. Total income	93,500	50,729	-42,771
A	21. Moving expenses			
d	22. Deductible part of self-employment tax			
j	23. SEP/SIMPLE/Qualified plans deductions			
u	24. SE health insurance	5,282	4,264	-1,018
s	25. Forfeited interest			
t	26. Alimony paid			
m	27. IRA deductions			
e	28. Student loan interest			
n	29. Other adjustments			
s	30. Adjusted gross income	88,218	46,465	-41,753
	31. Medical			
D	32. Taxes	3,723	3,446	-277
e	33. Interest	5,385	5,973	588
d	34. Contributions	25	275	250
u	35. Casualty losses			
c	36. Miscellaneous expenses			
t	37. Allowable itemized deductions	9,133	9,694	561
i	38. Standard deduction	6,300	6,300	
o		Itemized	Itemized	
n	39. Deduction taken	9,133	9,694	561
s	40. Subtract line 39 from line 30	79,085	36,771	-42,314
	41. Exemptions	4,000	4,050	50
	42. Taxable income	75,085	32,721	-42,364

Form **1040****Two Year Comparison Report - Page 2****2015 & 2016**

Name

MARGARET E. KOZAN

Taxpayer Identification Number

		2015	2016	Differences
	43. Taxable income from 2YR page 1, line 42	43. 75,085	32,721	-42,364
	44. Tax on taxable income	44. 14,545	4,423	-10,122
	45. Alternative minimum tax	45.		
	46. Excess advance premium tax credit	46.		
	47. Child care credit	47.		
	48. Education credits	48.		
T	49. Retirement savings credit	49.		
a	50. Child tax credit	50.		
x	51. General business credit	51.		
	52. Other credits	52.		
C	53. Total credits	53.		
o	54. Net tax liability	54. 14,545	4,423	-10,122
m	55. Self-employment taxes	55.		
p	56. Other taxes	56.		
u	57. Total tax	57. 14,545	4,423	-10,122
t	58. Income tax withheld	58. 8,407	5,699	-2,708
a	59. Estimated tax payments	59. 4,881		-4,881
t	60. Earned income credit	60.		
i	61. Additional Child tax credit	61.		
o	62. Other refundable tax credits	62.		
n	63. Other payments	63.		
	64. Total payments	64. 13,288	5,699	-7,589
	65. Tax due/-refund	65. 1,257	-1,276	-2,533
	66. Penalties and interest	66.		
	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. 25.0 %	15.0 %	
	71. Effective tax rate	71. 19.0 %	14.0 %	

Form 1040	Two Year Comparison Report - Schedule E Page 1	2015 & 2016
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Name **MARGARET E. KOZAN** Taxpayer identification number XXXXXXXXXX

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

		2015	2016	Differences
Income				
1. Total rents and royalties received	1.	9,500	9,475	-25
Expenses				
2. Advertising	2.			
3. Auto and travel	3.			
4. Cleaning and maintenance	4.			
5. Commissions	5.			
6. Insurance	6.	528	527	-1
7. Legal and other professional fees	7.	535	275	-260
8. Management fees	8.			
9. Mortgage interest paid to banks, etc.	9.	2,256	2,459	203
10. Other interest	10.			
11. Repairs	11.	770	982	212
12. Supplies	12.			
13. Taxes	13.	684	707	23
14. Utilities	14.		39	39
15. Depreciation expense or depletion	15.	3,022	3,022	
16. Other expenses	16.	3,520	3,520	
17. Total expenses	17.	11,315	11,531	216
Profit/(loss)				
18. Income or (loss) from rental real estate or royalty properties ..	18.	-1,815	-2,056	-241
19. Deductible rental real estate loss	19.	-1,815	-2,056	-241
Carryover				
20. Vacation home operating expenses carryover to next year	20.			
21. Vacation home excess casualty and depreciation carryover to next year	21.			

Form 1040	Two Year Comparison Report - Schedule E Page 1	2015 & 2016
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Name **MARGARET E. KOZAN** Taxpayer identification number XXXXXXXXXX

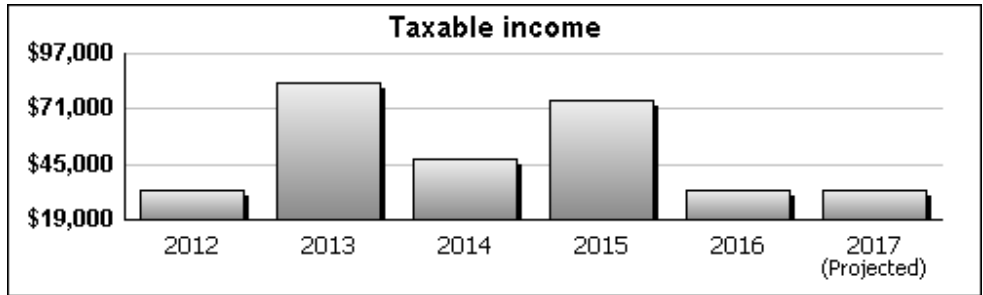
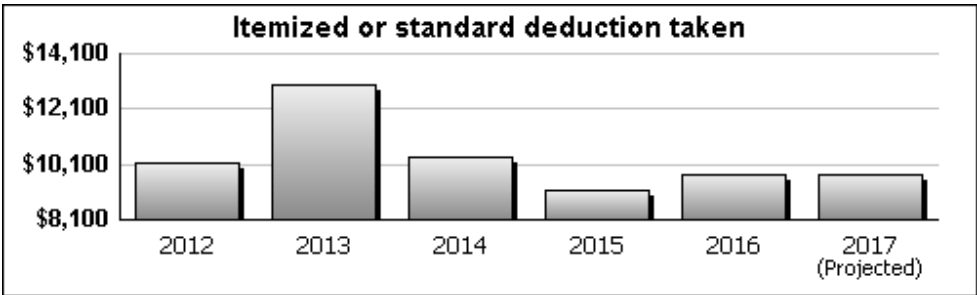
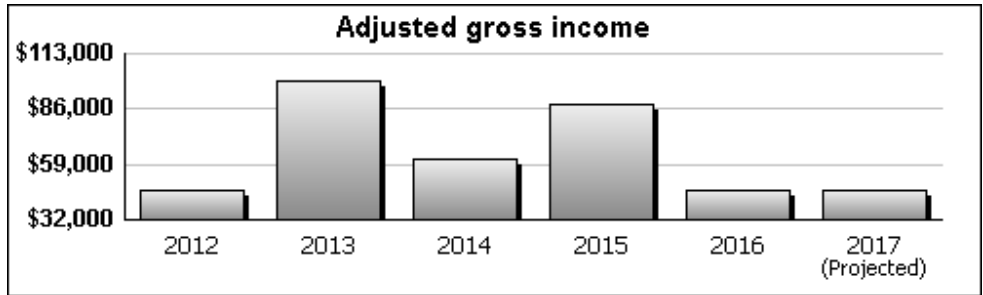
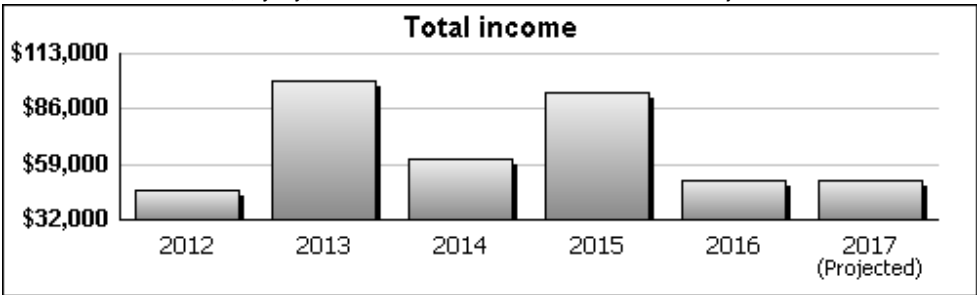
Property description **2053 DIXIE BELLE DRIVE** Unit **2**

		2015	2016	Differences
Income				
1. Total rents and royalties received	1.	11,200	11,875	675
Expenses				
2. Advertising	2.			
3. Auto and travel	3.			
4. Cleaning and maintenance	4.			
5. Commissions	5.			
6. Insurance	6.	607	612	5
7. Legal and other professional fees	7.		275	275
8. Management fees	8.	1,120	1,188	68
9. Mortgage interest paid to banks, etc.	9.	5,400	5,294	-106
10. Other interest	10.			
11. Repairs	11.			
12. Supplies	12.			
13. Taxes	13.	1,213	1,289	76
14. Utilities	14.		70	70
15. Depreciation expense or depletion	15.	3,783	3,783	
16. Other expenses	16.	3,526	3,745	219
17. Total expenses	17.	15,649	16,256	607
Profit/(loss)				
18. Income or (loss) from rental real estate or royalty properties ..	18.	-4,449	-4,381	68
19. Deductible rental real estate loss	19.	-4,449	-4,381	68
Carryover				
20. Vacation home operating expenses carryover to next year	20.			
21. Vacation home excess casualty and depreciation carryover to next year	21.			

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

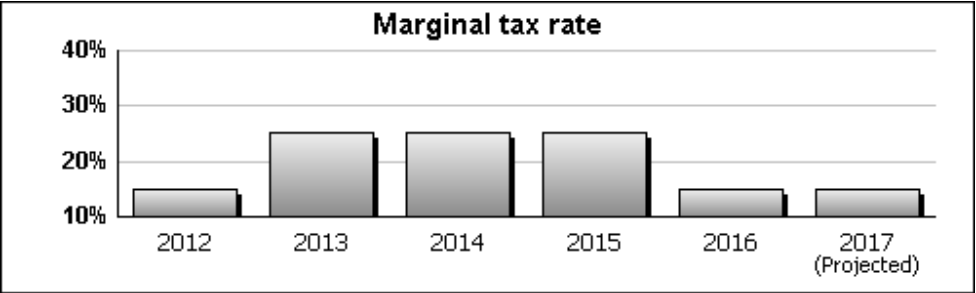
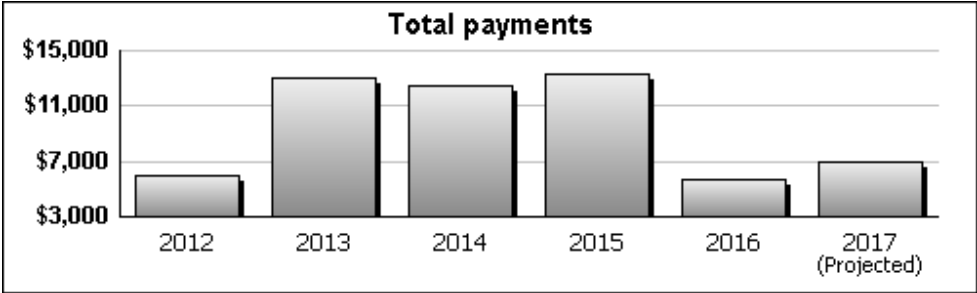
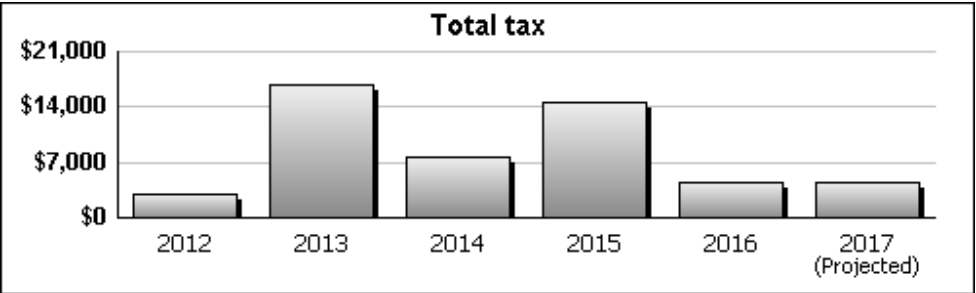
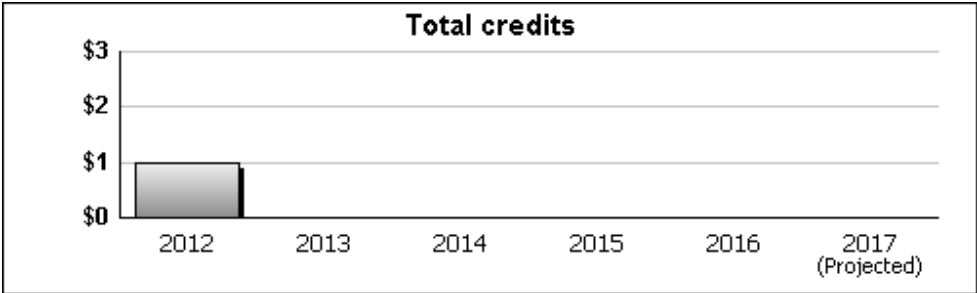
	2012	2013	2014	2015	2016	2017 Projected
Filing Status	SGL	SGL	SGL	SGL	SGL	SGL
Salaries and wages	15,000	42,500	12,000	52,282	8,764	8,764
Interest income						
Dividend income	376	106	122	136	147	147
Business income/loss						
Capital gains/losses	8,849					
Other gains/losses						
IRA distributions, pensions, annuities	18,474	33,928	49,827	9,381	29,108	29,108
Rent, royalty, farm rental income	-9,671	-7,679	-8,068	-6,264	-6,437	12,710
Partnership/S corp income	13,306	31,157	7,390	37,965	19,147	*
Estate or trust income						*
Farm income/loss						
Other income/loss						
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



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

	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
Alternative minimum tax						
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****2016**

Name

MARGARET E. KOZAN

Taxpayer Identification Number

Tax brackets are rates applied to specific levels of taxable income and not applied to all of the taxable income. There are seven **ordinary** tax rates used to determine tax on ordinary taxable income - 10%, 15%, 25%, 28%, 33%, 35%, 39.6%. There are five **capital** tax rates used to determine tax on long-term capital gains and qualified dividends included in taxable income - 0%, 15%, 20%, 25%, 28%. **Marginal Tax Rate** is the tax rate paid on the highest level of **ordinary** or **capital** taxable income. This worksheet details how taxable income is taxed for **ordinary income** and **capital gains income**, the percentage of taxable income, marginal tax rate, and the tax method used. **NOTE:** Due to the complexity of how tax is calculated using Schedule J - Income Averaging For Farmers and Fisherman or Form 8615 - Tax for Certain Children Who Have Unearned Income, those calculations are beyond the scope of this worksheet. Refer to those forms, schedules and related worksheets on how tax is calculated using either of those methods.

Income taxed at ordinary rates

	(a) Taxable Income	(b) Tax
1. 10% rate	1a. <u>9,275</u>	1b. <u>928</u>
2. 15% rate	2a. <u>23,299</u>	2b. <u>3,495</u>
3. 25% rate	3a. _____	3b. _____
4. 28% rate	4a. _____	4b. _____
5. 33% rate	5a. _____	5b. _____
6. 35% rate	6a. _____	6b. _____
7. 39.6% rate	7a. _____	7b. _____
8. Total ordinary taxable income and ordinary tax. Add lines 1 through 7.	8a. <u>32,574</u>	8b. <u>4,423</u>

Income taxed at capital gains rates

9. 0% capital gains rate	9a. <u>147</u>	9b. <u>0</u>
10. 15% capital gains rate	10a. _____	10b. _____
11. 20% capital gains rate	11a. _____	11b. _____
12. 25% capital gains rate	12a. _____	12b. _____
13. 28% capital gains rate	13a. _____	13b. _____
14. Total taxable capital gains and capital gains tax. Add lines 9 through 13.	14a. <u>147</u>	14b. _____

Total taxable income

15. Total ordinary taxable income. Enter the amount from line 8a.	15. <u>32,574</u>
16. Total capital gains taxable income. Enter the amount from line 14a.	16. <u>147</u>
17. Add lines 15 and 16.	17. <u>32,721</u>
18. Enter the net foreign exclusion amount from the Foreign Earned Income Tax Worksheet, line 2c.	18. _____
19. Taxable income reported on 1040, line 43 (1040A, line 27, 1040EZ, line 6, 1040NR, line 41, or 1040NR-EZ, line 17). Subtract line 18 from line 17.	19. <u>32,721</u>

Total tax

20. Total ordinary tax. Enter the amount from line 8b.	20. <u>4,423</u>
21. Total capital gains tax. Enter the amount from line 14b.	21. _____
22. Tax on child's interest and dividend.	22. _____
23. Tax on lump-sum distribution.	23. _____
24. Other taxes.	24. _____
25. Add lines 20 through 24.	25. <u>4,423</u>
26. Enter the tax allocated to the net exclusion amount from the Foreign Earned Income Tax Worksheet, line 5.	26. _____
27. Total tax reported on 1040, line 44, (1040A, line 28, 1040EZ, line 10, 1040NR, line 42, or 1040NR-EZ, line 15). Subtract line 26 from line 25.	27. <u>4,423</u>

Tax Rates and Methods

28. Marginal Tax Rate - Ordinary income (Taxable income \$9,275 - \$37,650)	28. <u>15.0</u> %
29. Marginal Tax Rate - Capital income (Taxable income \$0 - \$37,650)	29. <u>0.0</u> %
30. Unrecaptured Section 1250 - Capital income	30. _____ %
31. Collectibles, Section 1202 - Capital income	31. _____ %
32. Tax as a percentage of taxable income. Divide line 27 by line 19.	32. <u>14.0</u> %
33. Tax Method Used	33. <u>Qualified Dividends & Capital Gain Tax Worksheet</u>

Form **1120S**

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0123

2016

Department of the Treasury
Internal Revenue Service

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

For calendar year 2016 or tax year beginning _____, ending _____

<p>A S election effective date 06/22/11</p> <p>B Business activity code number (see instructions) 812990</p> <p>C Check if Sch. M-3 attached <input type="checkbox"/></p>	<p>TYPE</p> <p>OR</p> <p>PRINT</p>	<p>Name MARGARET E. KOZAN, P.A.</p> <p>Number, street, and room or suite no. If a P.O. box, see instructions. 803 MARYLAND AVENUE</p> <p>City or town, state or province, country, and ZIP or foreign postal code WINTER PARK FL 32789</p>	<p>D Employer identification number [REDACTED]</p> <p>E Date incorporated 06/22/2011</p> <p>F Total assets (see instructions) \$ 2,435</p>
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G Is the corporation electing to be an S corporation beginning with this tax year? Yes No If "Yes," attach Form 2553 if not already filed

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

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

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

Income	1a Gross receipts or sales	1a	39,678	
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a			1c 39,678
	2 Cost of goods sold (attach Form 1125-A)			2
	3 Gross profit. Subtract line 2 from line 1c			3 39,678
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)			4
Deductions <small>(see instructions for limitations)</small>	5 Other income (loss) (see instructions—attach statement)			5
	6 Total income (loss). Add lines 3 through 5			6 39,678
	7 Compensation of officers (see instructions—attach Form 1125-E)			7 8,764
	8 Salaries and wages (less employment credits)			8
	9 Repairs and maintenance			9 106
	10 Bad debts			10
	11 Rents			11
	12 Taxes and licenses			12 729
	13 Interest			13
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14
	15 Depletion (Do not deduct oil and gas depletion.)			15
	16 Advertising			16 90
	17 Pension, profit-sharing, etc., plans			17
	18 Employee benefit programs			18
	19 Other deductions (attach statement) See Stmt 1			19 9,676
20 Total deductions. Add lines 7 through 19			20 19,365	
21 Ordinary business income (loss). Subtract line 20 from line 6			21 20,313	
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a		
	b Tax from Schedule D (Form 1120S)	22b		
	c Add lines 22a and 22b (see instructions for additional taxes)			22c
	23a 2016 estimated tax payments and 2015 overpayment credited to 2016	23a		
	b Tax deposited with Form 7004	23b		
	c Credit for federal tax paid on fuels (attach Form 4136)	23c		
	d Add lines 23a through 23c			23d
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached			24
25 Amount owed. 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 2017 estimated tax ◆			27 Refunded ◆	

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

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

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

Paid Preparer Use Only	Print/Type preparer's name Michael S. Borcheck, CPA	Preparer's signature Michael S. Borcheck, CPA	Date 01/17/17	Check <input type="checkbox"/> if self-employed <input type="checkbox"/> PTIN [REDACTED]
	Firm's name ◆ Borcheck & Gase, LLC			Firm's EIN ◆ [REDACTED]
	Firm's address ◆ 280 West Canton Ave., Suite 110 Winter Park, FL 32789			Phone no. 407-622-6600

For Paperwork Reduction Act Notice, see separate instructions.

Form **1120S** (2016)

Schedule B Other Information (see instructions)

1	Check accounting method:	a	<input type="checkbox"/> Cash	b	<input checked="" type="checkbox"/> Accrual	Yes	No
		c	<input type="checkbox"/> Other (specify) u				
2	See the instructions and enter the:	a	Business activity u Legal Services	b	Product or service u Legal Services		
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation						X
4	At the end of the tax year, did the corporation:	a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below				X

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

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below	Yes	No
			X

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

5a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below.		X
	(i) Total shares of restricted stock u		
	(ii) Total shares of non-restricted stock u		
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below.		X
	(i) Total shares of stock outstanding at the end of the tax year u		
	(ii) Total shares of stock outstanding if all instruments were executed u		
6	Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?		X
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount. If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments. u <input type="checkbox"/>		
8	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) u \$		
9	Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$		
10	Does the corporation satisfy both of the following conditions?		
	a The corporation's total receipts (see instructions) for the tax year were less than \$250,000		
	b The corporation's total assets at the end of the tax year were less than \$250,000	X	
	If "Yes," the corporation is not required to complete Schedules L and M-1.		
11	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction \$		X
12	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X
13a	Did the corporation make any payments in 2016 that would require it to file Form(s) 1099?		X
b	If "Yes," did the corporation file or will it file required Forms 1099?		

Schedule K Shareholders' Pro Rata Share Items

		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	20,313
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends	5a	
	b Qualified dividends	5b	
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
Income (Loss)	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	
	b Collectibles (28%) gain (loss)	8b	
	c Unrecaptured section 1250 gain (attach statement)	8c	
	9 Net section 1231 gain (loss) (attach Form 4797)	9	
10 Other income (loss) (see instructions) Type <input checked="" type="checkbox"/> U	10		
Deductions	11 Section 179 deduction (attach Form 4562)	11	1,166
	12a Charitable contributions See Stmt 2	12a	125
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type <input checked="" type="checkbox"/> U (2) Amount <input checked="" type="checkbox"/> U	12c(2)	
d Other deductions (see instructions) Type <input checked="" type="checkbox"/> U	12d		
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	
	d Other rental real estate credits (see instructions) Type <input checked="" type="checkbox"/> U	13d	
	e Other rental credits (see instructions) Type <input checked="" type="checkbox"/> U	13e	
	f Biofuel producer credit (attach Form 6478)	13f	
	g Other credits (see instructions) Type <input checked="" type="checkbox"/> U	13g	
Foreign Transactions	14a Name of country or U.S. possession <input checked="" type="checkbox"/> U		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	Foreign gross income sourced at corporate level		
	d Passive category	14d	
	e General category	14e	
	f Other (attach statement)	14f	
	Deductions allocated and apportioned at shareholder level		
	g Interest expense	14g	
	h Other	14h	
	Deductions allocated and apportioned at corporate level to foreign source income		
	i Passive category	14i	
	j General category	14j	
k Other (attach statement)	14k		
Other information			
l Total foreign taxes (check one): <input checked="" type="checkbox"/> U <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l		
m Reduction in taxes available for credit (attach statement)	14m		
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties – gross income	15d	
	e Oil, gas, and geothermal properties – deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	67
	d Distributions (attach statement if required) (see instructions)	16d	33,632
	e Repayment of loans from shareholders	16e	

Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount	
Other Information	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (attach statement)		
Reconciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14!	18	19,022

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		17,837		2,435
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		5,847	
b	Less accumulated depreciation	(4,681)	0	(5,847)	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		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

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

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

1 Net income (loss) per books	18,730	5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize)		a Tax-exempt interest \$	
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):		6 Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):	
a Depreciation \$		a Depreciation \$	
b Travel and entertainment \$	67		
stmt 3	225	7 Add lines 5 and 6	
	292		
4 Add lines 1 through 3	19,022	8 Income (loss) (Schedule K, line 18). Line 4 less line 7	19,022

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	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		

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

Department of the Treasury
Internal Revenue Service

2016

For calendar year 2016, or tax
year beginning _____
ending _____

Final K-1 Amended K-1

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

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

1	Ordinary business income (loss) 20,313	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
11	Section 179 deduction 1,166	16	Items affecting shareholder basis C* 67
12	Other deductions A 125	D	33,632
		17	Other information

* See attached statement for additional information.

Part I Information About the Corporation

A Corporation's employer identification number
[REDACTED]

B Corporation's name, address, city, state, and ZIP code
MARGARET E. KOZAN, P.A.

803 MARYLAND AVENUE
WINTER PARK FL 32789

C RS Center where corporation filed return
e-file

Part II Information About the Shareholder

D Shareholder's identifying number
[REDACTED]

E Shareholder's name, address, city, state, and ZIP code
MARGARET E. KOZAN
803 Maryland Ave.

Winter Park FL 32789

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

For IRS Use Only

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

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

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)
U Attach to your tax return.

U Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

OMB No. 1545-0172

2016

Attachment
Sequence No. **179**

Name(s) shown on return

MARGARET E. KOZAN, P.A.

Identifying number

Business or activity to which this form relates

Regular Depreciation

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	1,166
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,010,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	500,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	Credenza	1,166	1,166
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	1,166
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	1,166
10	Carryover of disallowed deduction from line 13 of your 2015 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	29,077
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	1,166
13	Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)

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

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2016	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input checked="" type="checkbox"/>		

Section B—Assets Placed in Service During 2016 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

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

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2016)

Federal Statements

FYE: 12/31/2016

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

<u>Description</u>	<u>Amount</u>
Dues & Subscriptions	\$ 1,986
Office Expense	887
Postage	14
Supplies	1,518
Telephone	1,218
Accounting Fees	1,944
Continuing Education	40
Parking	13
Client Gifts	172
Liability Insurance	1,797
Research	20
50% of Meals & Entertainment	67
Total	<u>\$ 9,676</u>

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

<u>Description</u>	<u>Cash Contrib 50%</u>	<u>Cash Contrib 30%</u>	<u>Total</u>
Contributions	\$ 125	\$	\$ 125
Total	<u>\$ 125</u>	<u>\$ 0</u>	<u>\$ 125</u>

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

<u>Description</u>	<u>Amount</u>
Political Contributions	\$ 225
Total	<u>\$ 225</u>

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

<u>Description</u>	<u>Amount</u>
Political Contributions	\$ 225
Meals & Entertainment	67
Charitable Contributions	125
Section 179 Expense	1,166
Total	<u>\$ 1,583</u>



Federal Statements
MARGARET E. KOZAN
435-06-3016

FYE: 12/31/2016

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

<u>Description</u>	<u>Shareholder Amount</u>
Page 1 Meals/Entertainment	\$ 67
Total	<u>\$ 67</u>

Federal Asset Report

Form 1120S, Page 1

FYE: 12/31/2016

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Section 179 Expense:									
7	Credenza	12/29/16	1,166		X X	N/A	7 HY 200DB	0	1,166
			<u>1,166</u>			<u>N/A</u>		<u>0</u>	<u>1,166</u>
7-year GDS Property:									
7	Credenza	12/29/16	N/A*		X X	0	7 HY 200DB	0	0
			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
Prior MACRS:									
1	Laptop	8/29/11	750			0	5 HY 200DB	750	0
3	Office Desk	9/01/07	974			974	7 HY 200DB	974	0
4	Printer	9/01/07	233			233	5 HY 200DB	233	0
5	Cell Phone	9/01/09	594		X X	0	5 HY 200DB	594	0
6	Mac Computer	9/01/09	2,130		X X	0	5 HY 200DB	2,130	0
			<u>4,681</u>			<u>1,207</u>		<u>4,681</u>	<u>0</u>
Grand Totals			5,847			1,207		4,681	1,166
Less: Dispositions and Transfers			0			0		0	0
Less: Start-up/Org Expense			0			0		0	0
Net Grand Totals			<u>5,847</u>			<u>1,207</u>		<u>4,681</u>	<u>1,166</u>

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

Bonus Depreciation Report

FYE: 12/31/2016

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
Activity: Form 1120S, Page 1								
1	Laptop	8/29/11	750		0	0	750	0
5	Cell Phone	9/01/09	594		594	0	0	0
6	Mac Computer	9/01/09	2,130		2,130	0	0	0
7	Credenza	12/29/16	1,166		1,166	0	0	0
	Form 1120S, Page 1		<u>4,640</u>		<u>1,166</u>	<u>0</u>	<u>750</u>	<u>0</u>
	Grand Total		<u>4,640</u>		<u>1,166</u>	<u>0</u>	<u>750</u>	<u>0</u>

AMT Asset Report

Form 1120S, Page 1

FYE: 12/31/2016

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Section 179 Expense:									
7	Credenza	12/29/16	1,166		X X	N/A	7 HY 200DB	0	1,166
			<u>1,166</u>			<u>N/A</u>		<u>0</u>	<u>1,166</u>
7-year GDS Property:									
7	Credenza	12/29/16	N/A*		X X	0	7 HY 200DB	0	0
			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
Prior MACRS:									
1	Laptop	8/29/11	750			0	5 HY 200DB	750	0
3	Office Desk	9/01/07	974			974	7 HY 200DB	974	0
4	Printer	9/01/07	233			233	5 HY 200DB	233	0
5	Cell Phone	9/01/09	594		X X	0	5 HY 200DB	594	0
6	Mac Computer	9/01/09	2,130		X X	0	5 HY 200DB	2,130	0
			<u>4,681</u>			<u>1,207</u>		<u>4,681</u>	<u>0</u>
Grand Totals			5,847			1,207		4,681	1,166
Less: Dispositions and Transfers			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
Net Grand Totals			<u>5,847</u>			<u>1,207</u>		<u>4,681</u>	<u>1,166</u>

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

ACE Asset Report

Form 1120S, Page 1

FYE: 12/31/2016

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Section 179 Expense:									
7	Credenza	12/29/16	1,166		X X	N/A	7 HY 200DB	0	1,166
			<u>1,166</u>			<u>N/A</u>		<u>0</u>	<u>1,166</u>
7-year GDS Property:									
7	Credenza	12/29/16	N/A*		X X	0	7 HY 200DB	0	0
			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
Prior MACRS:									
1	Laptop	8/29/11	750		X	0	5 HY 200DB	750	0
3	Office Desk	9/01/07	0			0	0 HY	0	0
4	Printer	9/01/07	0			0	0 HY	0	0
5	Cell Phone	9/01/09	0			0	0 HY	0	0
6	Mac Computer	9/01/09	0			0	0 HY	0	0
			<u>750</u>			<u>0</u>		<u>750</u>	<u>0</u>
Grand Totals			1,916			0		750	1,166
Less: Dispositions and Transfers			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
Net Grand Totals			<u>1,916</u>			<u>0</u>		<u>750</u>	<u>1,166</u>

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

Depreciation Adjustment Report

FYE: 12/31/2016

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
<u>MACRS Adjustments:</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
Page 1	1	7	Credenza	1,166	1,166	0
				<u>1,166</u>	<u>1,166</u>	<u>0</u>

Future Depreciation Report **FYE: 12/31/17**

FYE: 12/31/2016

Form 1120S, Page 1

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
<u>Prior MACRS:</u>					
1	Laptop	8/29/11	750	0	0
3	Office Desk	9/01/07	974	0	0
4	Printer	9/01/07	233	0	0
5	Cell Phone	9/01/09	594	0	0
6	Mac Computer	9/01/09	2,130	0	0
7	Credenza	12/29/16	1,166	0	0
			<u>5,847</u>	<u>0</u>	<u>0</u>
	Grand Totals		<u>5,847</u>	<u>0</u>	<u>0</u>

Form **1120S****Schedule K-1 Summary Worksheet****2016**

Name

Employer Identification Number

MARGARET E. KOZAN, P.A.

Shareholder Name

SSN/EIN

Column A **MARGARET E. KOZAN** [REDACTED]

Column B

Column C

Column D

Schedule K Items	Column A	Column B	Column C	Column D	Sch K Total
1 Ordinary income	20,313				20,313
2 Net rental RE inc					
3c Net other rental inc					
4 Interest income					
5a Ordinary dividends					
5b Qualified dividends					
6 Royalties					
7 Net ST capital gain					
8a Net LT capital gain					
8b Collect bles 28% gain					
8c Unrecap Sec 1250					
9 Net Sec 1231 gain					
10 Other income (loss)					
11 Sec 179 deduction	1,166				1,166
12a Contributions	125				125
12b Invest interest exp					
12c Sec 59(e)(2) exp					
12d Other deductions					
13a Low-inc house 42j5					
13b Low-inc house other					
13c Qualif rehab exp					
13d Rental RE credits					
13e Other rental credits					
13f Biofuel credit					
13g Other credits					
14b Gross inc all src					
14d-f Total foreign inc					
14g-k Total foreign ded					
14l Total foreign taxes					
14m Reduct in taxes					
15a Depr adjustment					
15b Adjusted gain (loss)					
15c Depletion					
15d Inc-oil/gas/geoth					
15e Ded-oil/gas/geoth					
15f Other AMT items					
16a Tax-exempt interest					
16b Other tax-exempt					
16c Nonded expense	67				67
16d Distributions	33,632				33,632
16e Shr loan repmts					
17a Investment income					
17b Investment expense					
18 Income (loss)	19,022				19,022

Retained Earnings Reconciliation Worksheet

Form **1120S****2016**

For calendar year 2016 or tax year beginning _____, ending _____

Name MARGARET E. KOZAN, P.A.	Employer Identification Number <div style="background-color: black; width: 100px; height: 15px;"></div>
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Schedule L - Retained Earnings

Retained Earnings - Unappropriated	0
Accumulated Adjustments Account	2,204
Other Adjustments Account	0
Undistributed Previously Taxed Income	0
 Schedule L, Line 24 - Retained Earnings	 2,204

Schedule M-2 - Retained Earnings

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

Form 1120S	Two Year Comparison Worksheet Page 1	2015 & 2016
-------------------	---	------------------------

Name **MARGARET E. KOZAN, P.A.** Employer Identification Number XXXXXXXXXX

		2015	2016	Differences
Income	Gross profit percentage	100.0000	100.0000	
	Net receipts	106,545	39,678	-66,867
	Cost of goods sold			
	Gross profit	106,545	39,678	-66,867
	Net gain (loss) from Form 4797			
	Other income (loss)			
	Total income (loss)	106,545	39,678	-66,867
Deductions	Compensation of officers	52,282	8,764	-43,518
	Salaries and wages less employment credits			
	Repairs and maintenance		106	106
	Bad debts			
	Rents			
	Taxes and licenses	4,039	729	-3,310
	Interest			
	Depreciation			
	Depletion			
	Advertising	105	90	-15
	Pension, profit-sharing, etc., plans			
	Employee benefit programs			
	Other deductions	12,154	9,676	-2,478
	Total deductions	68,580	19,365	-49,215
	Ordinary business income (loss)	37,965	20,313	-17,652
Tax and Payments	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			
	Refund applied for on Form 4466	()	()	
	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	0
	Overpayment credited to next year's estimated tax			
	Overpayment refunded			

Form 1120S	Two Year Comparison Worksheet Page 2	2015 & 2016
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Name **MARGARET E. KOZAN, P.A.** Employer Identification Number XXXXXXXXXX

		2015	2016	Differences
Income (Loss)	Ordinary business income (loss)	37,965	20,313	-17,652
	Net rental real estate income (loss)			
	Other net rental income (loss)			
	Interest income			
	Dividends			
	Royalties			
	Net short-term capital gain (loss)			
	Net long-term capital gain (loss)			
	Net Section 1231 gain (loss)			
	Other income (loss)			
Deductions	Section 179 deduction		1,166	1,166
	Charitable contributions	25	125	100
	Investment interest expense			
	Section 59(e)(2) expenditures			
	Other deductions			
Credits	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			
Foreign Transactions	Total foreign gross income			
	Total foreign deductions			
	Total foreign taxes			
	Reduction in taxes available for credit			
AMT Items	Post-1986 depreciation adjustment			
	Adjusted gain or loss			
	Depletion (other than oil and gas)			
	Oil, gas, and geothermal properties-gross income			
	Oil, gas, and geothermal properties-deductions			
Other AMT items				
Items Affecting S/H Basis	Tax-exempt interest income			
	Other tax-exempt income			
	Nondeductible expenses	344	67	-277
	Distributions	20,596	33,632	13,036
Other Information	Repayment of loans from shareholders			
	Investment income			
	Investment expenses			
	Dividend distributions paid from accumulated E&P Income (loss) (if Schedule M-1 is required)	37,940	19,022	-18,918

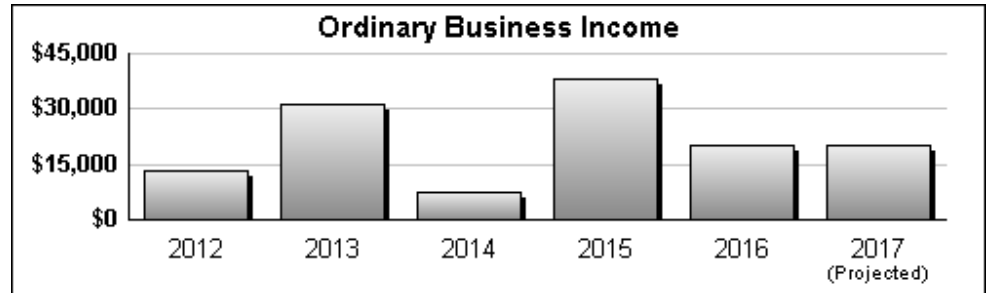
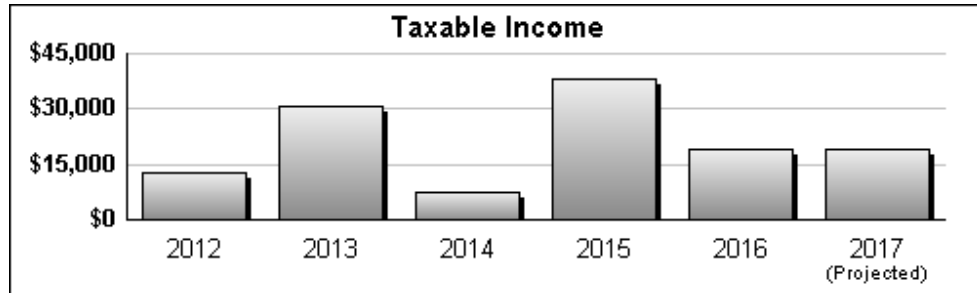
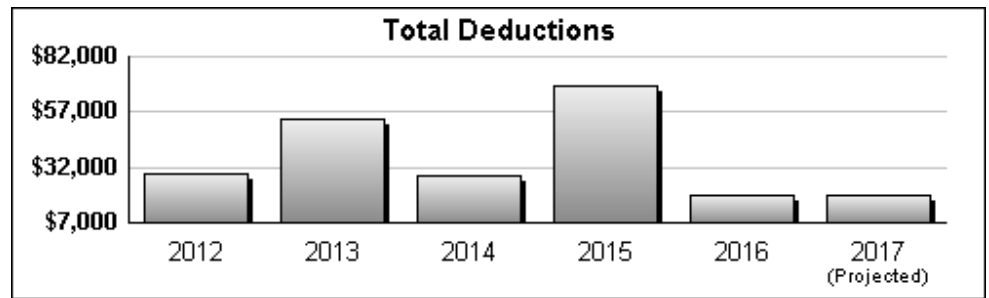
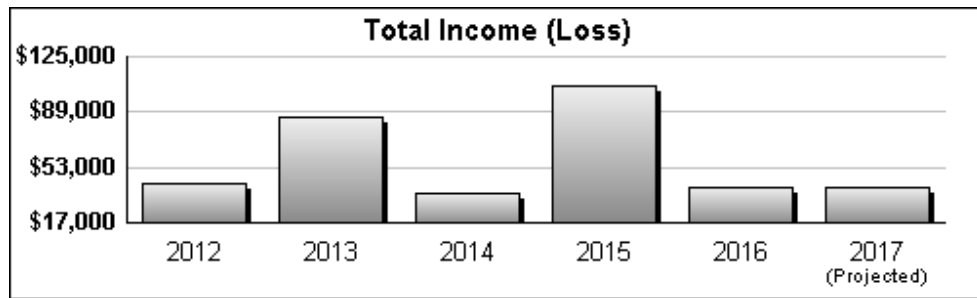
Form 1120S	Two Year Comparison Worksheet Page 3	2015 & 2016
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Name **MARGARET E. KOZAN, P.A.** Employer Identification Number XXXXXXXXXX

		2015	2016	Differences
Schedule L	Beginning assets	337	17,837	17,500
	Beginning liabilities and equity	337	17,837	17,500
	Ending assets	17,837	2,435	-15,402
	Ending liabilities and equity	17,837	2,435	-15,402
Schedule M-1	Net income (loss) per books	37,596	18,730	-18,866
	Taxable income not on books			
	Book expenses not deducted	344	292	-52
	Income on books not on return			
	Return deductions not on books			
	Income (loss) per return	37,940	19,022	-18,918
Schedule M-2 AAA	Balance at beginning of year	106	17,106	17,000
	Ordinary income (loss) from page 1	37,965	20,313	-17,652
	Other additions			
	Other reductions	369	1,583	1,214
	Distributions other than dividend distributions	20,596	33,632	13,036
	Balance at end of year	17,106	2,204	-14,902
Schedule M-2 OAA	Balance at beginning of year			
	Other additions			
	Other reductions			
	Distributions other than dividend distributions			
	Balance at end of year			
Schedule M-2 PTI	Balance at beginning of year			
	Distributions other than dividend distributions			
	Balance at end of year			
Schedule M-3	Total income (loss) items:			
	Income (loss) per income statement			
	Temporary difference			
	Permanent difference			
	Income (loss) per tax return			
	Total expense/deduction items:			
	Expense per income statement			
	Temporary difference			
	Permanent difference			
	Deduction per tax return			
	Other items with no differences:			
	Income (loss) per income statement			
	Income (loss) per tax return			
	Reconciliation totals:			
	Income (loss) per income statement			
Temporary difference				
Permanent difference				
Income (loss) per tax return				

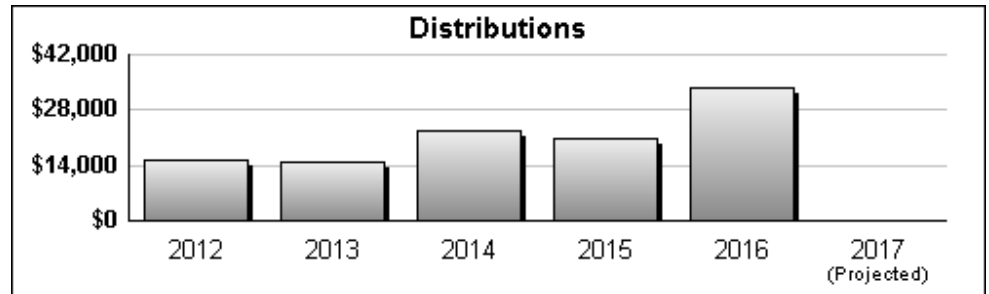
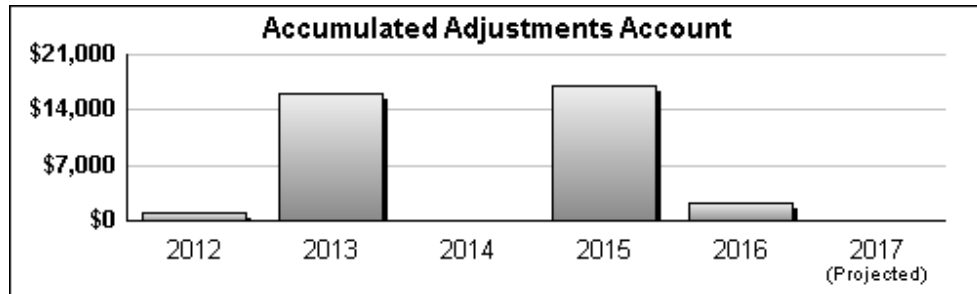
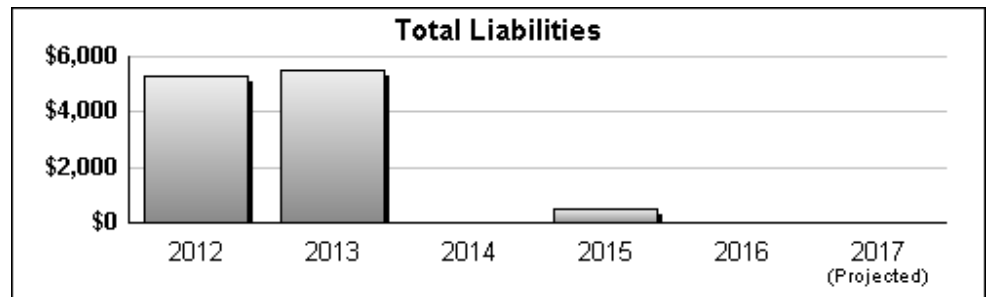
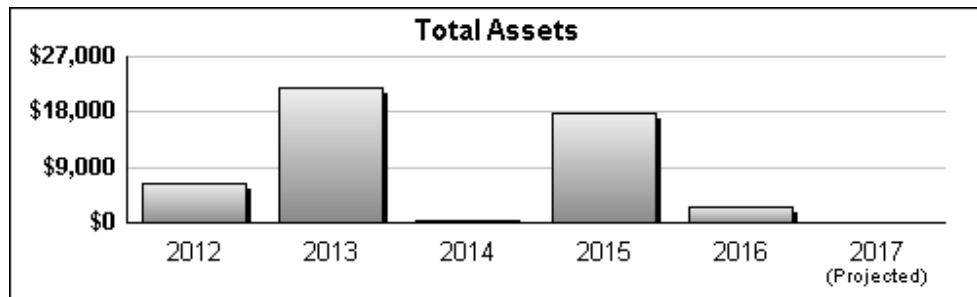
Name **MARGARET E. KOZAN, P.A.** Employer Identification Number [REDACTED]

	2012	2013	2014	2015	2016	2017 Projected
Net receipts	42,468	85,325	35,438	106,545	39,678	39,678
Cost of goods sold						
Gross profit	42,468	85,325	35,438	106,545	39,678	39,678
Gross profit percentage	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000
Other income (loss)						
Total income (loss)	42,468	85,325	35,438	106,545	39,678	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



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

	2012	2013	2014	2015	2016	2017 Projected
Ordinary business income (loss)	13,306	31,157	7,390	37,965	20,313	20,313
Total rental income (loss)						
Interest, dividends and royalties						
Total capital gain (loss)						
Section 1231 gain (loss)						
Other income (loss)						
Section 179 deduction					1,166	1,166
Charitable contributions	350	525	197	25	125	125
Other deductions						
Total foreign taxes						
S Corporation taxable income (loss)	12,956	30,632	7,193	37,940	19,022	19,022
Total assets	6,437	21,877	337	17,837	2,435	
Total liabilities	5,300	5,496		500		
Net equity	1,137	16,381	337	17,337	2,435	
S Corporation book income (loss)	12,939	30,255	6,872	37,596	18,730	
Accumulated adjustments account	908	16,152	106	17,106	2,204	
Retained earnings unappropriated						
Distributions from S Corporation earnings	15,353	15,011	22,918	20,596	33,632	
Dividend distributions						



Federal Statements

FYE: 12/31/2016

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

<u>Description</u>	<u>Amount</u>
Revenue	\$ 39,678
Total	\$ 39,678

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

<u>Description</u>	<u>Amount</u>
Taxes & Licenses	\$ 338
Payroll Tax	391
Total	\$ 729

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

<u>Description</u>	<u>Amount</u>
Page 1 Meals/Entertainment	\$ 67
Total	\$ 67

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

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

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

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

Federal Statements

FYE: 12/31/2016

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

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

For the year Jan. 1-Dec. 31, 2017, or other tax year beginning _____, 2017, ending _____, 20

Your first name and initial **MARGARET E.** Last name **KOZAN** Your social security number [REDACTED]

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

Home address (number and street). If you have a P.O. box, see instructions. **803 MARYLAND AVE.** Apt. no. _____

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. **WINTER PARK, FL 32789**

Foreign country name _____ Foreign province/state/county _____ Foreign postal code _____

Filing Status 1 Single 4 Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here. 5 Qualifying widow(er) (see instructions)

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

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

d Total number of exemptions claimed **1**

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	STMT 1	7	20,165.
8a	Taxable interest. Attach Schedule B if required		8a	
b	Tax-exempt interest. Do not include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required		9a	157.
b	Qualified dividends	9b		157.
10	Taxable refunds, credits, or offsets of state and local income taxes		10	
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>		13	
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions	15a	b	Taxable amount
16a	Pensions and annuities	16a	b	Taxable amount
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	163,244.
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	
20a	Social security benefits	20a	b	Taxable amount
21	Other income. List type and amount		21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income		22	183,566.

Adjusted Gross Income

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	3,400.
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	4,674.
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	8,074.
37	Subtract line 36 from line 22. This is your adjusted gross income	37	175,492.

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-56 for tax and credits.

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 57-63 for other taxes.

Payments

Table with 3 columns: Line number, Description, and Amount. Includes lines 64-74 for payments.

Refund

Table with 3 columns: Line number, Description, and Amount. Includes lines 75-77 for refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 78-79 for amount owed.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [X] Yes. Complete below. [] No

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year.

Preparer information section including name, signature, date, and firm details for Michael S. Borcheck, CPA.

**SCHEDULE A
(Form 1040)**

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

Itemized Deductions

▶ Go to www.irs.gov/ScheduleA for instructions and the latest information.
▶ Attach to Form 1040.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 28

OMB No. 1545-0074

2017
Attachment
Sequence No. **07**

Your social security number

MARGARET E. KOZAN

Medical and Dental Expenses		Caution: Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1			
2	Enter amount from Form 1040, line 38 2	2			
3	Multiply line 2 by 7.5% (0.075)	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			
Taxes You Paid		5 State and local (check only one box):			
a	<input type="checkbox"/> Income taxes, or	} SEE STATEMENT 8		5	1,261.
b	<input checked="" type="checkbox"/> General sales taxes			6	2,869.
6	Real estate taxes (see instructions)	6		7	
7	Personal property taxes	7		8	
8	Other taxes. List type and amount ▶	8		9	4,130.
9	Add lines 5 through 8	9			
Interest You Paid		10 Home mortgage interest and points reported to you on Form 1098 STMT 6		10	6,296.
11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11		12	
Note: Your mortgage interest deduction may be limited (see instructions).		12	Points not reported to you on Form 1098. See instructions for special rules	13	
13	Mortgage insurance premiums (see instructions)	13		14	
14	Investment interest. Attach Form 4952 if required. See instructions	14		15	6,296.
15	Add lines 10 through 14	15			
Gifts to Charity		16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions		16	710.
If you made a gift and got a benefit for it, see instructions.		17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 SEE STATEMENT 7		17	200.
18	Carryover from prior year	18		19	910.
19	Add lines 16 through 18	19			
Casualty and Theft Losses		20 Casualty or theft loss(es) other than net qualified disaster losses. Attach Form 4684 and enter the amount from line 18 of that form. See instructions		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. ▶		21	
22	Tax preparation fees	22		23	
23	Other expenses - investment, safe deposit box, etc. List type and amount ▶	23		24	
24	Add lines 21 through 23	24		25	
25	Enter amount from Form 1040, line 38 25	25		26	
26	Multiply line 25 by 2% (0.02)	26		27	
27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27			
Other Miscellaneous Deductions		28 Other - from list in instructions. List type and amount ▶		28	
Total Itemized Deductions		29 Is Form 1040, line 38, over \$156,900?		29	11,336.
		<input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.			
		<input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.			
30		If you elect to itemize deductions even though they are less than your standard deduction, check here			

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040.

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

MARGARET E. KOZAN

Your social security number
[REDACTED]
[REDACTED] amount

Part I

Interest

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

2 Add the amounts on line 1 **2**
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 **3**
4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ... ▶ **4**

Note: If line 4 is over \$1,500, you must complete Part III.

Part II

Ordinary Dividends

5 List name of payer ▶
ENERGY CORPORATION
TARGET CORPORATION

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ... ▶ **6**

Note: If line 6 is over \$1,500, you must complete Part III.

Part III

Foreign Accounts and Trusts

You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

7a At any time during 2017, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions **X**
 If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶

8 During 2017, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions **X**

Qualified Dividends and Capital Gain Tax Worksheet - Line 44

Keep for Your Records

Name(s) shown on return MARGARET E. KOZAN	Your SSN [REDACTED]
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Before you begin:

- ✓ See the instructions for line 44 to see if you can use this worksheet to figure your tax.
- ✓ Before completing this worksheet, complete Form 1040 through line 43.
- ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1. Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	160,106.	
2. Enter the amount from Form 1040, line 9b*	2.	157.	
3. Are you filing Schedule D?*			
<input type="checkbox"/> 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-.	3.	0.	
<input checked="" type="checkbox"/> No. Enter the amount from Form 1040, line 13.			
4. Add lines 2 and 3	4.	157.	
5. If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	5.	0.	
6. Subtract line 5 from line 4. If zero or less, enter -0-	6.	157.	
7. Subtract line 6 from line 1. If zero or less, enter -0-	7.	159,949.	
8. Enter:			
\$ 37,950 if single or married filing separately,	}		
\$ 75,900 if married filing jointly or qualifying widow(er),			
\$ 50,800 if head of household.		8.	37,950.
9. Enter the smaller of line 1 or line 8	9.	37,950.	
10. Enter the smaller of line 7 or line 9	10.	37,950.	
11. Subtract line 10 from line 9. This amount is taxed at 0%	11.	0.	
12. Enter the smaller of line 1 or line 6	12.	157.	
13. Enter the amount from line 11	13.	0.	
14. Subtract line 13 from line 12	14.	157.	
15. Enter:			
\$ 418,400 if single,	}		
\$ 235,350 if married filing separately,			
\$ 470,700 if married filing jointly or qualifying widow(er),			
\$ 444,550 if head of household.		15.	418,400.
16. Enter the smaller of line 1 or line 15	16.	160,106.	
17. Add lines 7 and 11	17.	159,949.	
18. Subtract line 17 from line 16. If zero or less, enter -0-	18.	157.	
19. Enter the smaller of line 14 or line 18	19.	157.	
20. Multiply line 19 by 15% (0.15)	20.	24.	
21. Add lines 11 and 19	21.	157.	
22. Subtract line 21 from line 12	22.	0.	
23. Multiply line 22 by 20% (0.20)	23.	0.	
24. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	24.	37,767.	
25. Add lines 20, 23, and 24	25.	37,791.	
26. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	26.	37,811.	
27. Tax on all taxable income. Enter the smaller of line 25 or 26. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, don't enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	27.	37,791.	

*If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2017

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

MARGARET E. KOZAN

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

A Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) Yes No
B If "Yes," did you or will you file required Forms 1099? Yes No

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

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

Type of Property:

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

Income:	Properties:	A	B	C
3 Rents received	3	12,560.	6,699.	
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7	778.		
8 Commissions	8	1,150.		
9 Insurance	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			
14 Repairs	14	943.	1,070.	
15 Supplies	15			
16 Taxes	16	1,319.	768.	
17 Utilities	17			
18 Depreciation expense or depletion	18	5,488.	4,353.	
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	-7,988.	-7,812.	
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	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			
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 18. Otherwise, include this amount in the total on line 41 on page 2	26			0.

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

Schedule E (Form 1040) 2017

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

MARGARET E. KOZAN

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

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

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

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

Passive Income and Loss		Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A			5,140.	168,384.
B				
C				
D				
29a	Totals			168,384.
b	Totals		5,140.	
30	Add columns (g) and (j) of line 29a			30 168,384.
31	Add columns (f), (h), and (i) of line 29b			31 (5,140.)
32	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			32 163,244.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

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

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

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

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41	163,244.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2017

SCHEDULE E

Name MARGARET E. KOZAN

SSN/EIN

Passthrough MARGARET E. KOZAN, P.A. - MARGARET E. KOZAN, P.A.

ID

TAXPAYER

S CORPORATION

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
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								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2017

SCHEDULE E

Name MARGARET E. KOZAN

SSN/EIN [REDACTED]

Passthrough MARGARET E. KOZAN, P.A. - MARGARET E. KOZAN, P.A.

ID [REDACTED]

TAXPAYER

S CORPORATION

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
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								

Schedule E			PASSTHROUGH RECAP - BASIC INFORMATION											2017	
MARGARET E. KOZAN															
T Y P E	Schedule K-1 Line Reference: (1065/1120S/1041)			1/1/6	2/2/7	3/3/8	*	*	5/4/1	*	6a/5a/2a	7/6/*	8/7/3	9a/8a/4a	4/*/*
	Entity No.	Act. No.	Name	Ordinary Income (Loss)	Rental Real Estate Inc. (Loss)	Other Rental Income (Loss)	Passive Activity Loss C/O	AMT Passive Activity Loss C/O	Interest	US Treasury Bond Interest	Dividends	Royalties	Short-Term Capital Gain (Loss)	Net Long-Term Capital Gain (Loss)	Guaranteed Payments to Partner
T	1	1	MARGARET E. KOZAN, P.A.	168,384.											
Totals				168,384.											
Component 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 K-1 Line Reference: (1065/1120S/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	Net SE Earnings	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.				
Component of:		Form 4797, Line 2	Form 4797, Line 10	Schedule E, Page 2, Various	Schedule A, Lines 16 & 17	Form 4562, Line 6	Schedule A, Line 23	Schedule E, Page 2, Various	Schedule A, Line 14	Schedule E, Page 2, Various	Form 4952, Line 4a	Form 1040, Line 29	Form 1040, Line 7	Schedule SE, Line 2	Form 6251, Line 19	Form 6251, Line 16	2017 Form 8801

* - No specific Schedule K-1 line reference for these amounts.

Schedule E PASSTHROUGH RECAP - ADDITIONAL INCOME, DEDUCTIONS, AND PRIOR YEAR CARRYOVERS 2017

MARGARET E. KOZAN

Schedule K-1 Line Reference: (1065/1120S/1041)																	
Entity No.	Act. No.	17/15/*	15/13/13	15/13/*	*/*/10	*/*/11	18/16/14	18/16/*	18/16/*	*	*	*	*	*	*	*	
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	Nondeductible Expenses	Section 1231 PAL Carryover	AMT Section 1231 PAL Carryover	ST Capital PAL C/O	AMT ST Capital PAL C/O	LT Capital PAL C/O	AMT LT Capital PAL C/O	Form 4797 Ordinary PAL C/O	AMT 4797 Ordinary PAL C/O
1	1								114.								
Totals									114.								
Component of:		Form 6251, Line 18	Form 8586 Line 4	Form 8586 Line 11	Schedule A, Line 28	Schedule A, Line 23	Schedule B, Line 1	Schedule B, Line 1	Form 6198, Line 4 Basic Lmt.	Form 8582, Line 3c	Form 8582 AMT, Line 3c	Form 8582, Line 3c	Form 8582 AMT, Line 3c	Form 8582, Line 3c	Form 8582 AMT, Line 3c	Form 8582, Line 3c	Form 8582 AMT, Line 3c

Schedule K-1 Line Reference: (1065/1120S/1041)																	
Entity No.	Act. No.	*/*	13/12/*	13/12/*	13/12/*	13/*/*	13/*/*	13/*/*	11/10/5	*	9c/8c/4c	20/17/*	*	*/*/9	13/12/*	*	13/12/*
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	Deductions Related to Portfolio Income (not 2%)	Medical Payments for 2% Owner	Section 59(e)(2) Expenditure
Totals																	
Component of:		Form 4562, Line 10	Schedule A, Lines 16 & 17	Schedule A, Lines 16 & 17	Schedule A, Lines 16 & 17	Form 1040, Line 28	Form 1040, Line 28	Form 1040, Line 32	Schedule E, Page 2, Various	Schedule E, Page 2, Various	Schedule D, Line 19	Form 4952, Line 5	Form 4952, Line 2	Schedule E, Line 33	Schedule A, Line 28	Schedule A, Line 1	Schedule E, Page 2, Various

728072 04-01-17 * - No specific Schedule K-1 line reference for these amounts.

2017 DEPRECIATION AND AMORTIZATION REPORT

2053 DIXIE BELLE DRIVE - 2053 DIXIE BE

SCHEDULE E- 2

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
3	LOAN COSTS	01/02/07	SL	30.00		HY16	994.				994.	232.		33.	265.
4	HOUSE	01/02/07	SL	27.50		MM16	150,000.				150,000.	33,386.		5,455.	38,841.
5	LAND	01/02/07	L			HY	25,800.				25,800.			0.	0.
	TOTAL SCH E DEPRECIATION						176,794.				176,794.	33,618.		5,488.	39,106.

Foreign Tax Credit
 (Individual, Estate, or Trust)

2017

Attachment
 Sequence No. **19**

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

▶ Go to www.irs.gov/Form1116 for instructions and the latest information.

Name **MARGARET E. KOZAN** Identifying number as shown on page 1 of your tax return

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

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

f Resident of (name of country) ▶ **OTHER COUNTRIES**

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

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

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession	OTHER COUNTRIES			
1a Gross income from sources within country shown above and of the type checked above:				1a
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ <input type="checkbox"/>				
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction	4,130.			
b Other deductions (attach statement)				
c Add lines 3a and 3b	4,130.			
d Gross foreign source income				
e Gross income from all sources	202,825.			
f Divide line 3d by line 3e	.00000			
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense:				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				7

Part II Foreign Taxes Paid or Accrued

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

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

LHA For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2017)

Part III Figuring the Credit

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 instructions.			
19 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 total of Form 1040NR, lines 42 and 44. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 36, 37, and 39. Foreign estates and trusts should enter the amount from Form 1040NR, line 42	20		
Caution: If you are completing line 20 for separate category e (lump-sum distributions), 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	22		

Part 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		
25 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; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 41a	30		0.

Form **6251**

Alternative Minimum Tax - Individuals

OMB No. 1545-0074

2017
Attachment
Sequence No. **32**

Department of the Treasury
Internal Revenue Service (99)

▶ Go to www.irs.gov/Form6251 for instructions and the latest information.

▶ Attach to Form 1040 or Form 1040NR.

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

Your social security number

MARGARET E. KOZAN

Part I Alternative Minimum Taxable Income

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	164,156.
2	Reserved for future use	
3	Taxes from Schedule A (Form 1040), line 9	4,130.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	
6	If Form 1040, line 38, is \$156,900 or less, enter -0-. Otherwise, see instructions	0.
7	Tax refund from Form 1040, line 10 or line 21	
8	Investment interest expense (difference between regular tax and AMT)	
9	Depletion (difference between regular tax and AMT)	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	
11	Alternative tax net operating loss deduction	
12	Interest from specified private activity bonds exempt from the regular tax	
13	Qualified small business stock, see instructions	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	
17	Disposition of property (difference between AMT and regular tax gain or loss)	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	
19	Passive activities (difference between AMT and regular tax income or loss)	0.
20	Loss limitations (difference between AMT and regular tax income or loss)	
21	Circulation costs (difference between regular tax and AMT)	
22	Long-term contracts (difference between AMT and regular tax income)	
23	Mining costs (difference between regular tax and AMT)	
24	Research and experimental costs (difference between regular tax and AMT)	
25	Income from certain installment sales before January 1, 1987	
26	Intangible drilling costs preference	
27	Other adjustments, including income-based related adjustments	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$249,450, see instructions.)	168,286.

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2017, see instructions.) 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 84,500 Married filing separately 80,450 42,250 STMT 13	42,403.
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	125,883.
31	• 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; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 64 here. • All others: If line 30 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 30 by 26% (0.26). Otherwise, multiply line 30 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result.	32,713.
32	Alternative minimum tax foreign tax credit (see instructions)	
33	Tentative minimum tax. Subtract line 32 from line 31	32,713.
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Sch J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)	37,791.
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	0.

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

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, 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: <ul style="list-style-type: none"> • \$75,900 if married filing jointly or qualifying widow(er), • \$37,950 if single or married filing separately, or • \$50,800 if head of household. 	43	37,950.
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 are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	44	159,949.
45 Subtract line 44 from line 43. If zero or less, enter -0-	45	0.
46 Enter the smaller of line 36 or line 37	46	157.
47 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 style="list-style-type: none"> • \$418,400 if single • \$235,350 if married filing separately • \$470,700 if married filing jointly or qualifying widow(er) • \$444,550 if head of household 	49	418,400.
50 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, see instructions for the amount to enter	51	159,949.
52 Add line 50 and line 51	52	159,949.
53 Subtract line 52 from line 49. If zero or less, enter -0-	53	258,451.
54 Enter the smaller of line 48 or line 53	54	157.
55 Multiply line 54 by 15% (0.15)	55	24.
56 Add lines 47 and 54	56	157.
If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.		
57 Subtract line 56 from line 46	57	0.
58 Multiply line 57 by 20% (0.20)	58	
If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.		
59 Add lines 41, 56, and 57	59	
60 Subtract line 59 from line 36	60	
61 Multiply line 60 by 25% (0.25)	61	
62 Add lines 42, 55, 58, and 61	62	32,713.
63 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 smaller 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.

ALTERNATIVE MINIMUM TAX

Foreign Tax Credit

(Individual, Estate, or Trust)

OMB No. 1545-0121

2017

Attachment Sequence No. 19

Form 1116

Department of the Treasury Internal Revenue Service (99)

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

Go to www.irs.gov/Form1116 for instructions and the latest information.

Name: MARGARET E. KOZAN Identifying number as shown on page 1 of your tax return

MARGARET E. KOZAN

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

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

f Resident of (name of country) OTHER COUNTRIES

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

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

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession	OTHER COUNTRIES			
1a Gross income from sources within country shown above and of the type checked above:				1a
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions)				
Deductions and losses (Caution: See instructions):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction				
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income				
e Gross income from all sources	202,825.			
f Divide line 3d by line 3e	.00000			
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense:				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7

Part II Foreign Taxes Paid or Accrued

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

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

LHA For Paperwork Reduction Act Notice, see instructions.

Form 1116 (2017)

ALTERNATIVE MINIMUM TAX

Part III Figuring the Credit

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 instructions.			
19 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 total of Form 1040NR, lines 42 and 44. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 36, 37, and 39. Foreign estates and trusts should enter the amount from Form 1040NR, line 42	20		
Caution: If you are completing line 20 for separate category e (lump-sum distributions), 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	22		

Part 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		
25 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; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 41a	30		0.

▶ **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

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

MARGARET E. KOZAN

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

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

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2017 (see instructions)	▶	<input checked="" type="checkbox"/> Self-only	<input type="checkbox"/> Family
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. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2		3,400.
3	If you were under age 55 at the end of 2017, and on the first day of every month during 2017, you were, or were considered, an eligible individual with the same coverage, enter \$3,400 (\$6,750 for family coverage). All others , see the instructions for the amount to enter	3		3,400.
4	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	4		
5	Subtract line 4 from line 3. If zero or less, enter -0-	5		3,400.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2017, see the instructions for the amount to enter	6		3,400.
7	If you were age 55 or older at the end of 2017, married, and you or your spouse had family coverage under an HDHP at any time during 2017, enter your additional contribution amount (see instructions)	7		
8	Add lines 6 and 7	8		3,400.
9	Employer contributions made to your HSAs for 2017	9		
10	Qualified HSA funding distributions	10		
11	Add lines 9 and 10	11		
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		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	13		3,400.
Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).				

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	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	
c	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	
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here		<input type="checkbox"/>
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.**

Part III **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18 Last-month rule	18	
19 Qualified HSA funding distribution	19	
20 Total income. 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 **8889** (2017)

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.

Name(s) shown on return

Identifying number

MARGARET E. KOZAN

Part I 2017 Passive Activity Loss Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(15,800)	
c Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	()	
d Combine lines 1a, 1b, and 1c	1d		-15,800.

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)	2a	()	
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	()	
c Add lines 2a and 2b	2c	()	

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a	()	
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	()	
c Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c	()	
d Combine lines 3a, 3b, and 3c	3d		

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4		-15,800.
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

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

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

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

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)	7	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	8		
9 Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	9		
10 Enter the smaller of line 5 or line 9	10		0.

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

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

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

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

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15		
16 Total losses allowed from all passive activities for 2017. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	SEE STATEMENT 17	0.

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

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
SEE ATTACHED STATEMENT FOR WORKSHEET 1					
Total. Enter on Form 8582, lines 1a, 1b, and 1c		-15,800.			

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

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

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

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

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

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

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
SEE ATTACHED STATEMENT FOR WORKSHEET 5				
Total		15,800.	1.000000000	15,800.

Worksheet 6 - Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
SEE ATTACHED STATEMENT FOR WORKSHEET 6				
Total		15,800.	15,800.	

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

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

**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.

Name(s) shown on return

Identifying number

MARGARET E. KOZAN

Part I 2017 Passive Activity Loss Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(15,800)	
c Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	()	
d Combine lines 1a, 1b, and 1c	1d		-15,800.

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)	2a	()	
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	()	
c Add lines 2a and 2b	2c	()	

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a	()	
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	()	
c Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c	()	
d Combine lines 3a, 3b, and 3c	3d		

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4		-15,800.
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

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

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

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

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)	7	175,492.	
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 separately, see instructions	9		
10 Enter the smaller of line 5 or line 9	10		0.

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

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

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

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

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15		
16 Total losses allowed from all passive activities for 2017. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	SEE STATEMENT 22	0.

ALTERNATIVE MINIMUM TAX

Form 8582 (2017) **MARGARET E. KOZAN**

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

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
SEE ATTACHED STATEMENT FOR WORKSHEET 1					
Total. Enter on Form 8582, lines 1a, 1b, and 1c		-15,800.			

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

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

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

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

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

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

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
SEE ATTACHED STATEMENT FOR WORKSHEET 5				
Total		15,800.	1.000000000	15,800.

ALTERNATIVE MINIMUM TAX

Worksheet 6 - Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
SEE ATTACHED STATEMENT FOR WORKSHEET 6				
Total		15,800.	15,800.	

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

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

Depreciation and Amortization
 (Including Information on Listed Property)

2017

▶ Attach to your tax return.

SUMMARY

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Attachment
 Sequence No. **179**

Name(s) shown on return MARGARET E. KOZAN	Business or activity to which this form relates ALL BUSINESS ACTIVITIES	Identifying number [REDACTED]
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Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	510,000.
2 Total cost of section 179 property placed in service (see instructions)	2	0.
3 Threshold cost of section 179 property before reduction in limitation	3	2,030,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	510,000.
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
TOTAL ALLOWABLE PASS-THROUGH SECTION 179 EXPENSE		5,140.
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	5,140.
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	5,140.
10 Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	188,549.
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	5,140.
13 Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	▶ 13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

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

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2017	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	▶ <input type="checkbox"/>	

Section B - Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

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

Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

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

Depreciation and Amortization
 (Including Information on Listed Property)

▶ Attach to your tax return. **SCHEDULE E- 2**

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Business or activity to which this form relates

2053 DIXIE BELLE DRIVE -
 2053 DIXIE BELLE DRIVE

Identifying number

MARGARET E. KOZAN

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	5,488.

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2017	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	<input type="checkbox"/>	

Section B - Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

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

Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	5,488.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

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

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

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

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost.

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

26 Property used more than 50% in a qualified business use: Table with 9 columns for property details and percentages.

27 Property used 50% or less in a qualified business use: Table with 9 columns for property details and percentages.

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

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

Section B - Information on Use of Vehicles

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

Table for Section B with 6 main rows (30-36) and 12 columns for vehicle-specific data (a-f) and personal use questions.

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

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

Table for Section C with 5 rows (37-41) and 2 columns (Yes/No) for employer-related questions.

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

Part VI Amortization

Table for Section VI with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year.

42 Amortization of costs that begins during your 2017 tax year: Table with 6 columns for cost details.

43 Amortization of costs that began before your 2017 tax year 43

44 Total. Add amounts in column (f). See the instructions for where to report 44

Depreciation and Amortization
 (Including Information on Listed Property)

▶ Attach to your tax return. **SCHEDULE E- 1**

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Business or activity to which this form relates

Identifying number

415 LAKEPOINTE DRIVE
 #210 - 415 LAKEPOINTE DR

MARGARET E. KOZAN

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	4,353.

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2017	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

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

Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	4,353.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

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

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

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

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost.

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

26 Property used more than 50% in a qualified business use: Table with 9 columns for percentage and other details.

27 Property used 50% or less in a qualified business use: Table with 9 columns for percentage and other details.

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

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

Section B - Information on Use of Vehicles

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

Table for Section B with 6 main rows (30-36) and 12 sub-columns for vehicle types and personal use questions.

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

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

Table for Section C with 5 rows (37-41) and 2 columns (Yes/No).

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

Part VI Amortization

Table for Part VI with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year.

42 Amortization of costs that begins during your 2017 tax year: Table with 6 columns.

43 Amortization of costs that began before your 2017 tax year 43

44 Total. Add amounts in column (f). See the instructions for where to report 44

Form 1116

U.S. and Foreign Source Income Summary

NAME

MARGARET E. KOZAN

INCOME TYPE	TOTAL	U.S.	FOREIGN PASSIVE
Compensation	20,165.	20,165.	
Dividends/Distributions	157.	157.	
Interest			
Capital Gains			
Business/Profession			
Rent/Royalty	19,259.	19,259.	
State/Local Refunds			
Partnership/S Corporation	163,244.	163,244.	
Trust/Estate			
Other Income			
Gross Income	202,825.	202,825.	
Less:			
Section 911 Exclusion			
Capital Losses			
Capital Gains Tax Adjustment			
Total Income - Form 1116	202,825.	202,825.	
Deductions:			
Business/Profession Expenses			
Rent/Royalty Expenses	19,259.	19,259.	
Partnership/S Corporation Losses			
Trust/Estate Losses			
Capital Losses			
Non-capital Losses			
Individual Retirement Account			
Moving Expenses			
Self-employment Tax Deduction			
Self-employment Health Insurance	4,674.	4,674.	
Keogh Contributions			
Alimony			
Forfeited Interest			
Foreign Housing Deduction			
Other Adjustments	3,400.	3,400.	
Capital Gains Tax Adjustment			
Total Deductions	27,333.	27,333.	
Adjusted Gross Income	175,492.	175,492.	
Less Itemized Deductions:			
Specifically Allocated	910.	910.	
Home Mortgage Interest	6,296.	6,296.	
Other Interest			
Ratably Allocated	4,130.	4,130.	
Total Adjustments to Adjusted Gross Income	11,336.	11,336.	
Taxable Income Before Exemptions	164,156.	164,156.	

Form 1116

Allocation of Itemized Deductions

NAME
MARGARET E. KOZAN XXXXXXXXXX

	Total Itemized Deductions	Itemized Deductions After Sec. 68 Reduction	Form 1116		
			Specifically U.S.	Specifically Foreign	Ratable
Taxes	4,130.	4,130.			4,130.
Interest - Not Including Investment Interest	6,296.	6,296.	6,296.		
Contributions	910.	910.	910.		
Miscellaneous Deductions Subject to 2%					
Other Miscellaneous Deductions - Not Including Gambling Losses					
Foreign Adjustment					
Total Itemized Deductions Subject to Sec. 68	11,336.	11,336.			
Add Itemized Deductions Not Subject to Sec. 68:					
Medical/Dental					
Investment Interest					
Casualty Losses					
Gambling Losses					
Qualified contributions					
Foreign Adjustment					
Total Itemized Deductions	11,336.				
Total Allowed on Schedule A		11,336.	7,206.		4,130.



FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 1

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T MARGARET E. KOZAN P.A.	20,165.	6,465.			2,076.	486.
TOTALS	20,165.	6,465.			2,076.	486.

FORM 1040 QUALIFIED DIVIDENDS STATEMENT 2

NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
ENTERGY CORPORATION	42.	42.
TARGET CORPORATION	115.	115.
TOTAL INCLUDED IN FORM 1040, LINE 9B		157.



FORM 1040 SELF-EMPLOYED HEALTH INSURANCE DEDUCTION WORKSHEET STATEMENT 3

MARGARET E. KOZAN

MARGARET E. KOZAN, P.A.

1	NONSPECIFIED HEALTH INSURANCE PAYMENTS	4,674.
2	NET PROFIT FROM TRADE OR BUSINESS UNDER WHICH INSURANCE PLAN IS ESTABLISHED	33,491.
3	TOTAL OF ALL NET PROFITS AND EARNED INCOME. S CORPORATIONS SKIP TO LINE 9	
4	DIVIDE LINE 2 BY LINE 3	
5	DEDUCTIBLE PORTION OF SELF-EMPLOYMENT TAX	
6	LINE 4 TIMES LINE 5	
7	LINE 2 MINUS LINE 6	
8	SELF-EMPLOYED SEP, SIMPLE, AND QUALIFIED PLANS ATTRIBUTABLE TO TRADE OR BUSINESS NAMED ABOVE	
9	LINE 7 MINUS LINE 8. S CORPORATIONS ENTER WAGES RECEIVED	33,491.
10	FORM 2555, LINE 45 ATTRIBUTABLE TO THE TRADE OR BUSINESS NAMED ABOVE	
11	LINE 9 MINUS LINE 10	33,491.
12	SELF-EMPLOYED HEALTH INSURANCE DEDUCTION. LESSER OF LINE 1 OR LINE 11	4,674.

FORM 1040 CURRENT YEAR ESTIMATES AND AMOUNT APPLIED FROM PREVIOUS YEAR STATEMENT 4

DESCRIPTION	AMOUNT
PRIOR YEAR OVERPAYMENT APPLIED	1,276.
TOTAL TO FORM 1040, LINE 65	1,276.



SCHEDULE A CASH CONTRIBUTIONS STATEMENT 5

DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 50% LIMIT	AMOUNT 30% LIMIT
CHARITY TREKS INC		25.	
WORLD RELIEF		25.	
FROM K-1 - MARGARET E. KOZAN, P.A.		660.	
SUBTOTALS		710.	
TOTAL TO SCHEDULE A, LINE 16			710.

SCHEDULE A MORTGAGE INTEREST AND POINTS REPORTED ON FORM 1098 STATEMENT 6

DESCRIPTION	AMOUNT
BANK OF AMERICA, N.A., PO BOX 31785, TAMPA, FL 33631-3785	1,043.
NATIONSTAR MORTGAGE LLC D/B/A MR. COOPER, 8950 CYPRESS WATERS BLVD., COPPELL	5,253.
TOTAL TO SCHEDULE A, LINE 10	6,296.

SCHEDULE A CONTRIBUTIONS OTHER THAN CASH OR CHECK STATEMENT 7

DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 50% LIMIT	AMOUNT 30% LIMIT	AMOUNT 20% LIMIT
GOODWILL		200.		
SUBTOTALS		200.		
TOTAL TO SCHEDULE A, LINE 17				200.



SCHEDULE A STATE AND LOCAL GENERAL SALES TAXES STATEMENT 8

DESCRIPTION	AMOUNT
STATE SALES TAX	1,164.
LOCAL SALES TAX	97.
TOTAL TO SCHEDULE A, LINE 5	1,261.



SCHEDULE A GENERAL SALES TAX DEDUCTION WORKSHEET STATEMENT 9

1	ENTER YOUR STATE GENERAL SALES TAXES FROM THE APPLICABLE TABLE. FLORIDA IF, FOR ALL OF 2017, YOU LIVED ONLY IN CONNECTICUT, THE DISTRICT OF COLUMBIA, INDIANA, KENTUCKY, MAINE, MARYLAND, MASSACHUSETTS, MICHIGAN, NEW JERSEY, OR RHODE ISLAND, SKIP LINES 2 THROUGH 5, ENTER -0- ON LINE 6, AND GO TO LINE 7. OTHERWISE, GO TO LINE 2.	1,164.
2	DID YOU LIVE IN ALASKA, ARIZONA, ARKANSAS, COLORADO, GEORGIA, ILLINOIS, LOUISIANA, MISSISSIPPI, MISSOURI, NEW YORK, NORTH CAROLINA, SOUTH CAROLINA, TENNESSEE, UTAH, OR VIRGINIA IN 2017? IF NO, ENTER -0-. IF YES, ENTER YOUR LOCAL GENERAL SALES TAXES FROM THE APPLICABLE TABLE.	0.
3	DID YOUR LOCALITY IMPOSE A LOCAL GENERAL SALES TAX IN 2017? RESIDENTS OF CALIFORNIA AND NEVADA SEE INSTRUCTIONS. IF NO, SKIP LINES 3 THROUGH 5, ENTER -0- ON LINE 6 AND GO TO LINE 7. IF YES, ENTER YOUR LOCAL GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN.	.5000
4	DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, SKIP LINES 4 AND 5 AND GO TO LINE 6. IF YES, ENTER YOUR STATE GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN.	6.0000
5	DIVIDE LINE 3 BY LINE 4. ENTER THE RESULT AS A DECIMAL (ROUNDED TO AT LEAST THREE PLACES).	.0830
6	DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, MULTIPLY LINE 2 BY LINE 3. IF YES, MULTIPLY LINE 1 BY LINE 5.	97.
6A	ADD LINE 1 AND LINE 6.	1,261.
6B	PART-YEAR DAYS RATE.	1.000000
6C	MULTIPLY LINE 6A BY LINE 6B.	1,261.
7	ENTER YOUR GENERAL SALES TAXES PAID ON SPECIFIED ITEMS, IF ANY.	
8	DEDUCTION FOR GENERAL SALES TAXES. ADD LINES 6C AND 7. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 5 AND CHECK BOX "B" ON THAT LINE.	1,261.

SCHEDULE E	OTHER EXPENSES	STATEMENT 10
2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE UNIT 2053E, ORLANDO, FL 3281		
DESCRIPTION		AMOUNT
BANK CHARGES		32.
CONDO ASSOC. FEES		3,710.
TOTAL TO SCHEDULE E, PAGE 1, LINE 19		3,742.

SCHEDULE E	OTHER EXPENSES	STATEMENT 11
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE SPRINGS, FL		
DESCRIPTION		AMOUNT
CONDO ASSOC. FEES		3,520.
APPLICATION FEE		50.
TOTAL TO SCHEDULE E, PAGE 1, LINE 19		3,570.

SCHEDULE E	OTHER INCOME	STATEMENT 12
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE SPRINGS, FL		
DESCRIPTION		AMOUNT
ONE SOURCE MANAGEMENT SOLUTIONS - RENTS FROM 1099		6,699.
TOTAL TO SCHEDULE E, PAGE 1		6,699.



FORM 6251 EXEMPTION WORKSHEET STATEMENT 13

1	ENTER: \$54,300 IF SINGLE OR HEAD OF HOUSEHOLD; \$84,500 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$42,250 IF MARRIED FILING SEPARATELY		54,300.
2	ENTER YOUR ALTERNATIVE MINIMUM TAXABLE INCOME (AMTI) FORM 6251, LINE 28	168,286.	
3	ENTER: \$120,700 IF SINGLE OR HEAD OF HOUSEHOLD; \$160,900 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$80,450 IF MARRIED FILING SEPARATELY	120,700.	
4	SUBTRACT LINE 3 FROM LINE 2. IF ZERO OR LESS ENTER -0-	<u>47,586.</u>	
5	MULTIPLY LINE 4 BY 25% (.25)		11,897.
6	SUBTRACT LINE 5 FROM LINE 1. IF ZERO OR LESS, ENTER -0-. IF ANY OF THE THREE CONDITIONS UNDER CERTAIN CHILDREN UNDER AGE 24 APPLY TO YOU, COMPLETE LINES 7 THROUGH 10. OTHERWISE, STOP HERE AND ENTER THIS AMOUNT ON FORM 6251, LINE 29, AND GO TO FORM 6251, LINE 30		<u>42,403.</u>
7	MINIMUM EXEMPTION AMOUNT FOR CERTAIN CHILDREN UNDER AGE 24		
8	ENTER YOUR EARNED INCOME, IF ANY		
9	ADD LINES 7 AND 8		
10	ENTER THE SMALLER OF LINE 6 OR LINE 9 HERE AND ON FORM 6251, LINE 29, AND GO TO FORM 6251, LINE 30		

FORM 8582 ACTIVE RENTAL OF REAL ESTATE - WORKSHEET 1 STATEMENT 14

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE	0.	-7,812.			-7,812.
2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE UNIT	0.	-7,988.			-7,988.
TOTALS	<u>0.</u>	<u>-15,800.</u>			<u>-15,800.</u>



FORM 8582 ALLOCATION OF UNALLOWED LOSSES - WORKSHEET 5 STATEMENT 15

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE	SCH E	7,812.	.494430380	7,812.
2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE UNIT 2053E, ORLA	SCH E	7,988.	.505569620	7,988.
TOTALS		15,800.	1.000000000	15,800.

FORM 8582 ALLOWED LOSSES - WORKSHEET 6 STATEMENT 16

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE	SCH E	7,812.	7,812.	
2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE UNIT 2053E, ORLA	SCH E	7,988.	7,988.	
TOTALS		15,800.	15,800.	

FORM 8582 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 17

A NAME	FORM OR SCHEDULE	PRIOR YEAR GAIN/LOSS	C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X 415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE	SCH E	-7,812.		-7,812.	7,812.	
X 2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE	SCH E	-7,988.		-7,988.	7,988.	
TOTALS		-15,800.		-15,800.	15,800.	

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME

TOTAL TO FORM 8582, LINE 16

FORM 8582

MODIFIED AGI

STATEMENT 18

INCOME

WAGES, SALARIES, TIPS ETC.	20,165.
DIVIDEND INCOME	157.
TAXABLE REFUNDS	
ALIMONY RECEIVED	
TAXABLE IRA DISTRIBUTIONS	
TAXABLE PENSIONS AND ANNUITIES	
UNEMPLOYMENT COMPENSATION	
OTHER INCOME	

INTEREST INCOME

ADD: SERIES EE AND I EXCLUSION

BUSINESS INCOME OR LOSS

ADD: PASSIVE LOSSES

SUBTRACT: PASSIVE INCOME

SALE OF ASSETS

ADD: PASSIVE/RREA PROFESSIONAL LOSSES

SUBTRACT: PASSIVE INCOME

RENTAL, ROYALTY OR PASSTHROUGH INCOME OR LOSS

163,244.

ADD: PASSIVE/RREA PROFESSIONAL LOSSES

SUBTRACT: PASSIVE INCOME

163,244.

FARM OR FARM RENTAL INCOME OR LOSS

ADD: PASSIVE/RREA PROFESSIONAL LOSSES

SUBTRACT: PASSIVE INCOME

TOTAL INCOME

183,566.

ADJUSTMENTSMOVING EXPENSES

SELF-EMPLOYED HEALTH INSURANCE DEDUCTION

4,674.

PENALTY ON EARLY WITHDRAWAL OF SAVINGS

ALIMONY PAID

KEOGH/SEP DEDUCTION

OTHER ADJUSTMENTS

3,400.

TOTAL ADJUSTMENTS

8,074.

TOTAL TO FORM 8582, LINE 7

175,492.

FORM 8582 ALTERNATIVE MINIMUM TAX STATEMENT 19
 ACTIVE RENTAL OF REAL ESTATE - WORKSHEET 1

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE	0.	-7,812.			-7,812.
2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE UNIT	0.	-7,988.			-7,988.
TOTALS	0.	-15,800.			-15,800.

FORM 8582 ALTERNATIVE MINIMUM TAX STATEMENT 20
 ALLOCATION OF UNALLOWED LOSSES - WORKSHEET 5

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE	SCH E	7,812.	.494430380	7,812.
2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE UNIT 2053E, ORLA	SCH E	7,988.	.505569620	7,988.
TOTALS		15,800.	1.000000000	15,800.

FORM 8582 ALTERNATIVE MINIMUM TAX STATEMENT 21
 ALLOWED LOSSES - WORKSHEET 6

NAME OF ACTIVITY	FORM OR SCHEDULE	UNALLOWED LOSS	ALLOWED LOSS
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE	SCH E	7,812.	7,812.
2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE UNIT 2053E, ORLA	SCH E	7,988.	7,988.
TOTALS		15,800.	15,800.



FORM 8582AMT SUMMARY OF PASSIVE ACTIVITIES - AMT STATEMENT 22

NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X 415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE	SCH E	-7,812.		-7,812.	7,812.	
X 2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE	SCH E	-7,988.		-7,988.	7,988.	
TOTALS		-15,800.		-15,800.	15,800.	
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						
TOTAL TO FORM 8582AMT, LINE 16						

FORM 4562 PART I - BUSINESS INCOME STATEMENT 23

INCOME TYPE	AMOUNT
WAGES	20,165.
S CORPORATIONS	168,384.
TOTAL BUSINESS INCOME USED IN FORM 4562, LINE 11	188,549.

FORM 1116 U.S. AND FOREIGN SOURCE INCOME SUMMARY STATEMENT 24
TOTAL PARTNERSHIP/S-CORPORATION INCOME/LOSS

DESCRIPTION	INCOME	LOSS
MARGARET E. KOZAN, P.A.	163,244.	
TOTAL PARTNERSHIP/S-CORPORATION INCOME/LOSS	163,244.	

Two-Year Comparison Worksheet

2017

Name(s) as shown on return

MARGARET E. KOZAN

Social security number

2016 Filing Status **SINGLE**

2017 Filing Status **SINGLE**

2016 Tax Bracket **1500.0**

2017 Tax Bracket **28.0%**

Description	Tax Year 2016	Tax Year 2017	Increase (Decrease)
WAGES, SALARIES, AND TIPS	8,764.	20,165.	11,401.
SCHEDULE B - ORDINARY DIVIDENDS	147.	157.	10.
SCHEDULE B - QUALIFIED DIVIDENDS	147.	157.	10.
TAXABLE IRA DISTRIBUTIONS	29,108.	0.	-29,108.
SCHEDULE E (RENTAL AND PASSTHROUGH)	12,710.	163,244.	150,534.
TOTAL INCOME	50,729.	183,566.	132,837.
HEALTH SAVINGS ACCOUNT DEDUCTION	0.	3,400.	3,400.
SELF-EMPLOYED HEALTH INS. DEDUCTION	4,264.	4,674.	410.
TOTAL ADJUSTMENTS	4,264.	8,074.	3,810.
ADJUSTED GROSS INCOME	46,465.	175,492.	129,027.
TAXES	3,446.	4,130.	684.
INTEREST (DEDUCTIBLE)	5,973.	6,296.	323.
CONTRIBUTIONS	275.	910.	635.
TOTAL ITEMIZED DEDUCTIONS	9,694.	11,336.	1,642.
INCOME BEFORE EXEMPTIONS	36,771.	164,156.	127,385.
PERSONAL EXEMPTIONS	4,050.	4,050.	
TAXABLE INCOME	32,721.	160,106.	127,385.
TAX	4,423.	37,791.	33,368.
TAX BEFORE CREDITS	4,423.	37,791.	33,368.
TAX AFTER NON-REFUNDABLE CREDITS	4,423.	37,791.	33,368.
TOTAL TAX	4,423.	37,791.	33,368.
FEDERAL INCOME TAX WITHHELD	5,699.	6,465.	766.
ESTIMATED TAX PAYMENTS	0.	1,276.	1,276.
TOTAL PAYMENTS	5,699.	7,741.	2,042.
TAX OVERPAID	1,276.	0.	-1,276.
OVERPAYMENT APPLIED TO ESTIMATE	1,276.	0.	-1,276.
BALANCE DUE	0.	30,050.	30,050.

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.

▶ Go to www.irs.gov/Form1120S for instructions and the latest information.

2017

Department of the Treasury
Internal Revenue Service

For calendar year 2017 or tax year beginning , and ending

A S election effective date 06/22/2011	TYPE OR PRINT	Name MARGARET E. KOZAN, P.A.	D Employer identification number **_*****
B Business activity code number (see instructions) 812990		Number, street, and room or suite no. If a P.O. box, see instructions. 803 MARYLAND AVENUE	E Date incorporated 06/22/2011
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code WINTER PARK, FL 32789	F Total assets (see instructions) \$ 153,966.
G Is the corporation electing to be an S corporation beginning with this tax year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach Form 2553 if not already filed			
H Check if: (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return (5) <input type="checkbox"/> S election termination or revocation			
I Enter the number of shareholders who were shareholders during any part of the tax year 1			

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

Income	1 a Gross receipts or sales 231,765.	b Return and allowances	c Bal. Subtract line 1b from line 1a	1c	231,765.
	2 Cost of goods sold (attach Form 1125-A)			2	
	3 Gross profit. Subtract line 2 from line 1c			3	231,765.
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)			4	
	5 Other income (loss) (attach statement)			5	
	6 Total income (loss). Add lines 3 through 5			6	231,765.
Deductions (See instructions for limitations)	7 Compensation of officers (see instrs. - attach Form 1125-E)			7	38,165.
	8 Salaries and wages (less employment credits)			8	
	9 Repairs and maintenance			9	
	10 Bad debts			10	
	11 Rents			11	
	12 Taxes and licenses STATEMENT 1			12	2,949.
	13 Interest			13	
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14	
	15 Depletion (Do not deduct oil and gas depletion.)			15	
	16 Advertising			16	193.
	17 Pension, profit-sharing, etc., plans			17	
	18 Employee benefit programs			18	8,300.
	19 Other deductions (attach statement) STATEMENT 2			19	13,774.
	20 Total deductions. Add lines 7 through 19			20	63,381.
	21 Ordinary business income (loss). Subtract line 20 from line 6			21	168,384.
Tax and Payments	22 a Excess net passive income or LIFO recapture tax (see instructions)	22a		22c	
	b Tax from Schedule D (Form 1120S)	22b			
	c Add lines 22a and 22b				
	23 a 2017 estimated tax payments and 2016 overpayment credited to 2017	23a		23d	
	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				
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>			24	
	25 Amount owed. 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 <input type="checkbox"/> Refunded <input type="checkbox"/>			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.

Sign Here	Signature of officer	Date	Title	May the IRS discuss this return with the preparer shown below (see instr.?) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
			PRESIDENT	

Paid Preparer Use Only	Print/Type preparer's name MICHAEL S. BORCHECK, CPA	Preparer's signature MICHAEL S. BORCHECK, CPA	Date 04/05/18	Check if self-employed <input type="checkbox"/>	PTIN [REDACTED]
	Firm's name CARR, RIGGS & INGRAM, LLC	Firm's EIN **_*****		Phone no. 407 644-7455	
	Firm's address 1031 W. MORSE BLVD., SUITE 200 WINTER PARK, FL 32789-3750				

Schedule B Other Information (see instructions)	Yes	No		
1 Check accounting method: (a) <input type="checkbox"/> Cash (b) <input checked="" type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) ▶ _____				
2 See the instructions and enter the: (a) Business activity ▶ LEGAL SERVICES (b) Product or service ▶ LEGAL SERVICES				
3 At any time during the tax year, was any shareholder in the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation		X		
4 At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		X		
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%. Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		X		
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "yes" complete lines (i) and (ii) below		X		
(i) Total shares of restricted stock ▶ _____				
(ii) Total shares of non-restricted stock ▶ _____				
b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "yes" complete lines (i) and (ii) below		X		
(i) Total shares of stock outstanding at the end of the tax year ▶ _____				
(ii) Total shares of stock outstanding if all instruments were executed ▶ _____				
6 Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide info. on any reportable transaction? ...		X		
7 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.				
8 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years ▶ \$ _____				
9 Enter the accumulated earnings and profits of the corporation at the end of the tax year ▶ \$ _____				
10 Does the corporation satisfy both of the following conditions? a The corporation's total receipts (see instructions) for the tax year were less than \$250,000 b The corporation's total assets at the end of the tax year were less than \$250,000 If "Yes," the corporation is not required to complete Schedules L and M-1		X		
11 During the tax year, did the corporation have any non-shareholder debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction \$ _____		X		
12 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X		
13a Did the corporation make any payments in 2017 that would require it to file Form(s) 1099? b If "Yes," did the corporation file or will it file all required Forms 1099?				

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	168,384.
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends	5a	
	b Qualified dividends	5b	
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
Deductions	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	
	b Collectibles (28%) gain (loss)	8b	
	c Unrecaptured section 1250 gain (attach statement)	8c	
	9 Net section 1231 gain (loss) (attach Form 4797)	9	
	10 Other income (loss) (see instructions) ... Type ▶	10	
Credits	11 Section 179 deduction (attach Form 4562)	11	5,140.
	12a Charitable contributions	12a	660.
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶ Other deductions (see instructions) Type ▶	12c(2) 12d	
Foreign Transactions	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c	
	d Other rental real estate credits (see instructions) Type ▶	13d	
	e Other rental credits (see instructions) Type ▶	13e	
	f Biofuel producer credit (attach Form 6478)	13f	
	g Other credits (see instructions) Type ▶	13g	
Alternative Minimum Tax (AMT) Items	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	Foreign gross income sourced at corporate level		
	d Passive category	14d	
	e General category	14e	
	f Other (attach statement)	14f	
	Deductions allocated and apportioned at shareholder level		
	g Interest expense	14g	
	h Other	14h	
	Deductions allocated and apportioned at corporate level to foreign source income		
	i Passive category	14i	
	j General category	14j	
k Other (attach statement)	14k		
Other information			
l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l		
m Reduction in taxes available for credit (attach statement)	14m		
n Other foreign tax information (attach statement)			
Items Affecting Shareholder Basis	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties - gross income	15d	
	e Oil, gas, and geothermal properties - deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	114.
	d Distributions (attach statement if required)	16d	40,263.
	e Repayment of loans from shareholders	16e	

Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount	
Other Information	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (att. stmt.)		
Reconciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	162,584.

Schedule L Balance Sheets per Books	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		2,435.		153,966.
2 a Trade notes and accounts receivable				
b Less allowance for bad debts				
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (att. stmt.)				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (att. stmt.)				
10 a Buildings and other depreciable assets	5,847.		10,987.	
b Less accumulated depreciation	5,847.	0.	10,987.	0.
11 a Depletable assets				
b Less accumulated depletion				
12 Land (net of any amortization)				
13 a Intangible assets (amortizable only)				
b Less accumulated amortization				
14 Other assets (att. stmt.)				
15 Total assets		2,435.		153,966.
Liabilities and Shareholders' Equity				
16 Accounts payable				
17 Mortgages, notes, bonds payable in less than 1 year				
18 Other current liabilities (att. stmt.)	STATEMENT 5	0.		29,324.
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more				
21 Other liabilities (att. stmt.)				
22 Capital stock				
23 Additional paid-in capital		231.		231.
24 Retained earnings	STATEMENT 6	2,204.		124,411.
25 Adjustments to shareholders' equity (att. stmt.)				
26 Less cost of treasury stock		()		()
27 Total liabilities and shareholders' equity		2,435.		153,966.

JWA

Form 1120S (2017)

Schedule M-1

Reconciliation of Income (Loss) per Books With Income (Loss) per Return

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

1 Net income (loss) per books	162,470.	5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a Tax-exempt interest \$	
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):		6 Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):	
a Depreciation \$		a Depreciation \$	
b Travel and entertainment \$ 114.	114.	7 Add lines 5 and 6	
4 Add lines 1 through 3	162,584.	8 Income (loss) (Schedule K, line 18). Line 4 less line 7	162,584.

Schedule M-2

Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1 Balance at beginning of tax year	2,204.		
2 Ordinary income from page 1, line 21	168,384.		
3 Other additions			
4 Loss from page 1, line 21	()		
5 Other reductions STATEMENT 7	(5,914.)	()	
6 Combine lines 1 through 5	164,674.		
7 Distributions other than dividend distributions	40,263.		
8 Balance at end of tax year. Subtract line 7 from line 6	124,411.		

JWA

Form 1120S (2017)

Taxpayer

Depreciation and Amortization
 (Including Information on Listed Property) OTHER

OMB No. 1545-0172

2017
 Attachment
 Sequence No. 179

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

MARGARET E. KOZAN, P.A.

OTHER DEPRECIATION

** - *****

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	510,000.
2	Total cost of section 179 property placed in service (see instructions)	2	5,140.
3	Threshold cost of section 179 property before reduction in limitation	3	2,030,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	510,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	APPLE MACBOOK PRO	3,239.	3,239.
	APPLE IMAC	1,901.	1,901.
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	5,140.
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	5,140.
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	206,549.
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	5,140.
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

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

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2017	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

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

Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

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

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

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

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

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

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost.

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

26 Property used more than 50% in a qualified business use: Table with 9 columns for property details and depreciation.

27 Property used 50% or less in a qualified business use: Table with 9 columns for property details and depreciation.

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

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

Section B - Information on Use of Vehicles

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

Table for Section B with 6 main rows (30-36) and 12 sub-columns for vehicle use questions (a-f, Yes/No).

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

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

Table for Section C with 5 rows (37-41) and 2 columns (Yes/No).

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

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year.

42 Amortization of costs that begins during your 2017 tax year: Table with 6 columns for amortization details.

43 Amortization of costs that began before your 2017 tax year 43

44 Total. Add amounts in column (f). See the instructions for where to report 44

FORM 1120S	TAXES AND LICENSES	STATEMENT	1
DESCRIPTION		AMOUNT	
OTHER TAXES & LICENSES			338.
PAYROLL TAXES			2,611.
TOTAL TO FORM 1120S, PAGE 1, LINE 12			2,949.

FORM 1120S	OTHER DEDUCTIONS	STATEMENT	2
DESCRIPTION		AMOUNT	
BANK CHARGES			17.
DUES AND SUBSCRIPTIONS			1,760.
INSURANCE			1,589.
MEALS AND ENTERTAINMENT			114.
MISCELLANEOUS EXPENSE			1,538.
OFFICE EXPENSE			3,151.
POSTAGE			45.
PROFESSIONAL FEES			890.
RESEARCH			396.
SUPPLIES			1,167.
TELEPHONE			1,855.
TRAVEL EXPENSE			1,252.
TOTAL TO FORM 1120S, PAGE 1, LINE 19			13,774.

SCHEDULE K	CHARITABLE CONTRIBUTIONS			STATEMENT	3
DESCRIPTION	NO LIMIT	50% / 100% LIMIT	30% LIMIT	20% LIMIT	
CONTRIBUTIONS		660.			
TOTALS TO SCHEDULE K, LINE 12A		660.			

SCHEDULE K	NONDEDUCTIBLE EXPENSES	STATEMENT	4
DESCRIPTION		AMOUNT	
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES			114.
TOTAL TO SCHEDULE K, LINE 16C			114.

SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT	5
DESCRIPTION		BEGINNING OF TAX YEAR	END OF TAX YEAR
PAYROLL LIABILITIES		0.	29,324.
TOTAL TO SCHEDULE L, LINE 18		0.	29,324.

SCHEDULE L	ANALYSIS OF TOTAL RETAINED EARNINGS PER BOOKS	STATEMENT	6
DESCRIPTION		AMOUNT	
BALANCE AT BEGINNING OF YEAR			2,204.
NET INCOME PER BOOKS			162,470.
DISTRIBUTIONS			-40,263.
OTHER INCREASES (DECREASES)			
BALANCE AT END OF YEAR - SCHEDULE L, LINE 24, COLUMN (D)			124,411.

SCHEDULE M-2	ACCUMULATED ADJUSTMENTS ACCOUNT- OTHER REDUCTIONS	STATEMENT	7
DESCRIPTION		AMOUNT	
CHARITABLE CONTRIBUTIONS			660.
SECTION 179 EXPENSE DEDUCTION			5,140.
NONDEDUCTIBLE EXPENSES			114.
TOTAL TO SCHEDULE M-2, LINE 5 - COLUMN (A)			5,914.

Schedule K-1 (Form 1120S)

2017

Final K-1 Amended K-1

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

For calendar year 2017, or tax year beginning ending

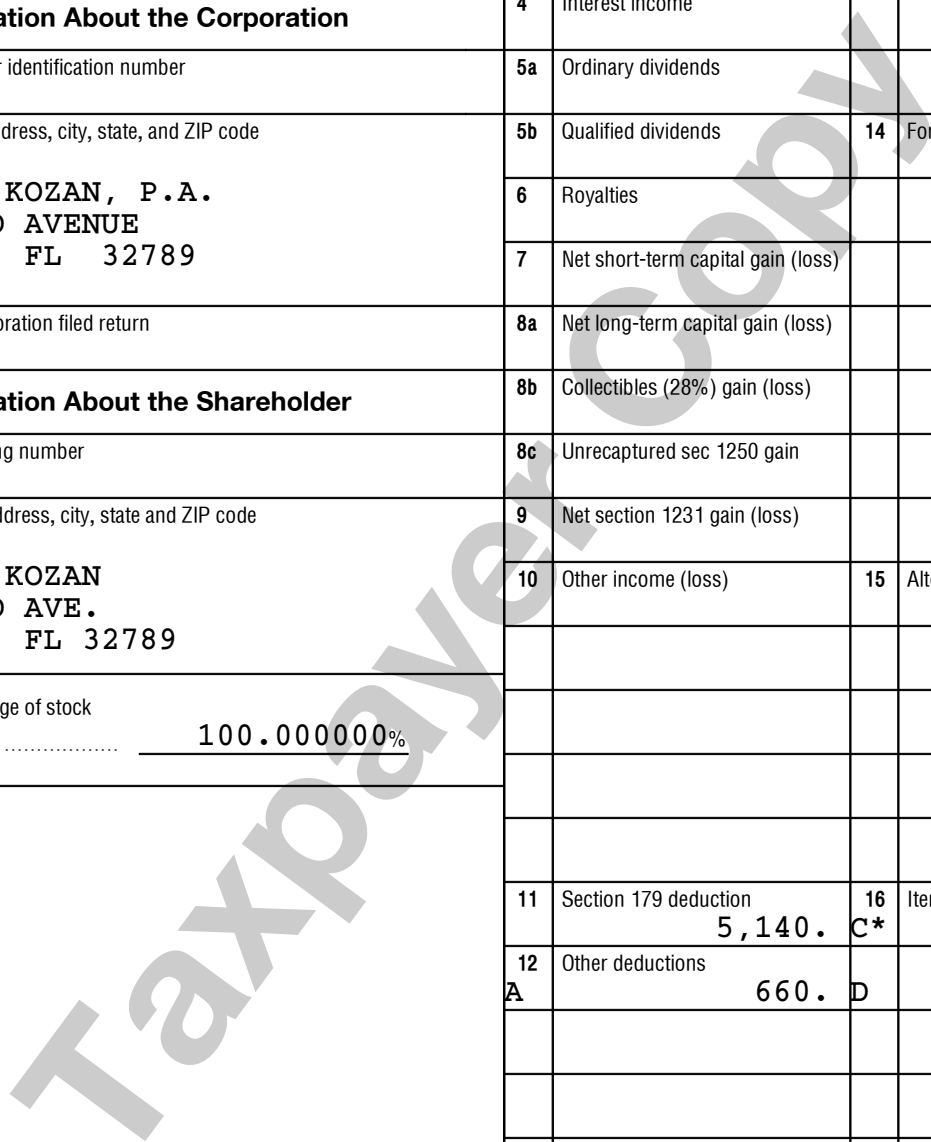
Shareholder's Share of Income, Deductions, Credits, etc.

Table with 3 columns: Line number, Description, and Amount. Includes sections for Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items. Key entries include Ordinary business income (168,384), Section 179 deduction (5,140), and Other deductions (660).

Part I Information About the Corporation: A Corporation's employer identification number, B Corporation's name, address, city, state, and ZIP code (MARGARET E. KOZAN, P.A., 803 MARYLAND AVENUE, WINTER PARK, FL 32789), C IRS Center where corporation filed return (E-FILE).

Part II Information About the Shareholder: D Shareholder's identifying number, E Shareholder's name, address, city, state and ZIP code (MARGARET E. KOZAN, 803 MARYLAND AVE., WINTER PARK, FL 32789), F Shareholder's percentage of stock ownership for tax year (100.000000%).

For IRS Use Only



*See attached statement for additional information.

SCHEDULE K-1 NONDEDUCTIBLE EXPENSES, BOX 16, CODE C

DESCRIPTION	AMOUNT	SHAREHOLDER FILING INSTRUCTIONS
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES	114.	SEE SHAREHOLDERS INSTRUCTIONS
TOTAL	114.	

Taxpayer Copy



SCHEDULE K-1 NONDEDUCTIBLE EXPENSES, BOX 16, CODE C

DESCRIPTION	AMOUNT	SHAREHOLDER FILING INSTRUCTIONS
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES	114.	SEE SHAREHOLDERS INSTRUCTIONS
TOTAL	114.	

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

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

Filing status: Single Married filing jointly Married filing separately Head of household Qualifying widow(er)

Your first name and initial: **MARGARET E.** Last name: **KOZAN** Your social security number: [REDACTED]

Your standard deduction: Someone can claim you as a dependent You were born before January 2, 1954 You are blind
If joint return, spouse's first name and initial: Last name: Spouse's social security number: [REDACTED]

Spouse standard deduction: Spouse is blind Someone can claim your spouse as a dependent Spouse itemizes on a separate return or you were dual-status alien Spouse was born before January 2, 1954 Full-year health care coverage or exempt (see inst.)

Home address (number and street). If you have a P.O. box, see instructions. **803 MARYLAND AVE.** Apt. no. Presidential Election Campaign. (see inst.) You Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. **WINTER PARK, FL 32789** If more than four dependents, see inst. and here

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here
MARGARET E. KOZAN		ATTORNEY	[REDACTED]
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here
			[REDACTED]

Paid Preparer Use Only

Preparer's name	Preparer's signature	PTIN	Firm's EIN	Check if: <input checked="" type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
MICHAEL S. BORCHECK, CPA	MICHAEL S. BORCHECK, CPA	[REDACTED]	[REDACTED]	
Firm's name	Firm's address		Phone no.	
CARR, RIGGS & INGRAM, LLC	1031 W. MORSE BLVD, SUITE 200		407.644.7455	
	WINTER PARK, FL 32789			

	1	Wages, salaries, tips, etc. Attach Form(s) W-2	STMT 1	1	50,267.
	2a	Tax-exempt interest	2a	2b	
	3a	Qualified dividends	3a	167.	3b
	4a	IRAs, pensions, and annuities	4a		4b
	5a	Social security benefits	5a		5b
	6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	-10,239.	6	49,708.
	7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6		7	40,991.
	8	Standard deduction or itemized deductions (from Schedule A)		8	12,000.
	9	Qualified business income deduction (see instructions)		9	2,264.
	10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-		10	26,727.
	11	a Tax (see inst.) 2,999. (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/>)		11	2,999.
	12	b Add any amount from Schedule 2 and check here		12	
	13	a Child tax credit/credit for other dependents b Add any amount from Sch. 3 and check here		13	2,999.
	14	Subtract line 12 from line 11. If zero or less, enter -0-		14	
	15	Other taxes. Attach Schedule 4		15	2,999.
	16	Total tax. Add lines 13 and 14		16	7,500.
	17	Federal income tax withheld from Forms W-2 and 1099		17	
	18	Refundable credits: a EIC (see inst.) b Sch 8812 c Form 8863 Add any amount from Schedule 5		18	7,500.
	19	Add lines 16 and 17. These are your total payments		19	4,501.
	20a	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid		20a	
	21	Amount of line 19 you want refunded to you. If Form 8888 is attached, check here		21	4,501.
	22	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	22	
	23	Account number		23	
	24	Amount of line 19 you want applied to your 2019 estimated tax		24	
	25	Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions		25	
	26	Estimated tax penalty (see instructions)		26	

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.

Standard Deduction for -
 Single or married filing separately, \$12,000
 Married filing jointly or Qualifying widow(er), \$24,000
 Head of household, \$18,000
 If you checked any box under Standard deduction, see instructions.

Refund

Direct deposit?
 See instructions.

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ **Attach to Form 1040.**

▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2018
Attachment
Sequence No. **01**

Name(s) shown on Form 1040

MARGARET E. KOZAN

Your social security number

Additional Income		Your social security number	
1-9b	Reserved	1-9b	
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13	3,512.
14	Other gains or (losses). Attach Form 4797	14	
15a	Reserved	15b	
16a	Reserved	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	-13,751.
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Reserved	20b	
21	Other income. List type and amount ▶	21	
22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23	22	-10,239.
Adjustments to Income			
23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	24	
25	Health savings account deduction. Attach Form 8889	25	3,450.
26	Moving expenses for members of the Armed Forces. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	5,267.
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Reserved	34	
35	Reserved	35	
36	Add lines 23 through 35	36	8,717.

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

Schedule 1 (Form 1040) 2018

Interest and Dividend Summary

Name: MARGARET E. KOZAN

FEIN/SSN:

	Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Market Discount	Original Issue Discount (OID)	Ordinary Dividends	Qualified Dividends
A	ENTERGY CORPORATION							43.	43.
B	TARGET CORPORATION							124.	124.
C									
D									
E									
F									
G									
H									
I									
J									
K									
Totals								167.	167.

	Capital Gain Distributions	Unrecaptured Section 1250 Gain	Section 1202 Gain	Collectibles	Section 199A Dividends	Investment Expenses	Federal Tax Withheld	State Tax Withheld	Foreign Tax Paid
A									
B									
C									
D									
E									
F									
G									
H									
I									
J									
K									
Totals									

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.

▶ Go to www.irs.gov/ScheduleD for instructions and the latest information.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2018
Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

MARGARET E. KOZAN

[REDACTED]

Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2				7

Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 SEE STATEMENT 4				11 3,512.
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on page 2				15 3,512.

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

Schedule D (Form 1040) 2018

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 22. 	16	3,512.
<p>17 Are lines 15 and 16 both gains?</p> <p><input checked="" type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet</p>	18	
<p>19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet SEE STATEMENT 5</p>	19	3,512.
<p>20 Are lines 18 and 19 both zero or blank?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). Don't complete lines 21 and 22 below.</p> <p><input checked="" type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) 	21	()
<p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<p>22 Do you have qualified dividends on Form 1040, line 3a, or Form 1040NR, line 10b?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42).</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>		

Schedule D Tax Worksheet

Name(s) shown on return MARGARET E. KOZAN	Your SSN [REDACTED]
---	------------------------

Complete this worksheet only if line 18 or line 19 of Schedule D is more than zero and lines 15 and 16 of Schedule D are gains. Otherwise, complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42) to figure your tax. Before completing this worksheet, complete Form 1040 through line 10 (or Form 1040NR through line 41).

Exception: Don't use the Qualified Dividends and Capital Gain Tax Worksheet or this worksheet to figure your tax if:

- Line 15 or line 16 of Schedule D is zero or less **and** you have no qualified dividends on Form 1040, line 3a (or Form 1040NR, line 10b); **or**
- Form 1040, line 10 (or Form 1040NR, line 41) is zero or less.

Instead, see the instructions for Form 1040, line 11a (or Form 1040NR, line 42).

1. Enter your taxable income from Form 1040, line 10 (or Form 1040NR, line 41). (However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter instead the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions for Form 1040, line 11a) **1.** 26,727.

2. Enter your qualified dividends from Form 1040, line 3a (or Form 1040NR, line 10b) **2.** 167.

3. Enter the amount from Form 4952 (used to figure investment interest expense deduction), line 4g **3.** _____

4. Enter the amount from Form 4952, line 4e* **4.** _____

5. Subtract line 4 from line 3. If zero or less, enter -0- **5.** _____

6. Subtract line 5 from line 2. If zero or less, enter -0-** **6.** 167.

7. Enter the **smaller** of line 15 or line 16 of Sch. D ... **7.** 3,512.

8. Enter the **smaller** of line 3 or line 4 **8.** _____

9. Subtract line 8 from line 7. If zero or less, enter -0-** **9.** 3,512.

10. Add lines 6 and 9 **10.** 3,679.

11. Add lines 18 and 19 of Schedule D** **11.** 3,512.

12. Enter the **smaller** of line 9 or line 11 **12.** 3,512.

13. Subtract line 12 from line 10 **13.** 167.

14. Subtract line 13 from line 1. If zero or less, enter -0- **14.** 26,560.

15. Enter:

- \$38,600 if single or married filing separately;
- \$77,200 if married filing jointly or qualifying widow(er); or
- \$51,700 if head of household.

} **15.** 38,600.

16. Enter the **smaller** of line 1 or line 15 **16.** 26,727.

17. Enter the **smaller** of line 14 or line 16 **17.** 26,560.

18. Subtract line 10 from line 1. If zero or less, enter -0- **18.** 23,048.

19. Enter the **larger** of line 17 or line 18 **19.** 26,560.

20. Subtract line 17 from line 16. This amount is taxed at 0% **20.** 167.

If lines 1 and 16 are the same, skip lines 21 through 41 and go to line 42. Otherwise, go to line 21.

21. Enter the **smaller** of line 1 or line 13 **21.** _____

22. Enter the amount from line 20. (If line 20 is blank, enter -0-.) **22.** _____

23. Subtract line 22 from line 21. If zero or less, enter -0- **23.** _____

24. Enter:

- \$425,800 if single;
- \$239,500 if married filing separately;
- \$479,000 if married filing jointly or qualifying widow(er); or
- \$452,400 if head of household.

} **24.** _____

25. Enter the smaller of line 1 or line 24 **25.** _____

26. Add lines 19 and 20 **26.** _____

27. Subtract line 26 from line 25. If zero or less, enter -0- **27.** _____

28. Enter the **smaller** of line 23 or line 27 **28.** _____

29. Multiply line 28 by 15% (0.15) **29.** _____

30. Add lines 22 and 28 **30.** _____

If lines 1 and 30 are the same, skip lines 31 through 41 and go to line 42. Otherwise, go to line 31.

Schedule D Tax Worksheet - Continued

31. Subtract line 30 from line 21	31.	
32. Multiply line 31 by 20% (0.20)		32. _____
If Schedule D, line 19, is zero or blank, skip lines 33 through 38 and go to line 39. Otherwise, go to line 33.		
33. Enter the smaller of line 9 above or Schedule D, line 19	33.	_____
34. Add lines 10 and 19	34.	_____
35. Enter the amount from line 1 above	35.	_____
36. Subtract line 35 from line 34. If zero or less, enter -0-	36.	_____
37. Subtract line 36 from line 33. If zero or less, enter -0-	37.	_____
38. Multiply line 37 by 25% (0.25)		38. _____
If Schedule D, line 18, is zero or blank, skip lines 39 through 41 and go to line 42. Otherwise, go to line 39.		
39. Add lines 19, 20, 28, 31, and 37	39.	_____
40. Subtract line 39 from line 1	40.	_____
41. Multiply line 40 by 28% (0.28)		41. _____
42. Figure the tax on the amount on line 19 . If the amount on line 19 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 19 is \$100,000 or more, use the Tax Computation Worksheet	42.	<u>2,999.</u>
43. Add lines 29, 32, 38, 41, and 42	43.	<u>2,999.</u>
44. Figure the tax on the amount on line 1 . If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	44.	<u>3,017.</u>
45. Tax on all taxable income (including capital gains and qualified dividends) . Enter the smaller of line 43 or line 44. Also include this amount on Form 1040, line 11a (or Form 1040NR, line 42). (If you are filing Form 2555 or 2555-EZ, don't enter this amount on Form 1040, line 11a. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the Form 1040 instructions)	45.	<u>2,999.</u>

* If applicable, enter instead the smaller amount you entered on the dotted line next to line 4e of Form 4952.

** If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet in the instructions for Form 1040, line 11a, before completing this line.

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2018
Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

MARGARET E. KOZAN

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

A Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) Yes No
B If "Yes," did you or will you file required Forms 1099? Yes No

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

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

Type of Property:

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

Income:	Properties:	A	B	C
3 Rents received	3	13,765.	4,592.	
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9	705.	221.	
10 Legal and other professional fees	10			
11 Management fees	11	1,380.	667.	
12 Mortgage interest paid to banks, etc. (see instructions)	12	5,068.	1,995.	
13 Other interest	13	1,155.		
14 Repairs	14		875.	
15 Supplies	15			
16 Taxes	16	1,485.	427.	
17 Utilities	17			
18 Depreciation expense or depletion	18	5,488.	2,539.	
19 Other (list) ▶ STMT 6 STMT 7	19	3,790.	1,832.	
20 Total expenses. Add lines 5 through 19	20	19,071.	8,556.	
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	-5,306.	-3,964.	
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(13,294.)	(11,776.)	
23a Total of all amounts reported on line 3 for all rental properties	23a		18,357.	
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		7,063.	
d Total of all amounts reported on line 18 for all properties	23d		8,027.	
e Total of all amounts reported on line 20 for all properties	23e		27,627.	
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			(25,070.)
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 Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			-25,070.

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

Schedule E (Form 1040) 2018

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

MARGARET E. KOZAN

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

Part II Income or Loss From Partnerships and S Corporations - Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198 (see instructions).

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

Table with 6 columns: (a) Name, (b) Enter P for partnership, S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if basis computation is required, (f) Check if any amount is not at risk. Row A: MARGARET E. KOZAN, P.A., S, 45-2610853.

Table with 5 columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss from Schedule K-1, (j) Section 179 expense deduction from Form 4562, (k) Nonpassive income from Schedule K-1. Totals: 11,319.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A and B.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Totals and summary rows 34a, 35, 36, 37.

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

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Row 39: Combine columns (d) and (e) only.

Part V Summary

Summary table with 2 columns: Description, Amount. Row 40: Net farm rental income or (loss) from Form 4835. Row 41: Total income or (loss) -13,751. Row 42: Reconciliation of farming and fishing income. Row 43: Reconciliation for real estate professionals.

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2018

SCHEDULE E

Name MARGARET E. KOZAN

SSN/EIN

Passthrough MARGARET E. KOZAN, P.A. - MARGARET E. KOZAN, P.A. ID

TAXPAYER

S CORPORATION

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E, PAGE 2								
Ordinary business income (loss)	11,319.							
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								
Disallowed section 179 expense								
Excess farm loss								
Net income (loss)	11,319.							11,319.
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)	11,319.							11,319.
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	709.							709.
Deductions related to portfolio income								
Other								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2018

SCHEDULE E

Name MARGARET E. KOZAN

SSN/EIN [REDACTED]

Passthrough MARGARET E. KOZAN, P.A. - MARGARET E. KOZAN, P.A.

ID [REDACTED]

TAXPAYER

S CORPORATION

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
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	45,000.							45,000.
Gross farming & fishing inc								
Royalties								
Royalty expenses/depletion								
Undistributed capital gains credit								
Backup withholding								
Credit for estimated tax								
Cancellation of debt								
Medical insurance - 1040	5,267.							5,267.
Dependent care benefits								
Retirement plans								
Qualified production activities income								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL								
Other taxes/recapture of credits								
Credits								
Casualty and theft loss								

Schedule E - Two-Year Comparison Worksheet

2018

Property Name:

415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAM

Description	Tax Year 2017	Tax Year 2018	Increase (Decrease)
INCOME			
RENTS RECEIVED	6,699.	4,592.	-2,107.
EXPENSES			
INSURANCE	593.	221.	-372.
LEGAL AND OTHER PROFESSIONAL FEES	288.	0.	-288.
MANAGEMENT FEES	1,067.	667.	-400.
MORTGAGE INTEREST	2,802.	1,995.	-807.
REPAIRS	1,070.	875.	-195.
TAXES	768.	427.	-341.
OTHER	3,570.	1,832.	-1,738.
SUBTOTAL	10,158.	6,017.	-4,141.
DEPRECIATION EXPENSE OR DEPLETION	4,353.	2,539.	-1,814.
TOTAL EXPENSES	14,511.	8,556.	-5,955.
INCOME OR (LOSS)	-7,812.	-3,964.	3,848.
DEDUCTIBLE RENTAL LOSS *	0.	-11,776.	-11,776.
* INCLUDES PASSIVE ACTIVITY LOSS			

Schedule E - Two-Year Comparison Worksheet

2018

Property Name:

2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE UNIT 2053E,

Description	Tax Year 2017	Tax Year 2018	Increase (Decrease)
INCOME			
RENTS RECEIVED	12,560.	13,765.	1,205.
EXPENSES			
CLEANING AND MAINTENANCE	778.	0.	-778.
COMMISSIONS	1,150.	0.	-1,150.
INSURANCE	612.	705.	93.
LEGAL AND OTHER PROFESSIONAL FEES	288.	0.	-288.
MANAGEMENT FEES	1,045.	1,380.	335.
MORTGAGE INTEREST	5,183.	5,068.	-115.
OTHER INTEREST	0.	1,155.	1,155.
REPAIRS	943.	0.	-943.
TAXES	1,319.	1,485.	166.
OTHER	3,742.	3,790.	48.
SUBTOTAL	15,060.	13,583.	-1,477.
DEPRECIATION EXPENSE OR DEPLETION	5,488.	5,488.	0.
TOTAL EXPENSES	20,548.	19,071.	-1,477.
INCOME OR (LOSS)	-7,988.	-5,306.	2,682.
DEDUCTIBLE RENTAL LOSS *	0.	-13,294.	-13,294.
* INCLUDES PASSIVE ACTIVITY LOSS			

Form **1116**

Department of the Treasury
Internal Revenue Service (99)

Foreign Tax Credit

(Individual, Estate, or Trust)

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

▶ Go to www.irs.gov/Form1116 for instructions and the latest information.

OMB No. 1545-0121

2018

Attachment
Sequence No. **19**

Name **MARGARET E. KOZAN** Identifying number as shown on page 1 of your tax return XXXXXXXXXX

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

- a Section 951A income c Passive category income e Section 901(j) income g Lump-sum distributions
 b Foreign branch income d General category income f Certain income re-sourced by treaty

h Resident of (name of country) ▶ **OTHER COUNTRIES**

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

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
i Enter the name of the foreign country or U.S. possession ▶ OTHER COUNTRIES				
1a Gross income from sources within country shown above and of the type checked above: _____				1a
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ <input type="checkbox"/>				
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement) _____				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction _____	12,000.			
b Other deductions (attach statement) _____				
c Add lines 3a and 3b _____	12,000.			
d Gross foreign source income _____				
e Gross income from all sources _____	93,135.			
f Divide line 3d by line 3e _____	.000000000			
g Multiply line 3c by line 3f _____				
4 Pro rata share of interest expense:				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions) _____				
b Other interest expense _____				
5 Losses from foreign sources _____				
6 Add lines 2, 3g, 4a, 4b, and 5 _____				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 _____ ▶				7

Part II Foreign Taxes Paid or Accrued

Country	Credit is claimed for taxes (you must check one) (j) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:				(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued
	(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest			(q) Dividends	(r) Rents and royalties	(s) Interest	
A										
B										
C										

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

LHA For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2018)

Part 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) (If your income was section 951A income (box a above Part I), leave line 10 blank.)	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 10; or Form 1040NR, line 41. 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 total of Form 1040, line 11a, and Schedule 2 (Form 1040), line 46. If you are a nonresident alien, enter the total of Form 1040NR, lines 42 and 44. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 40, 41, and 43. Foreign estates and trusts should enter the amount from Form 1040NR, line 42	20		
Caution: If you are completing line 20 for separate category g (lump-sum distributions), 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 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV	22		

Part IV Summary of Credits From Separate Parts III

23 Credit for taxes on section 951A income	23		
24 Credit for taxes on foreign branch income	24		
25 Credit for taxes on passive category income	25		
26 Credit for taxes on general category income	26		
27 Credit for taxes on section 901(j) income	27		
28 Credit for taxes on certain income re-sourced by treaty	28		
29 Credit for taxes on lump-sum distributions	29		
30 Add lines 23 through 29	30		
31 Enter the smaller of line 20 or line 30	31		0.
32 Reduction of credit for international boycott operations	32		
33 Subtract line 32 from line 31. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 45a	33		0.

Sales of Business Property
 (Also Involuntary Conversions and Recapture Amounts
 Under Sections 179 and 280F(b)(2))
 Attach to your tax return.

▶ Go to www.irs.gov/Form4797 for instructions and the latest information.

MARGARET E. KOZAN

Identifying number
XXXXXXXXXX

1 Enter the gross proceeds from sales or exchanges reported to you for 2018 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 **1**

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)	
3	Gain, if any, from Form 4684, line 39						3	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5	
6	Gain, if any, from line 32, from other than casualty or theft						6	3,512.
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows						7	3,512.
<p>Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.</p> <p>Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.</p>								
8	Nonrecaptured net section 1231 losses from prior years. See instructions						8	
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions						9	

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11	Loss, if any, from line 7						11	()
12	Gain, if any, from line 7 or amount from line 8, if applicable						12	
13	Gain, if any, from line 31						13	
14	Net gain or (loss) from Form 4684, lines 31 and 38a						14	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36						15	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824						16	
17	Combine lines 10 through 16						17	
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.							
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions						18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), line 14						18b	

LHA For Paperwork Reduction Act Notice, see separate instructions.

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
A 415 LAKEPOINTE DRIVE #210	03/20/06	07/23/18		
B				
C				
D				
These columns relate to the properties on lines 19A through 19D.	Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20 85,000.			
21 Cost or other basis plus expense of sale	21 124,000.			
22 Depreciation (or depletion) allowed or allowable	22 42,512.			
23 Adjusted basis. Subtract line 22 from line 21	23 81,488.			
24 Total gain. Subtract line 23 from line 20	24 3,512.			
25 If section 1245 property:				
a Depreciation allowed or allowable from line 22	25a			
b Enter the smaller of line 24 or 25a	25b			
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a Additional depreciation after 1975. See instructions	26a			
b Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b			
c Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c			
d Additional depreciation after 1969 and before 1976	26d			
e Enter the smaller of line 26c or 26d	26e			
f Section 291 amount (corporations only)	26f			
g Add lines 26b, 26e, and 26f	26g			
27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.				
a Soil, water, and land clearing expenses	27a			
b Line 27a multiplied by applicable percentage	27b			
c Enter the smaller of line 24 or 27b	27c			
28 If section 1254 property:				
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a			
b Enter the smaller of line 24 or 28a	28b			
29 If section 1255 property:				
a Applicable percentage of payments excluded from income under section 126. See instructions	29a			
b Enter the smaller of line 24 or 29a. See instructions	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	3,512.
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	3,512.

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	
34 Recomputed depreciation. See instructions	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

**ALTERNATIVE MINIMUM TAX
Foreign Tax Credit**

OMB No. 1545-0121

Form **1116**

Department of the Treasury
Internal Revenue Service (99)

(Individual, Estate, or Trust)

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

▶ Go to www.irs.gov/Form1116 for instructions and the latest information.

2018
Attachment
Sequence No. **19**

Name **MARGARET E. KOZAN** Identifying number as shown on page 1 of your tax return XXXXXXXXXX

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

- a Section 951A income c Passive category income e Section 901(j) income g Lump-sum distributions
b Foreign branch income d General category income f Certain income re-sourced by treaty

h Resident of (name of country) ▶ **OTHER COUNTRIES**

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

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
i Enter the name of the foreign country or U.S. possession ▶ OTHER COUNTRIES				
1a Gross income from sources within country shown above and of the type checked above: _____				1a
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ <input type="checkbox"/>				
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement) _____				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction _____				
b Other deductions (attach statement) _____				
c Add lines 3a and 3b _____				
d Gross foreign source income _____				
e Gross income from all sources _____	93,135.			
f Divide line 3d by line 3e _____	.000000000			
g Multiply line 3c by line 3f _____				
4 Pro rata share of interest expense:				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions) _____				
b Other interest expense _____				
5 Losses from foreign sources _____				
6 Add lines 2, 3g, 4a, 4b, and 5 _____				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 _____ ▶				7

Part II Foreign Taxes Paid or Accrued

Country	Credit is claimed for taxes (you must check one) (j) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:				(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued
	(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest			(q) Dividends	(r) Rents and royalties	(s) Interest	
A										
B										
C										
8 Add lines A through C, column (u). Enter the total here and on line 9, page 2 _____ ▶										8

LHA For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2018)

ALTERNATIVE MINIMUM TAX

Part 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) (If your income was section 951A income (box a above Part I), leave line 10 blank.)	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 10; or Form 1040NR, line 41. 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 total of Form 1040, line 11a, and Schedule 2 (Form 1040), line 46. If you are a nonresident alien, enter the total of Form 1040NR, lines 42 and 44. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 40, 41, and 43. Foreign estates and trusts should enter the amount from Form 1040NR, line 42	20		
Caution: If you are completing line 20 for separate category g (lump-sum distributions), 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 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV	22		

Part IV Summary of Credits From Separate Parts III

23 Credit for taxes on section 951A income	23		
24 Credit for taxes on foreign branch income	24		
25 Credit for taxes on passive category income	25		
26 Credit for taxes on general category income	26		
27 Credit for taxes on section 901(j) income	27		
28 Credit for taxes on certain income re-sourced by treaty	28		
29 Credit for taxes on lump-sum distributions	29		
30 Add lines 23 through 29	30		
31 Enter the smaller of line 20 or line 30	31		0.
32 Reduction of credit for international boycott operations	32		
33 Subtract line 32 from line 31. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 45a	33		0.

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

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

MARGARET E. KOZAN

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

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

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2018 (see instructions)	▶	<input checked="" type="checkbox"/> Self-only	<input type="checkbox"/> Family
2	HSA contributions you made for 2018 (or those made on your behalf), including those made from January 1, 2019, through April 15, 2019, that were for 2018. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2		3,450.
3	If you were under age 55 at the end of 2018, and on the first day of every month during 2018, you were, or were considered, an eligible individual with the same coverage, enter \$3,450 (\$6,900 for family coverage). All others , see the instructions for the amount to enter	3		3,450.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2018 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2018, also include any amount contributed to your spouse's Archer MSAs	4		
5	Subtract line 4 from line 3. If zero or less, enter -0-	5		3,450.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2018, see the instructions for the amount to enter	6		3,450.
7	If you were age 55 or older at the end of 2018, married, and you or your spouse had family coverage under an HDHP at any time during 2018, enter your additional contribution amount (see instructions)	7		
8	Add lines 6 and 7	8		3,450.
9	Employer contributions made to your HSAs for 2018	9		
10	Qualified HSA funding distributions	10		
11	Add lines 9 and 10	11		
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		3,450.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), line 25, or Form 1040NR, line 25	13		3,450.
Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).				

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2018 from all HSAs (see instructions)	14a		571.
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		
c	Subtract line 14b from line 14a	14c		571.
15	Qualified medical expenses paid using HSA distributions (see instructions)	15		571.
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	16		0.
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here		<input type="checkbox"/>	
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 Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (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.**

Part III **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18 Last-month rule	18	
19 Qualified HSA funding distribution	19	
20 Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to Schedule 1 (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 Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (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 **8889** (2018)

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.

Name(s) shown on return MARGARET E. KOZAN	Identifying number [REDACTED]
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Part I 2018 Passive Activity Loss Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a		
1b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(5,306 .)	
1c Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(7,988 .)	
d Combine lines 1a, 1b, and 1c	1d		-13,294 .

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)	2a		
2b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	()	
c Add lines 2a and 2b	2c	()	

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a		
3b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	()	
3c Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c	()	
d Combine lines 3a, 3b, and 3c	3d		

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

	4		-13,294 .
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

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

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

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

5 Enter the smaller of the loss on line 1d or the loss on line 4	5		13,294 .
6 Enter \$150,000. If married filing separately, see instructions	6	150,000 .	STATEMENT 13
7 Enter modified adjusted gross income, but not less than zero (see instructions)	7	54,285 .	
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	95,715 .	
9 Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	9		25,000 .
10 Enter the smaller of line 5 or line 9	10		13,294 .

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

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

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

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

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15		
16 Total losses allowed from all passive activities for 2018. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	SEE STATEMENT 12	13,294 .

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

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
SEE ATTACHED STATEMENT FOR WORKSHEET 1					
Total. Enter on Form 8582, lines 1a, 1b, and 1c		-5,306.	-7,988.		

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

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

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

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

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
SEE ATTACHED STATEMENT FOR WORKSHEET 4					
Total		13,294.	1.0000000	13,294.	0.

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total				

Worksheet 6 - Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
SEE ATTACHED STATEMENT FOR WORKSHEET 6				
Total		13,294.	0.	13,294.

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

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

Form **4562**

Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172

2018

Attachment
Sequence No. **179**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return. **SCHEDULE E- 1**

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

MARGARET E. KOZAN

**415 LAKEPOINTE DRIVE
#210 - 415 LAKEPOINTE DR**

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	2,539.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2018	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	<input type="checkbox"/>	

Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

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

Section C - Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year	/		30 yrs.	MM	S/L	
d 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	2,539.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

816251 12-26-18 LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2018)

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

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

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

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

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29.

Section B - Information on Use of Vehicles

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

Table with 6 columns: (a) Vehicle, (b) Vehicle, (c) Vehicle, (d) Vehicle, (e) Vehicle, (f) Vehicle. Includes rows 30-36.

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

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

Table with 2 columns: Yes, No. Includes rows 37-41.

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

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.

Form **4562**

Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172

2018

Attachment
Sequence No. **179**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return. **SCHEDULE E- 2**

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

MARGARET E. KOZAN

2053 DIXIE BELLE DRIVE -
2053 DIXIE BELLE DRIVE U

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	5,488.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2018	17
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	<input type="checkbox"/>

Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

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

Section C - Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year	/		30 yrs.	MM	S/L	
d 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	5,488.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

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

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

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

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost.

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

26 Property used more than 50% in a qualified business use: Table with 9 columns for percentage and cost.

27 Property used 50% or less in a qualified business use: Table with 9 columns for percentage and S/L.

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

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

Section B - Information on Use of Vehicles

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

Table for Section B with 6 main rows (30-36) and 12 columns for vehicle types and personal use availability.

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

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

Table for Section C with 5 rows (37-41) and 2 columns for Yes/No answers.

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

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year.

42 Amortization of costs that begins during your 2018 tax year: Table with 6 columns.

43 Amortization of costs that began before your 2018 tax year 43

44 Total. Add amounts in column (f). See the instructions for where to report 44

Form 1116

U.S. and Foreign Source Income Summary

NAME

MARGARET E. KOZAN

INCOME TYPE	TOTAL	U.S.	FOREIGN PASSIVE
Compensation	50,267.	50,267.	
Dividends/Distributions	167.	167.	
Interest			
Capital Gains	3,512.	3,512.	
Business/Profession			
Rent/Royalty	18,357.	18,357.	
State/Local Refunds			
Partnership/S Corporation	11,319.	11,319.	
Trust/Estate			
Other Income	9,513.	9,513.	
Gross Income	<u>93,135.</u>	<u>93,135.</u>	
Less:			
Section 911 Exclusion			
Capital Losses			
Capital Gains Tax Adjustment			
Total Income - Form 1116	<u>93,135.</u>	<u>93,135.</u>	
Deductions:			
Business/Profession Expenses			
Rent/Royalty Expenses	43,427.	43,427.	
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	5,267.	5,267.	
Keogh Contributions			
Alimony			
Forfeited Interest			
Foreign Housing Deduction			
Other Adjustments	3,450.	3,450.	
Capital Gains Tax Adjustment			
Total Deductions	<u>52,144.</u>	<u>52,144.</u>	
Adjusted Gross Income	<u>40,991.</u>	<u>40,991.</u>	
Less Itemized Deductions:			
Specifically Allocated			
Home Mortgage Interest			
Other Interest			
Ratably Allocated	12,000.	12,000.	
Total Adjustments to Adjusted Gross Income	<u>12,000.</u>	<u>12,000.</u>	
Taxable Income	<u>28,991.</u>	<u>28,991.</u>	

Qualified Business Income Deduction Summary

1. 20% of aggregate qualified REIT dividends and qualified publicly traded partnership income		_____
Do not enter less than zero. If less than zero, this loss is carried over to next year.		
2. Add the amount from all Qualified Business Income Deduction Worksheets, line 1j		2,264.
3. Add lines 1 and 2. This is your total combined qualified business income		2,264.
4. Taxable Income before this deduction. If zero or less, enter zero		28,991.
a. Net capital gains plus qualified dividends	3,679.	
b. Line 4 minus line 4a	25,312.	
5. Multiply line 4b by 20%		5,062.
6. Lesser of line 5 or line 3. This is your Qualified Business Income Deduction. Enter this amount on Form 1040, line 9		2,264.
7. Qualified business income deduction from cooperatives. Do not enter more than line 4 minus line 6. Include this amount on Form 1040, line 10		_____

Qualified Business Income Deduction Worksheet

Service Trades or Businesses:

NOTE: If taxable income before this deduction is over \$207,500 (\$415,000), you do not qualify for the qualified business income deduction.

Activity: MARGARET E. KOZAN, P.A.

2.	Qualified business income		11,319.
b(i).	W-2 wages	50,267.	
b(ii).	UBIA	9,780.	
Is taxable income before this deduction equal to or less than \$157,500 (\$315,000 if MFJ)?			
Yes. Enter line 2 on line 2h, enter line 2b(i) on line 2i and enter line 2b(ii) on line 2j.			
No. Continue to line 2d.			
d.	Threshold amount \$207,500 (\$415,000 MFJ)		
e.	Taxable income before deduction		
f.	Subtract line 2e from line 2d		
g.	Divide line 2f by \$50,000 (\$100,000 if MFJ)		
h.	Multiply line 2 by line 2g. Enter on Net Qualified Business Income Worksheet. If loss, stop here		11,319.
i.	Multiply line 2b(i) by line 2g		50,267.
j.	Multiply line 2b(ii) by line 2g		9,780.
k.	50% of line 2i. Enter on Qualified Business Income Deduction Worksheet, line 1b(i)		25,134.
l.	25% of line 2i plus 2.5% of line 2j. Enter on Qualified Business Income Deduction Worksheet, line 1b(ii)		12,812.

Activity: _____

2.	Qualified business income		
b(i).	W-2 wages		
b(ii).	UBIA		
Is taxable income before this deduction equal to or less than \$157,500 (\$315,000 if MFJ)?			
Yes. Enter line 2 on line 2h, enter line 2b(i) on line 2i and enter line 2b(ii) on line 2j.			
No. Continue to line 2d.			
d.	Threshold amount \$207,500 (\$415,000 MFJ)		
e.	Taxable income before deduction		
f.	Subtract line 2e from line 2d		
g.	Divide line 2f by \$50,000 (\$100,000 if MFJ)		
h.	Multiply line 2 by line 2g. Enter on Net Qualified Business Income Worksheet. If loss, stop here		
i.	Multiply line 2b(i) by line 2g		
j.	Multiply line 2b(ii) by line 2g		
k.	50% of line 2i. Enter on Qualified Business Income Deduction Worksheet, line 1b(i)		
l.	25% of line 2i plus 2.5% of line 2j. Enter on Qualified Business Income Deduction Worksheet, line 1b(ii)		

Qualified Business Income Deduction Worksheet

Activity: MARGARET E. KOZAN, P.A.

1.	Allocated qualified business income	11,319.	
a.	Multiply line 1 by 20%	2,264.	
b(i).	50% of W-2 wages	25,134.	
b(ii).	25% of W-2 wages plus 2.5% of UBIA	12,812.	
b(iii).	Greater of b(i) or b(ii)	25,134.	
c.	Cooperative dividends adjustment	0.	
Is taxable income before this deduction equal to or less than \$157,500 (\$315,000 if MFJ)?			
Yes. Skip lines 1d through 1i. Subtract line 1c from line 1a and enter the amount on line 1j.			
No. Is taxable income before this deduction more than \$207,500 (\$415,000 if MFJ) or is line 1b(iii) greater than line 1a?			
Yes. Skip lines 1d through 1i. Reduce the lesser of line 1a or 1b(iii) by line 1c and enter it on line 1j.			
No. Continue to line 1d.			
d.	Subtract line 1b(iii) from line 1a		
e.	Taxable income before this deduction		
f.	Threshold amount \$157,500 (\$315,000 if MFJ)		
g.	Subtract line 1f from line 1e		
h.	Divide line 1g by \$50,000 (\$100,000 if MFJ)		
i.	Multiply line 1d by line 1h		
j.	Subtract line 1i and 1c from line 1a. This is your activity's qualified income	2,264.	

Activity: _____

1.	Allocated qualified business income		
a.	Multiply line 1 by 20%		
b(i).	50% of W-2 wages		
b(ii).	25% of W-2 wages plus 2.5% of UBIA		
b(iii).	Greater of b(i) or b(ii)		
c.	Cooperative dividends adjustment		
Is taxable income before this deduction equal to or less than \$157,500 (\$315,000 if MFJ)?			
Yes. Skip lines 1d through 1i. Subtract line 1c from line 1a and enter the amount on line 1j.			
No. Is taxable income before this deduction more than \$207,500 (\$415,000 if MFJ) or is line 1b(iii) greater than line 1a?			
Yes. Skip lines 1d through 1i. Reduce the lesser of line 1a or 1b(iii) by line 1c and enter it on line 1j.			
No. Continue to line 1d.			
d.	Subtract line 1b(iii) from line 1a		
e.	Taxable income before this deduction		
f.	Threshold amount \$157,500 (\$315,000 if MFJ)		
g.	Subtract line 1f from line 1e		
h.	Divide line 1g by \$50,000 (\$100,000 if MFJ)		
i.	Multiply line 1d by line 1h		
j.	Subtract line 1i and 1c from line 1a. This is your activity's qualified income		

Activity: _____

1.	Allocated qualified business income		
a.	Multiply line 1 by 20%		
b(i).	50% of W-2 wages		
b(ii).	25% of W-2 wages plus 2.5% of UBIA		
b(iii).	Greater of b(i) or b(ii)		
c.	Cooperative dividends adjustment		
Is taxable income before this deduction equal to or less than \$157,500 (\$315,000 if MFJ)?			
Yes. Skip lines 1d through 1i. Subtract line 1c from line 1a and enter the amount on line 1j.			
No. Is taxable income before this deduction more than \$207,500 (\$415,000 if MFJ) or is line 1b(iii) greater than line 1a?			
Yes. Skip lines 1d through 1i. Reduce the lesser of line 1a or 1b(iii) by line 1c and enter it on line 1j.			
No. Continue to line 1d.			
d.	Subtract line 1b(iii) from line 1a		
e.	Taxable income before this deduction		
f.	Threshold amount \$157,500 (\$315,000 if MFJ)		
g.	Subtract line 1f from line 1e		
h.	Divide line 1g by \$50,000 (\$100,000 if MFJ)		
i.	Multiply line 1d by line 1h		
j.	Subtract line 1i and 1c from line 1a. This is your activity's qualified income		

**INDIVIDUAL RETIREMENT ACCOUNT
COMPUTATION FOR
FEDERAL 1040**

Name: MARGARET E. KOZAN

SSN: XXXXXXXXXX

Traditional IRA Deduction Computation

Covered by an employer retirement plan? Yes No

1	Traditional IRA limitation (zero if age 70 1/2 or older)	5,500.	
2	Less: Amount contributed to Roth IRA		
3	Net traditional IRA amount		5,500.
4	Wages and other earned income after Keogh deduction	50,267.	
5	Enter foreign housing and earned income exclusion		
6	Net compensation (line 4 minus line 5)		50,267.
7	Amount contributed to traditional IRA		0.
8	Allowable contribution (lesser of line 3, line 6 or line 7)		0.
9	Contribution credit:		
a	IRA limitation		
b	IRA contributions from line 7		
c	Contribution credit, line 9a minus line 9b		
d	Prior year excess contribution not previously eliminated		
e	Additional allowable contribution (lesser of line 9c or line 9d)		
10	Total allowable contribution, line 8 plus line 9e		
11	Excess Contribution		
12	Limitation Reduction:		
a	Traditional IRA limitation		
b	Adjusted gross income before traditional IRA deduction		
c	Phaseout level		
d	Excess AGI, line 12b minus line 12c		
e	Reduction ratio, line 12d divided by \$10,000 or \$20,000		
f	Amount of limitation reduction, line 12a times line 12e (round down to previous \$10)		
g	Reduced limitation, line 12a minus line 12f. Not less than \$200 if ratio under 100%		
13	Traditional IRA deduction, lesser of line 10 or line 12g		0.

Roth IRA Contribution Computation

1	Roth IRA limitation	5,500.	
2	Amount contributed to traditional IRA	0.	
3	Net Roth IRA limitation		5,500.
4	Wages and other earned income after Keogh deduction and foreign earned income exclusion		50,267.
5	Amount contributed to Roth IRA		5,000.
6	Allowable Roth IRA contribution before AGI limitation (lesser of line 3, 4 or 5)		5,000.
7	Limitation Reduction:		
a	Modified AGI for Roth IRA purposes	40,991.	
b	Phaseout level	120,000.	
c	Excess AGI, line 7a minus line 7b	0.	
d	Reduction ratio, line 7c divided by \$10,000 or \$15,000		
e	Amount of limitation reduction, line 1 times line 7d (round down to previous \$10)		
8	Roth IRA contribution (lesser of line 1 minus line 7e or line 6). Not less than \$200 if ratio under 100%		5,000.

FORM 1040

WAGES RECEIVED AND TAXES WITHHELD

STATEMENT 1

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T MARGARET E. KOZAN P.A.	50,267.	7,500.			2,790.	653.
TOTALS	50,267.	7,500.			2,790.	653.

FORM 1040

QUALIFIED DIVIDENDS

STATEMENT 2

NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
ENERGY CORPORATION	43.	43.
TARGET CORPORATION	124.	124.
TOTAL INCLUDED IN FORM 1040, LINE 3A		167.



SCHEDULE 1 SELF-EMPLOYED HEALTH INSURANCE DEDUCTION WORKSHEET STATEMENT 3

MARGARET E. KOZAN

MARGARET E. KOZAN, P.A.

1	NONSPECIFIED HEALTH INSURANCE PAYMENTS	5,267.
2	NET PROFIT FROM TRADE OR BUSINESS UNDER WHICH INSURANCE PLAN IS ESTABLISHED	45,000.
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	45,000.
10	FORM 2555, LINE 45 ATTRIBUTABLE TO THE TRADE OR BUSINESS NAMED ABOVE	
11	LINE 9 MINUS LINE 10	45,000.
12	SELF-EMPLOYED HEALTH INSURANCE DEDUCTION. LESSER OF LINE 1 OR LINE 11	5,267.

SCHEDULE D NET LONG-TERM GAIN OR LOSS FROM FORMS 4797, 2439, 6252, 4684, 6781 AND 8824 STATEMENT 4

DESCRIPTION OF PROPERTY	GAIN OR LOSS	28% GAIN
FORM 4797	3,512.	
TOTAL TO SCHEDULE D, PART II, LINE 11	3,512.	



SCHEDULE D	UNRECAPTURED SECTION 1250 GAIN	STATEMENT 5
1. IF YOU HAVE A SECTION 1250 PROPERTY IN PART III OF FORM 4797 FOR WHICH YOU MADE AN ENTRY IN PART I OF FORM 4797, ENTER THE SMALLER OF LINE 22 OR LINE 24 OF FORM 4797 FOR THAT PROPERTY. IF YOU DID NOT HAVE ANY SUCH PROPERTY, GO TO LINE 4		3,512.
2. ENTER THE AMOUNT FROM FORM 4797, LINE 26G, FOR THE PROPERTY FOR WHICH YOU MADE AN ENTRY ON LINE 1		3,512.
3. SUBTRACT LINE 2 FROM LINE 1		3,512.
4. ENTER THE TOTAL UNRECAPTURED SECTION 1250 GAIN INCLUDED ON LINE 26 OR LINE 37 OF FORM(S) 6252 FROM INSTALLMENT SALES OF TRADE OR BUSINESS PROPERTY HELD MORE THAN 1 YEAR		
5. ENTER THE TOTAL OF ANY AMOUNTS REPORTED TO YOU ON A SCHEDULE K-1 FROM A PARTNERSHIP OR AN S CORPORATION AS "UNRECAPTURED SECTION 1250 GAIN"		
6. ADD LINES 3 THROUGH 5		3,512.
7. ENTER THE SMALLER OF LINE 6 OR THE GAIN FROM FORM 4797, LINE 7	3,512.	
8. ENTER THE AMOUNT, IF ANY, FROM FORM 4797, LINE 8		
9. SUBTRACT LINE 8 FROM LINE 7. IF ZERO OR LESS, ENTER -0-		3,512.
10. ENTER THE AMOUNT OF ANY GAIN FROM THE SALE OR EXCHANGE OF AN INTEREST IN A PARTNERSHIP ATTRIBUTABLE TO UNRECAPTURED SECTION 1250 GAIN		
11. ENTER THE TOTAL OF ANY AMOUNTS REPORTED TO YOU ON A SCHEDULE K-1, FORMS 1099-DIV, OR FORM 2439 AS "UNRECAPTURED SECTION 1250 GAIN" FROM AN ESTATE, TRUST, REAL ESTATE INVESTMENT TRUST, OR MUTUAL FUND (OR OTHER REGULATED INVESTMENT COMPANY)		
12. ENTER THE TOTAL OF ANY UNRECAPTURED SECTION 1250 GAIN FROM SALES (INCLUDING INSTALLMENT SALES) OR OTHER DISPOSITIONS OF SECTION 1250 PROPERTY HELD MORE THAN 1 YEAR FOR WHICH YOU DID NOT MAKE AN ENTRY IN PART I OF FORM 4797 FOR THE YEAR OF SALE		
13. ADD LINES 9 THROUGH 12		3,512.
14. IF YOU HAD ANY SECTION 1202 GAIN OR COLLECTIBLE GAIN OR (LOSS), ENTER THE TOTAL OF LINES 1 THROUGH 4 OF THE 28% RATE GAIN WORKSHEET		
15. ENTER THE (LOSS), IF ANY, FROM SCH D, LINE 7. IF SCH D, LINE 7, IS ZERO OR A GAIN ENTER -0-	0.	
16. ENTER YOUR LONG-TERM CAPITAL LOSS CARRYOVERS FROM SCHEDULE D, LINE 14, AND SCHEDULE K-1 (FORM 1041), BOX 11, CODE C		
17. COMBINE LINES 14 THROUGH 16. IF THE RESULT IS A (LOSS), ENTER IT AS A POSITIVE AMOUNT. IF THE RESULT IS ZERO OR A GAIN, ENTER -0-		0.
18. SUBTRACT LINE 17 FROM LINE 13. IF ZERO OR LESS, ENTER -0-. IF MORE THAN ZERO, ENTER THE RESULT HERE AND ON SCHEDULE D, LINE 19		3,512.



SCHEDULE E	OTHER EXPENSES	STATEMENT 6
2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE UNIT 2053E, ORLANDO, FL 3281		
DESCRIPTION		AMOUNT
CONDO ASSOC. FEES		3,755.
BANK FEES		35.
TOTAL TO SCHEDULE E, PAGE 1, LINE 19		3,790.

SCHEDULE E	OTHER EXPENSES	STATEMENT 7
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE SPRINGS, FL		
DESCRIPTION		AMOUNT
CONDO ASSOC. FEES		1,832.
TOTAL TO SCHEDULE E, PAGE 1, LINE 19		1,832.

SCHEDULE E	OTHER INCOME	STATEMENT 8
415 LAKEPOINTE DRIVE #210 - 415 LAKEPOINTE DRIVE #210, ALTAMONTE SPRINGS, FL		
DESCRIPTION		AMOUNT
ONE SOURCE MANAGEMENT SOLUTIONS - RENTS FROM 1099		4,592.
TOTAL TO SCHEDULE E, PAGE 1		4,592.

FORM 8582	ACTIVE RENTAL OF REAL ESTATE - WORKSHEET 1			STATEMENT 9	
NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE UNIT 2053E, ORLA	0.	-5,306.	-7,988.		-13,294.
TOTALS	0.	-5,306.	-7,988.		-13,294.

FORM 8582 LOSSES FROM ACTIVE RENTAL OF REAL ESTATE-WORKSHEET 4 STATEMENT 10

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	SPECIAL ALLOWANCE	REMAINING UNALLOWED LOSS
2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE UNIT 2053E, ORLA	SCH E	13,294.	1.000000000	13,294.	0.
TOTALS		13,294.	1.000000000	13,294.	0.

FORM 8582 ALLOWED LOSSES - WORKSHEET 6 STATEMENT 11

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE UNIT 2053E, ORLA	SCH E	13,294.	0.	13,294.
TOTALS		13,294.	0.	13,294.

FORM 8582 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 12

R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X 2053 DIXIE BELLE DRIVE - 2053 DIXIE BELLE DRIVE UNIT 2053E, ORLA	SCH E	-5,306.	-7,988.	-13,294.		13,294.
TOTALS		-5,306.	-7,988.	-13,294.		13,294.
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						
TOTAL TO FORM 8582, LINE 16						13,294.

INCOME

WAGES, SALARIES, TIPS ETC.		50,267.
DIVIDEND INCOME		167.
TAXABLE REFUNDS		
ALIMONY RECEIVED		
TAXABLE IRA DISTRIBUTIONS		9,513.
TAXABLE PENSIONS AND ANNUITIES		
UNEMPLOYMENT COMPENSATION		
OTHER INCOME		

INTEREST INCOME

ADD: SERIES EE AND I EXCLUSION

BUSINESS INCOME OR LOSS

ADD: PASSIVE LOSSES

SUBTRACT: PASSIVE INCOME

SALE OF ASSETS

ADD: PASSIVE/RREA PROFESSIONAL LOSSES

SUBTRACT: PASSIVE INCOME

RENTAL, ROYALTY OR PASSTHROUGH INCOME OR LOSS

ADD: PASSIVE/RREA PROFESSIONAL LOSSES

SUBTRACT: PASSIVE INCOME

FARM OR FARM RENTAL INCOME OR LOSS

ADD: PASSIVE/RREA PROFESSIONAL LOSSES

SUBTRACT: PASSIVE INCOME

TOTAL INCOME

ADJUSTMENTS

MOVING EXPENSES

SELF-EMPLOYED HEALTH INSURANCE DEDUCTION

PENALTY ON EARLY WITHDRAWAL OF SAVINGS

ALIMONY PAID

KEOGH/SEP DEDUCTION

OTHER ADJUSTMENTS

TOTAL ADJUSTMENTS

TOTAL TO FORM 8582, LINE 7

	3,512.	
		3,512.
	-13,751.	
	13,294.	
		-457.
		63,002.
	5,267.	
	3,450.	
		8,717.
		54,285.



DESCRIPTION

INCOME

LOSS

MARGARET E. KOZAN, P.A.

11,319.

TOTAL PARTNERSHIP/S-CORPORATION INCOME/LOSS

11,319.

Two-Year Comparison Worksheet

2018

Name(s) as shown on return MARGARET E. KOZAN		Social security number
2017 Filing Status SINGLE	2018 Filing Status SINGLE	
2017 Tax Bracket 28.0%	2018 Tax Bracket 12.0%	

Description	Tax Year 2017	Tax Year 2018	Increase (Decrease)
WAGES, SALARIES, AND TIPS	20,165.	50,267.	30,102.
SCHEDULE B - QUALIFIED DIVIDENDS	157.	167.	10.
SCHEDULE B - ORDINARY DIVIDENDS	157.	167.	10.
TAXABLE IRAS, PENSIONS, & ANNUITIES	0.	9,513.	9,513.
SCHEDULE D (CAPITAL GAIN/LOSS)	0.	3,512.	3,512.
SCHEDULE E (RENTAL AND PASSTHROUGH)	163,244.	-13,751.	-176,995.
TOTAL INCOME	183,566.	49,708.	-133,858.
HEALTH SAVINGS ACCOUNT DEDUCTION	3,400.	3,450.	50.
SELF-EMPLOYED HEALTH INS. DEDUCTION	4,674.	5,267.	593.
TOTAL ADJUSTMENTS	8,074.	8,717.	643.
ADJUSTED GROSS INCOME	175,492.	40,991.	-134,501.
TAXES	4,130.	0.	-4,130.
INTEREST (DEDUCTIBLE)	6,296.	0.	-6,296.
CONTRIBUTIONS	910.	0.	-910.
TOTAL ITEMIZED DEDUCTIONS	11,336.	0.	-11,336.
STANDARD DEDUCTION	0.	12,000.	12,000.
INCOME AFTER DEDUCTIONS	164,156.	28,991.	-135,165.
PERSONAL EXEMPTIONS	4,050.	0.	-4,050.
QUALIFIED BUSINESS INCOME DEDUCTION	0.	2,264.	2,264.
TAXABLE INCOME	160,106.	26,727.	-133,379.
TAX	37,791.	2,999.	-34,792.
TAX BEFORE CREDITS	37,791.	2,999.	-34,792.
TAX AFTER NON-REFUNDABLE CREDITS	37,791.	2,999.	-34,792.
TOTAL TAX	37,791.	2,999.	-34,792.
FEDERAL INCOME TAX WITHHELD	6,465.	7,500.	1,035.
ESTIMATED TAX PAYMENTS	1,276.	0.	-1,276.
TOTAL PAYMENTS	7,741.	7,500.	-241.
TAX OVERPAID	0.	4,501.	4,501.
OVERPAYMENT APPLIED TO ESTIMATE	0.	4,501.	4,501.
BALANCE DUE	30,050.	0.	-30,050.

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
▶ Go to www.irs.gov/Form1120S for instructions and the latest information.

For calendar year 2018 or tax year beginning _____ **and ending** _____

A S election effective date 06/22/2011	TYPE OR PRINT	Name MARGARET E. KOZAN, P.A.	D Employer identification number [REDACTED]
B Business activity code number (see instructions) 812990		Number, street, and room or suite no. If a P.O. box, see instructions. 803 MARYLAND AVENUE	E Date incorporated 06/22/2011
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code WINTER PARK, FL 32789	F Total assets (see instructions) \$ 84,172.

G Is the corporation electing to be an S corporation beginning with this tax year? Yes No If "Yes," attach Form 2553 if not already filed

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

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

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

		1 a	2	3	4	5	6	1c
Income	1 a Gross receipts or sales	75,696.	2					75,696.
	2 Cost of goods sold (attach Form 1125-A)		3					75,696.
	3 Gross profit. Subtract line 2 from line 1c		4					
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)		5					
	5 Other income (loss) (attach statement)		6					75,696.
	6 Total income (loss). Add lines 3 through 5							
Deductions (See instructions for limitations)	7 Compensation of officers (see instrs. - attach Form 1125-E)		7					50,267.
	8 Salaries and wages (less employment credits)		8					
	9 Repairs and maintenance		9					
	10 Bad debts		10					
	11 Rents		11					
	12 Taxes and licenses	STATEMENT 2	12					3,832.
	13 Interest (see instructions)		13					
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		14					
	15 Depletion (Do not deduct oil and gas depletion.)		15					
	16 Advertising		16					971.
	17 Pension, profit-sharing, etc., plans		17					
	18 Employee benefit programs		18					
	19 Other deductions (attach statement)	STATEMENT 3	19					9,307.
	20 Total deductions. Add lines 7 through 19		20					64,377.
	21 Ordinary business income (loss). Subtract line 20 from line 6		21					11,319.
Tax and Payments	22 a Excess net passive income or LIFO recapture tax (see instructions)	22a						
	b Tax from Schedule D (Form 1120S)	22b						
	c Add lines 22a and 22b		22c					
	23 a 2018 estimated tax payments and 2017 overpayment credited to 2018	23a						
	b Tax deposited with Form 7004	23b						
	c Credit for federal tax paid on fuels (attach Form 4136)	23c						
	d Refundable credit from Form 8827, line 8c	23d						
	e Add lines 23a through 23d		23e					
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>		24					
	25 Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed		25					
	26 Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid		26					
27 Enter amount from line 26: Credited to 2019 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>		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.

Sign Here Signature of officer: _____ Date: _____ Title: **PRESIDENT**

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

Print/Type preparer's name MICHAEL S. BORCHECK, CPA	Preparer's signature MICHAEL S. BORCHECK, CPA	Date 02/27/19	Check if self-employed <input type="checkbox"/>	PTIN [REDACTED]
Firm's name CARR, RIGGS & INGRAM, LLC	Firm's EIN [REDACTED]	Firm's address 1031 W. MORSE BLVD, SUITE 200 WINTER PARK, FL 32789	Phone no. 407.644.7455	

Schedule B Other Information (see instructions)

1 Check accounting method: (a) [X] Cash (b) [] Accrual (c) [] Other (specify)
2 See the instructions and enter the:
(a) Business activity LEGAL SERVICES (b) Product or service LEGAL SERVICES

3 At any time during the tax year, was any shareholder in the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation

4 At the end of the tax year, did the corporation:
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below

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

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

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

5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock?
If "yes" complete lines (i) and (ii) below
(i) Total shares of restricted stock
(ii) Total shares of non-restricted stock

b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments?
If "yes" complete lines (i) and (ii) below
(i) Total shares of stock outstanding at the end of the tax year
(ii) Total shares of stock outstanding if all instruments were executed

6 Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide info. on any reportable transaction?

7 Check this box if the corporation issued publicly offered debt instruments with original issue discount
If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.

8 If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years

9 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions

10 Does the corporation satisfy one of the following conditions and the corporation doesn't own a pass-through entity with current year, or prior year carryover, excess business interest expense? See instructions

a The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year don't exceed \$25 million, and the corporation isn't a tax shelter; or
b The corporation only has business interest expense from (1) an electing real property trade or business, (2) an electing farming business, or (3) certain utility businesses under section 163(j)(7).
If "No," complete and attach Form 8990.

11 Does the corporation satisfy both of the following conditions?
a The corporation's total receipts (see instructions) for the tax year were less than \$250,000
b The corporation's total assets at the end of the tax year were less than \$250,000
If "Yes," the corporation is not required to complete Schedules L and M-1.

Schedule B Other Information (see instructions) (continued)		Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction ▶ \$ _____		X
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X
14a	Did the corporation make any payments in 2018 that would require it to file Form(s) 1099?		X
	b If "Yes," did the corporation file or will it file all required Forms 1099?		
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
	If "Yes," enter the amount from Form 8996, line 13 ▶ \$ _____		

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	11,319.
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss) 3a		
	b Expenses from other rental activities (attach statement) 3b		
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends	5a	
	b Qualified dividends 5b		
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
Deductions	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	
	b Collectibles (28%) gain (loss) 8b		
	c Unrecaptured section 1250 gain (attach statement) 8c		
	9 Net section 1231 gain (loss) (attach Form 4797)	9	
	10 Other income (loss) (see instructions) ... Type ▶	10	
	11 Section 179 deduction (attach Form 4562)	11	
	12a Charitable contributions STATEMENT 4	12a	709.
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
	d Other deductions (see instructions) Type ▶	12d	
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c	
	d Other rental real estate credits (see instructions) Type ▶	13d	
	e Other rental credits (see instructions) Type ▶	13e	
	f Biofuel producer credit (attach Form 6478)	13f	
	g Other credits (see instructions) Type ▶	13g	
Foreign Transactions	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	Foreign gross income sourced at corporate level		
	d Section 951A category	14d	
	e Foreign branch category	14e	
	f Passive category	14f	
	g General category	14g	
	h Other (attach statement)	14h	
	Deductions allocated and apportioned at shareholder level		
	i Interest expense	14i	
	j Other	14j	
	Deductions allocated and apportioned at corporate level to foreign source income		
	k Section 951A category	14k	
	l Foreign branch category	14l	
	m Passive category	14m	
	n General category	14n	
	o Other (attach statement)	14o	
Other information			
p Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14p		
q Reduction in taxes available for credit (attach statement)	14q		
r Other foreign tax information (attach statement)			

Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a
	b Adjusted gain or loss	15b
	c Depletion (other than oil and gas)	15c
	d Oil, gas, and geothermal properties - gross income	15d
	e Oil, gas, and geothermal properties - deductions	15e
	f Other AMT items (attach statement)	15f
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a
	b Other tax-exempt income	16b
	c Nondeductible expenses	16c
	d Distributions (attach statement if required)	16d
	e Repayment of loans from shareholders	16e
Other Information	17a Investment income	17a
	b Investment expenses	17b
	c Dividend distributions paid from accumulated earnings and profits	17c
	d Other items and amounts (att. stmt.)	STATEMENT 5
Reconciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14p	18
		10,610.

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		153,966.		84,172.
2 a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (att. stmt.)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (att. stmt.)				
10 a	Buildings and other depreciable assets	10,987.		10,987.	
b	Less accumulated depreciation	(10,987.)	0.	(10,987.)	0.
11 a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13 a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (att. stmt.)				
15	Total assets		153,966.		84,172.
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (att. stmt.)	STATEMENT 6	29,324.		9,132.
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (att. stmt.)				
22	Capital stock				
23	Additional paid-in capital		231.		231.
24	Retained earnings	STATEMENT 7	124,411.		74,809.
25	Adjustments to shareholders' equity (att. stmt.)				
26	Less cost of treasury stock	()		()	
27	Total liabilities and shareholders' equity		153,966.		84,172.

JWA

Schedule M-1

Reconciliation of Income (Loss) per Books With Income (Loss) per Return

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

1 Net income (loss) per books	10,041.	5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize): a Tax-exempt interest \$	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):			
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14p (itemize): a Depreciation \$		6 Deductions included on Schedule K, lines 1 through 12 and 14p, not charged against book income this year (itemize): a Depreciation \$	
b Travel and entertainment \$ 319. STMT 9 250.	569.		
4 Add lines 1 through 3	10,610.	7 Add lines 5 and 6	
		8 Income (loss) (Schedule K, line 18). Line 4 less line 7	10,610.

Schedule M-2

Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account (see instrs.)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year	124,411.			
2 Ordinary income from page 1, line 21	11,319.			
3 Other additions				
4 Loss from page 1, line 21	()			
5 Other reductions STATEMENT 10	(1,278.)			()
6 Combine lines 1 through 5	134,452.			
7 Distributions	59,643.			
8 Balance at end of tax year. Subtract line 7 from line 6	74,809.			

JWA



PURSUANT TO TCJA PROVISIONS, THE TAXPAYER ELECTS TO CHANGE
ITS ACCOUNTING METHOD FROM ACCRUAL TO CASH BASIS.



FORM 1120S	TAXES AND LICENSES	STATEMENT 2
DESCRIPTION		AMOUNT
PAYROLL TAXES		3,492.
OTHER TAXES & LICENSES		340.
TOTAL TO FORM 1120S, PAGE 1, LINE 12		3,832.

FORM 1120S	OTHER DEDUCTIONS	STATEMENT 3
DESCRIPTION		AMOUNT
DUES AND SUBSCRIPTIONS		1,974.
INSURANCE		1,533.
MEALS		319.
MISCELLANEOUS EXPENSE		373.
OFFICE EXPENSE		1,504.
POSTAGE		165.
PROFESSIONAL FEES		1,975.
TELEPHONE		1,136.
TRAVEL EXPENSE		328.
TOTAL TO FORM 1120S, PAGE 1, LINE 19		9,307.

SCHEDULE K	CHARITABLE CONTRIBUTIONS				STATEMENT 4
DESCRIPTION	NO LIMIT	50%, 60% OR 100% LIMIT	30% LIMIT	20% LIMIT	
CONTRIBUTIONS		709.			
TOTALS TO SCHEDULE K, LINE 12A		709.			

SCHEDULE K	OTHER ITEMS, LINE 17D	STATEMENT 5
DESCRIPTION		AMOUNT
SECTION 199A - SPECIFIED SERVICE INCOME		11,319.
SECTION 199A - W-2 WAGES		50,267.
SECTION 199A - UNADJUSTED BASIS OF ASSETS		9,780.



SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT 6	
DESCRIPTION		BEGINNING OF TAX YEAR	END OF TAX YEAR
PAYROLL LIABILITIES		29,324.	9,132.
TOTAL TO SCHEDULE L, LINE 18		29,324.	9,132.

SCHEDULE L	ANALYSIS OF TOTAL RETAINED EARNINGS PER BOOKS	STATEMENT 7	
DESCRIPTION		AMOUNT	
BALANCE AT BEGINNING OF YEAR		124,411.	
NET INCOME PER BOOKS		10,041.	
DISTRIBUTIONS		-59,643.	
OTHER INCREASES (DECREASES)			
BALANCE AT END OF YEAR - SCHEDULE L, LINE 24, COLUMN (D)		74,809.	

SCHEDULE K	NONDEDUCTIBLE EXPENSES	STATEMENT 8	
DESCRIPTION		AMOUNT	
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES		319.	
TOTAL TO SCHEDULE K, LINE 16C		319.	

SCHEDULE M-1	EXPENSES RECORDED ON BOOKS THIS YEAR NOT INCLUDED ON SCHEDULE K	STATEMENT 9	
DESCRIPTION		AMOUNT	
POLITICAL CONTRIBUTIONS		250.	
TOTAL TO SCHEDULE M-1, LINE 3		250.	

SCHEDULE M-2 ACCUMULATED ADJUSTMENTS ACCOUNT- OTHER REDUCTIONS STATEMENT 10

DESCRIPTION	AMOUNT
CHARITABLE CONTRIBUTIONS	709.
NONDEDUCTIBLE EXPENSES	319.
POLITICAL CONTRIBUTIONS	250.
TOTAL TO SCHEDULE M-2, LINE 5 - COLUMN (A)	1,278.

Schedule K-1
(Form 1120S)

2018

Final K-1 Amended K-1

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

For calendar year 2018, or tax
year beginning _____
ending _____

Shareholder's Share of Income, Deductions, Credits, etc. See separate instructions.

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items			
1	Ordinary business income (loss) 11,319.	13	Credits
2	Net rental real estate inc (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured sec 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative min tax (AMT) items
11	Section 179 deduction	16 C*	Items affecting shareholder basis 319.
12 A	Other deductions 709.	D	59,643.
		17 V *	Other information STMT
		W	50,267.
		X	9,780.

Part I Information About the Corporation

A Corporation's employer identification number
[REDACTED]

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

C IRS Center where corporation filed return
E-FILE

Part II Information About the Shareholder

D Shareholder's identifying number
435-06-3016

E Shareholder's name, address, city, state and ZIP code
MARGARET E. KOZAN
803 MARYLAND AVE.
WINTER PARK, FL 32789

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

For IRS Use Only

*See attached statement for additional information.

SCHEDULE K-1

NONDEDUCTIBLE EXPENSES, BOX 16, CODE C

DESCRIPTION	AMOUNT	SHAREHOLDER FILING INSTRUCTIONS
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES	319.	SEE SHAREHOLDERS INSTRUCTIONS
TOTAL	319.	

SCHEDULE K-1

SECTION 199A INCOME
BOX 17, CODE V

DESCRIPTION	AMOUNT	SHAREHOLDER FILING INSTRUCTIONS
SEC 199A - QUALIFIED BUSINESS INCOME	0.	SEE SHAREHOLDERS INSTRUCTIONS
SEC 199A - SPECIFIED SERVICE INCOME	11,319.	SEE SHAREHOLDERS INSTRUCTIONS
TOTAL	11,319.	



SCH K-1

THE SECTION 199A AMOUNTS TO BE USED IN THE CALCULATION OF QUALIFIED BUSINESS INCOME DEDUCTION ON YOUR 1040/1041 RETURN ARE REPORTED ON LINE 17, UNDER CODES V, W, X, Y AND Z. PLEASE CONSULT YOUR TAX ADVISOR REGARDING THE CALCULATION OF QUALIFIED BUSINESS INCOME DEDUCTION, INCLUDING THE POSSIBLE AGGREGATIONS AND LIMITATIONS THAT MAY APPLY AND THE FILING OF THE 1.199A-4(C)(2)(I) ANNUAL DISCLOSURE STATEMENT.

S CORPORATION
Two-Year Comparison

2018

Name MARGARET E. KOZAN, P.A.	Employer Identification Number <div style="background-color: black; width: 100px; height: 15px;"></div>
--	--

Description	Prior Year	Current Year	Increase (Decrease)
ORDINARY BUSINESS INCOME (LOSS):			
INCOME:			
GROSS RECEIPTS OR SALES LESS RETURNS AND ALLOWANCES	231,765.	75,696.	-156,069.
GROSS PROFITS	231,765.	75,696.	-156,069.
TOTAL INCOME	231,765.	75,696.	-156,069.
DEDUCTIONS:			
COMPENSATION OF OFFICERS	38,165.	50,267.	12,102.
TAXES AND LICENSES	2,949.	3,832.	883.
ADVERTISING	193.	971.	778.
EMPLOYEE BENEFIT PROGRAMS	8,300.	0.	-8,300.
OTHER DEDUCTIONS	13,774.	9,307.	-4,467.
TOTAL DEDUCTIONS	63,381.	64,377.	996.
ORDINARY BUSINESS INCOME (LOSS)	168,384.	11,319.	-157,065.
S CORPORATION TAXES:			
PAYMENTS AND CREDITS:			
BALANCE DUE OR REFUND:			
SCHEDULE K:			
INCOME:			
ORDINARY BUSINESS INCOME (LOSS)	168,384.	11,319.	-157,065.
DEDUCTIONS:			
SECTION 179 DEDUCTION	5,140.	0.	-5,140.
CHARITABLE CONTRIBUTIONS	660.	709.	49.
INVESTMENT INTEREST:			
CREDITS:			
FOREIGN TAXES:			
AMT ITEMS:			
OTHER SCHEDULE K ITEMS:			

S CORPORATION
Two-Year Comparison

2018

Name MARGARET E. KOZAN, P.A.	Employer Identification Number <div style="background-color: black; width: 100px; height: 15px;"></div>
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Description	Prior Year	Current Year	Increase (Decrease)
NONDEDUCTIBLE EXPENSES	114.	319.	205.
PROPERTY DISTRIBUTIONS	40,263.	59,643.	19,380.
INCOME (LOSS)	162,584.	10,610.	-151,974.
SCHEDULE M-1:			
NET INCOME (LOSS) PER BOOKS	162,470.	10,041.	-152,429.
TRAVEL & ENTERTAINMENT RECORDED ON BOOKS NOT INCLUDED ON SCHEDULE K	114.	319.	205.
OTHER EXPENSES RECORDED ON BOOKS NOT INCLUDED ON SCHEDULE K	0.	250.	250.
TOTAL EXPENSES RECORDED ON BOOKS NOT INCLUDED ON SCHEDULE K	114.	569.	455.
TOTAL OF LINES 1 THROUGH 3	162,584.	10,610.	-151,974.
INCOME (LOSS)	162,584.	10,610.	-151,974.
SCHEDULE M-2:			
ACCUMULATED ADJUSTMENTS ACCOUNT:			
BALANCE AT BEGINNING OF TAX YEAR	2,204.	124,411.	122,207.
ORDINARY INCOME	168,384.	11,319.	-157,065.
OTHER REDUCTIONS	5,914.	1,278.	-4,636.
COMBINE LINES 1 THROUGH 5	164,674.	134,452.	-30,222.
DISTRIBUTIONS	40,263.	59,643.	19,380.
BALANCE AT END OF TAX YEAR	124,411.	74,809.	-49,602.
OTHER ADJUSTMENTS ACCOUNT:			
SHAREHOLDERS' UNDISTRIBUTED TAXABLE INCOME PREVIOUSLY TAXED:			

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

RONALD JOSEPH HITZEL, individually,
DEBRA ANN JUEHRING, a/k/a, DEBRA
ANN JUERING-HITZEL, individually, RBC
ENTREPRENEURS, LLC, a Delaware
limited liability company, d/b/a XYNGULAR,
DEBBIEDOESHEALTH, CONVESTED
INTERNATIONAL and IMPACT AUCTIONS,

Petitioners,

Case No. 5D18-3857

v.

AMERICAN FUNDRAISING AUCTIONS,
INC., a Florida corporation, and AMERICAN
FUNDRAISING FOUNDATION, INC., a
FLORIDA not for profit corporation,

Respondents.

**PETITIONERS' REPLY TO RESPONSE
TO PETITION FOR WRIT OF CERTIORARI**

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

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

ATTORNEYS FOR PETITIONERS

INTRODUCTION

The Response to the Petition contains four main flaws. The first is that all Respondents' arguments flow from the false premise that more documents, beyond those that have been produced, exist.

Second, the Response repeatedly inverts the burden of proof, arguing that electronic inspection of Petitioners' devices is warranted because *Petitioners* did not prove that no other documents exist, even though it is the *Respondents'* burden. Along with two other elements (which Respondents also failed to meet), they must show not only that further documents exist but also that they are likely contained on Petitioners' devices.

Third, the Response fails to distinguish *Menke* and *Holland* on their most fundamental points—that electronic orders of this type are invasive and that purported “safeguards” such as the type in the order at issue do not ameliorate the invasion.

And finally, Respondents make the analytical leap from their assertion that Petitioners' discovery responses were, in Respondents' estimation, not “proper” to the erroneous conclusion that the invasive inspection of Petitioners' electronic devices is warranted. Each of these issues, as well as more minor points in rebuttal, are discussed below. Overall and most importantly, however, the Response fails to counter what the Petition establishes—that the order departs from the essential requirements of law and creates harm that is not remediable on appeal.

I. Respondents’ assumption that more documents must exist is just that; no actual evidence supports this point on which all of Respondents’ arguments rest.

The Response to the Petition contains an overarching fallacy—the false premise that documents from 2014 (beyond those Petitioners have already produced in discovery) even exist. The assumption Respondents make about the alleged existence of “receipts, contracts, and customer lists” from 2014 pervades each argument they make;¹ yet noticeably absent is any actual evidence that such documents are likely to be contained on Petitioners’ devices, much less that they were ever even created. The false premise stems from Respondents’ apparent suspicion—a suspicion heretofore wholly unsubstantiated—that Petitioners engaged in auction activity beyond the one *pro bono* auction they previously disclosed. But the only actual evidence shows otherwise. (App. 341-43).

It is the burden of the party seeking the forensic examination to show a likelihood the information exists on the devices. *See Holland v. Barfield*, 35 So. 3d 953, 955 (Fla. 5th DCA 2010); *Menke v. Broward County School Board*, 916 So. 2d 8, 12 (Fla. 4th DCA 2005). A party does not meet this burden through mere argument of counsel. *See Antico v. Sindt Trucking, Inc.*, 148 So. 3d 163, 166-67 (Fla. 1st DCA 2014) (affirming order allowing inspection of cell phone where motion to inspect was supported by *specific evidence* not mere assertions of counsel); *Klayman v. City Pages*, 2014 U.S. Dist. LEXIS 150253 (M.D. Fla. 2014)

¹ *See. e.g.*, Resp. at 9, 10, 26, 27, 38, 39.

(“mere speculation that more documents must exist is not a sufficient basis for the Court to order an invasive search of Defendant’s computers and telephone records”); *Procaps S.A. v. Patheon Inc.*, No. 12-24356-CIV-GOODMAN, 2014 U.S. Dist. LEXIS 187185 (S.D. Fla. Dec. 30, 2014) (“A mere desire to check that the opposition has been forthright in its discovery responses is not a compelling enough reason for a court order compelling an exhaustive forensic examination.”) (citation and internal quotation omitted).

The Response here fails to address Petitioners’ point that Respondents presented no actual evidence in this case to show a likelihood that the documents they seek are on Petitioners’ devices. Rather, they rest their argument on the supposed “findings” of the trial court. But as discussed in the Petition, those findings were not supported by competent substantial evidence² and, nevertheless, fail to justify the invasive search the court authorized.

Contrary to Respondents’ assertion, the “Facebook Boost Posts” that Petitioners produced in discovery (urging customers to book auctions in 2015 and stating that dates were filling up) are not evidence that they created any documents in 2014 beyond what they have already produced in discovery. It simply shows they were employing a basic marketing technique—create a sense of urgency or scarcity in the hopes of motivating customers to take action to avoid losing out on

² The Response’s contention (Resp. at 13) that evidence, beyond those documents attached to Respondents’ motion, was introduced at the hearing is false. Also, unauthenticated hearsay documents are not proper evidence.

an opportunity. The marketing “speak” culled from documents that the Petitioners themselves produced simply does not establish a likelihood that other documents exist, nor does it warrant the invasive order entered by the trial court.

Respondents’ argument that the findings of the trial court cannot be disrupted because no court reporter was at the hearing on Respondents’ motion also fails. (*See Resp.* at 23). Courts have held that where a hearing is non-evidentiary consisting solely of legal argument, and the court’s conclusions are based on documents attached to a motion, the absence of a hearing transcript does not require a reviewing court to accept the trial court’s conclusions as to what those documents establish. *See, e.g., Benedetto v. U.S. Bank, N.A.*, 181 So. 3d 564 (Fla. 4th DCA 2015); *Moore v. Department of Highway Safety & Motor Vehicles*, 169 So. 3d 216 (Fla. 2d DCA 2015) (on second tier certiorari holding that circuit court departed from the essential requirements of law by denying relief based solely on the absence of a transcript where the underlying decision was based on documents, not an evidentiary hearing).

Like a summary judgment review,³ because the trial court here relied only upon documents attached to the parties’ papers in drawing its conclusions, this Court has all the portions of the record necessary to determine that the trial court

³ A hearing transcript is not required for a court to review a summary judgment. *Houk v. PennyMac Corp.*, 201 So. 3d 726, 730-31 (Fla. 2d DCA 2017); *Shahar v. Green Tree Servicing, LLC*, 125 So. 3d 251, 254 (Fla. 4th DCA 2013); *Seal Products v. Mansfield*, 705 So. 2d 973, 975 (Fla. 3d DCA 1998).

departed from the essential requirements of law. Those documents fail to establish (1) intentional destruction of evidence or thwarting of discovery; (2) a likelihood the information exists on Petitioners' devices; and (3) no less intrusive means exists of obtaining the information. Because the documents contained in the appendix show that Respondents failed to meet their burden, this Court should quash the forensic examination order.

II. The Response improperly attempts to shift the burden of proof onto Petitioners.

Instead of addressing Petitioners' points regarding the lack of evidence of (1) discovery thwarting and (2) the likelihood that further documents exist on Petitioners' devices, the Response instead attempts to place the focus on what *Petitioners* failed to show. (Resp. at 11, 14, 35 n.2, 38). But Petitioners do not have the burden of proof here. Respondents do.

The Response argues that the trial court's order is justified because Petitioners did not show there were no additional documents and because Ron Hitzel's affidavit did not affirmatively state that Petitioners conducted a good faith search for documents (though neither Respondents nor the trial court posed this question to Petitioners). This argument misplaces the burden of proof. Adopting Respondents' argument would create an "I move—now you prove situation" whenever a party moves for forensic examination. *See Matarese v. Leesburg Elks*

Club, 171 So. 2d 606, 608 (Fla. 2d DCA 1965) (discussing the burden of a summary judgment movant). This is not the standard.

The fact that Ron Hitzel’s affidavit addresses one topic—that Petitioners performed a single auction in 2014 (and that the failure to list it in RBC’s Supplemental Interrogatory responses was inadvertent)—not other topics, is not evidence as to those other topics. There is no actual evidence that other documents exist.

Simply put, it is Respondents who did not meet their burden.

III. Respondents fail to substantively distinguish *Menke* and *Holland*.

Respondents attempt to distinguish *Menke*⁴ by arguing that the respondents there used forensic inspection as their first means of obtaining the discovery, whereas, here, Respondents served multiple discovery requests upon Petitioners. Although the Petition discusses in detail the inaccurate statements presented to the trial court (which, in turn, led to the trial court’s inaccurate findings), the Response fails to address them.

The Response also ignores the fact that Petitioners did indeed produce documents showing that they performed the single *pro bono* auction in 2014. Moreover, as the Petition discusses, the trial court’s finding that Respondents exhausted all means of obtaining the sought-after documentation through traditional discovery is incorrect, for Respondents never exhausted the procedural

⁴ *Menke v. Broward County School Board*, 916 So. 2d 8 (Fla. 2005).

mechanism of seeking to compel better discovery responses, nor had they yet availed themselves of the deposition discovery tool. The mere fact that Respondents propounded written discovery does not vitiate the serious privacy invasion associated with the trial court's order. And the fact that Respondents are unsatisfied with the lack of evidence in support of their case in no way justifies it.

Respondents also attempt to distinguish the order in *Menke*, arguing that the trial court's order at issue here "is narrowly tailored in time and subject matter to only the responsive information." A careful examination of the order, however, reveals that its purported safeguards are merely illusory.

Although the body of order states that the purpose of the search shall be limited (App. 347), the practical effect of the order—what it facilitates—is *carte blanche* access to Petitioners' entire digital file cabinets. It gives access by (1) authorizing Respondents' representative to make a review copy of Petitioners' computer drives, email accounts and cloud-based storage without any controls over that copy or oversight over the process; (2) authorizing key word searches that will produce all data containing those key words, not merely those relating to auction activity in 2014 and 2015; and (3) failing to prevent disclosure of potentially private, confidential, privileged information to Respondents' representative. (App. 347-49). No matter what controls the order facially imposes, the practical effect is to order the entirety of the henhouse over to the fox.

One of the *Menke* court's chief concerns was that the "order permitting the respondent's expert to examine the computers of petitioner does not allow the petitioner to assert privilege as to information on the computer *in advance of its disclosure to the respondent's expert.*" *Menke*, 916 So. 2d at 12. (emphasis added). Although the trial court admonished the expert not to discuss information found on the computer with the counsel that hired him until rulings on privilege could be made, the Fourth District held that the order was unlawfully intrusive as "those communications are still revealed to a paid representative of the opposing party, as will be everything else on the computer, substantially invading the privacy rights of Menke and his family members." *Id.* See also, *Holland*, 35 So. 3d at 956. As in *Menke*, the order here also allows Respondents' expert to copy the entire hard drives and to access information before Petitioners have a chance to assert privilege.

Respondents also attempt to distinguish the *Holland* case but fail to acknowledge that, in *Holland*, the court rejected the argument that a failure to produce documents responsive to a request constitutes thwarting of discovery. *Holland*, 35 So. 3d at 955. In other words, the mere fact that the petitioner in *Holland* refused to produce requested documents did not justify the leap to inspection of the petitioners devices. The same principle applies here.

And in *Holland*, this Court quashed the order under review because a less intrusive means of obtaining the information was available. Here, too, there are

less intrusive means of obtaining the information or at least determining whether additional information exists, including (1) a motion to compel; (b) a deposition at which Petitioners are questioned regarding what documents were created and their efforts to search for them; (c) a request from Respondents or an order from the trial court that Petitioner first search the media themselves;⁵ (d) an evidentiary hearing during which Petitioners testify. Even ordering Petitioners to run a key-word search themselves (and to obtain their own expert for needed technical assistance) would be less intrusive than requiring Petitioners to hand over their devices for three days and allowing Respondents' expert to copy the entire hard drives.

As none of these less intrusive means were employed, the trial court departed from the essential requirements of law in ordering the “drastic” measure of forensic inspection of Petitioners' devices. *See Procaps*, 2014 U.S. Dist. LEXIS 187185, *9.

IV. Allegedly improper discovery does not justify the quantum leap to forensic inspection of electronic devices where Respondent failed to utilize less intrusive measures.

Respondents all but disregard the documents attached to Petitioners' motion for reconsideration that contradict Respondents' assertion—and the trial court's finding based on that assertion—that Petitioners failed to disclose that they conducted the pro bono auction in 2014. The documents relating to the 2014

⁵ In *Holland*, as here, “the record does not show that Respondent made any request for Petitioner to first search the media so she could protect her confidential information.” 35 So. 3d at 956.

auction were among those Petitioners produced in discovery. Petitioners provided them to the trial court to demonstrate that the picture Respondents painted regarding what Petitioners provided in discovery was incomplete and inaccurate.

In the face of those documents, Respondents now merely assert that the documents “do not show Petitioners properly responded to Respondents’ document requests.” Resp. at 27. But Respondents’ notion of what is a “proper” or less-than-fulsome response is a far cry from “thwarting” of discovery. If Respondents thought the responses were not sufficient or proper, they should have filed a motion to compel.

Respondents repeatedly throw out in conclusory fashion that Petitioners “thwarted” discovery. This Court has observed that “thwarting” of discovery might, under limited and strictly controlled circumstances, justify an order authorizing inspection of electronic devices; thus, it is important to examine the term’s meaning.

Under Respondents’ position, any response an opposing party deems inadequate or not “proper” would warrant a leap over all less invasive procedural mechanisms to a forensic examination of a party’s electronic devices. Is the inadvertent (unintentional) failure to initially list an auction performed *pro bono* in an interrogatory response “thwarting” when (1) that party has already disclosed that fact via document productions and (2) when learning of the oversight, that party amends its answer to include that information? (*See App. 342, 368:11-19*).

Consider the primary dictionary definition of thwart: “to oppose successfully.”⁶ Given that Petitioners provided Respondents the information regarding the 2014 auction both in document productions and via RBC’s Amended Supplemental Interrogatory Responses, it cannot be said that their failure to initially include the 2014 auction in an interrogatory response resulted in a thwarting of Respondents’ discovery of Petitioners’ 2014 auction activity.

As the Southern District of Florida has observed in applying a rule similar to Florida’s, “courts compel a party to turn over its computers for a forensic ESI analysis only where there is a *strong* showing that the party (1) intentionally destroyed evidence, or (2) intentionally thwarted discovery.” *Procaps*, 2014 U.S. Dist. LEXIS 187185, *10 (emphasis added). “Concerning the first of the two prongs, a party is found to have intentionally destroyed evidence when it purposefully destroys evidence it has a duty to produce.” *Id.* “For the second prong, a party intentionally thwarts discovery by violating court orders to produce, purposefully hid[ing] responsive documents and fail[ing] to initiate a reasonable process to search for, collect and produce responsive ESI.” *Id.*

Here, there was no showing, much less a strong showing of “thwarting” as defined by the court in *Procaps*. Given the significant intrusion on privacy rights, much more should be required than what Respondents complain of here.

⁶ Dictionary by Merriam-Webster, <https://www.merriam-webster.com/dictionary/thwart> (last visited Jan. 17, 2019).

V. The balance of interests at issue in this case weighs against allowing the invasive electronic inspection the trial court ordered.

Respondents assert that Petitioners failed to preserve argument regarding the relevance of the documents relative to the potential harm Petitioners will suffer if the court allows a forensic inspection. (Resp. at. 29). This is not so. (See App. 334-39: arguing that Respondents’ asserted interpretation of the restraint of trade provision is of questionable enforceability and that harm would be significant).

Although a lack of relevance alone does not justify certiorari relief, where a significant potential invasion of the right to privacy is raised, courts should balance the competing interests in considering whether a discovery order is appropriate. *See Rasmussen v. South Florida Blood Service, Inc.*, 500 So. 2d 533 (Fla. 1987). Thus, courts should measure the potential probative value of the information sought against the risk of harm. *Id.* at 538.

Here Respondents make their relevance argument without quoting any of the actual language of the non-compete provision. Instead, the Response asserts in conclusory fashion that “any attempts by Petitioners to solicit or market auction or fundraising services in 2014 would *unquestionably* fall within the Non-Compete Period and stand as clear violations of the Agreements.” (Resp. at 5, 29-30). (emphasis added). But this is merely Respondents’ argument as to what the agreement says; the actual meaning of the agreement’s language and whether such asserted meaning is enforceable is very much at issue. And Petitioners certainly

contest whether *any acts* they undertook in North Carolina *at any time* contravene the anti-competition provision of the agreement. Even if they do, Petitioners challenge whether such prohibitions are enforceable.

More important than what Petitioners dispute, though, is what the statute requires. Section 542.335, which authorizes enforcement of non-compete provisions in only limited scenarios, requires *the court* to determine (and for a plaintiff to prove) that a restrictive covenant is (a) reasonable; and (b) justified by a legitimate business interest. See § 542.335, Fla. Stat. (2018). As Respondents have yet to make this showing to the trial court, their assertions regarding what conduct or “attempts” violate the agreement is, at best, premature. Unless and until Respondents meet their burden under the statute, the relevance of any data that Petitioners suspect may be on Petitioners’ computers is dubious.

Thus, not only is there an absence of the necessary elements specific to a request for forensic examination, the broader interest-balancing test also weighs heavily against the invasive order issued by the trial court, especially at this stage of the litigation. *See Rasmussen*, 500 So. 2d at 538 (where the probative value of discovery is dubious at best, and the potential of significant harm to privacy is great, a plaintiff’s interest in discovery material is far outweighed).

VI. Contrary to Respondents' assertion, Petitioners identified less-intrusive measures to the trial court.

The Response claims that “the petitioner offered nothing in response to the court’s open invitation to propose a different process to inspect the electronic device.” (Resp. at 31). To the contrary, Petitioners suggested several alternative methods that would have been far less intrusive: that the court order Petitioners to conduct a search and report their findings, perhaps at an evidentiary hearing; that the court allow Petitioners to use their own expert rather than Respondents’ paid expert; that the court order Respondents to question Petitioners under oath during their depositions regarding any search they may have conducted for requested documents. (App. 404, 407).

CONCLUSION

Respondents convinced the trial court that their suspicions regarding the existence of further documents warranted a forensic examination of Petitioners’ devices. But the law requires more. That the modern age affords the technical ability to forensically examine devices should not corrupt basic principles of privacy. Allowing the trial court’s order to stand would do just that.

Respectfully submitted,

/s/ Margaret E. Kozan
Margaret E. Kozan
Florida Bar No.: 165026
Margaret E. Kozan, P.A.
803 Maryland Avenue
Winter Park, Florida 32789

Telephone: 407-975-3372
amie@kozanlaw.com

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

Attorneys for Petitioners

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 21st day of January 2019, a copy of this motion was filed via Florida Court's E-Filing Portal which will electronically serve a copy to Robert J. Stovash, Esq. and Joseph E. Somake, Esq., STOVASH, CASE & TINGLEY, P.A., The VUE at Lake Eola, 220 N. Rosalind Ave., Orlando, Florida 32801: rstovash@sctlaw.com; jsomake@sctlaw.com.

/s/ Margaret E. Kozan

CERTIFICATE OF COMPLIANCE

I HEREBY CERTIFY that this Petition was computer-generated using Times New Roman fourteen point font in compliance with Florida Rule of Appellate Procedure 9.100.

/s/ Margaret E. Kozan

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION

JENNIFER MOUNTS and
STEVEN MOUNTS,

Plaintiffs,

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

v.

UNITED STATES OF AMERICA,

Defendant.

_____ /

PLAINTIFFS' OPPOSITION TO DEFENDANT'S MOTION IN LIMINE

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

FACTUAL BACKGROUND

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

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

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

ARGUMENT

A. Plaintiffs' Witness Disclosure History

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

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

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

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

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

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

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

B. Dr. Masson

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

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

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

Defendant complains of a supplemental report by Dr. Masson, disclosed after the close of discovery, that does not change or add any opinions, but merely includes within the report portions of Dr. Masson's own records, particularly operative reports, that were attached to and referenced in the original report.² 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.³ The Defendant's chief complaint seemed to be that the reports reference attached medical records. For example, Dr. Masson's original report explains his treatment of Ms. Mounts, including the cervical surgery he performed and states: "On June 24, 2014, I performed a C5-6, C6-7 anterior cervical discectomy, C5-6-C6-7 anterior cervical fusion, structure machine allograft X2 for intervertebral arthrodesis, C5-6,

² 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.

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

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

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

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

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

As another court has observed:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Middle District Discovery (2015) at 10.

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

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

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

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

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

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

By contrast, in this case, Dr. Masson was a true treating physician. He saw Ms. Mounts on multiple occasions and performed two separate spinal surgeries on her. While he took the patient's history, that history was only part of the basis for his opinion.⁴ 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,

⁴ See *Flowers*, 2005 WL 2787101 at *6 (recognizing that "[s]ubjective reports of pain and other symptoms by a patient are 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.⁵ 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 reliable⁶ 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

⁵ 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.

⁶ 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)).

⁷ 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, Defendant’s counsel 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.⁸ 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.⁹ Each report also summarizes the facts and opinions to which the witness is expected to testify.¹⁰

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

⁸ 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.

⁹ 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.

¹⁰ 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.

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

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

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

Dr. Kuhn’s report also summarizes his facts and opinions. It specifically states he reviewed a CT scan of Ms. Mounts head on the day of the collision which showed a subarachnoid hemorrhage and a probable punctate contusion. He indicated he ordered a follow up CT scan of the head and noted that the subarachnoid hemorrhage was resolved. He therefore

opined the Ms. Mounts suffered a traumatic acute subarachnoid hemorrhage resulting from the motor vehicle accident. (Doc. 26-13).

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

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.¹²

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.

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

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

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 that his treatment was based on the results of these objective tests.¹³ 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

¹³ 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.

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, 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.

**DELLECKER
WILSON
KING
McKENNA
RUFFIER
& SOS**

August 9, 2019

* Robert H. Dellecker
**† Samuel P. King
***† Kenneth J. McKenna
† William E. Ruffier
Daniel E. Smith II
Anthony F. Sos
William J. Tonelli III
† Brian T. Wilson
* Ryan K. Young
*Admitted to the Georgia Bar
**Admitted to the Tennessee Bar
*** Admitted to the District of Columbia Bar
† Board Certified Civil Trial Lawyer

Fifth DCA Judicial Nominating Commission
Michael Sasso, Chair
Sasso & Sasso, P.A.
1031 West Morse Boulevard
Suite 120
Winter Park, FL 32789

RE: Letter of Recommendation for Margaret E. Kozan

Dear Chairman Sasso and Commission Members:

I am writing this letter to recommend Margaret E. Kozan for nomination to the Fifth District Court of Appeal. I, along with other members of my firm, have personally worked with Ms. Kozan for more than a decade. She has invaluable assisted our firm on a large variety of cases including commercial disputes, medical malpractice, bankruptcy, construction defects, products liability, traumatic brain injuries, and *Daubert* issues, just to name a few. She has taken primary responsibility for legal analysis and writing on a host of complex issues in both state and federal court and has contributed to some of our firm's most successful results.

My only reservation is a selfish one and stems from the fact I could potentially lose the opportunity to continue to work with by far one of the best legal practitioners in the state of Florida. She is smart, ethical, hardworking and kind.

I attended the University of Florida school of law and have practiced law for 16 years. I have been actively engaged in Orange County Bar Service and am grateful to have recently been sworn in as OCBA President. I was a member of the OCBA Executive Council at the time Ms. Kozan served as Chair of the Appellate Practice Committee and was able to personally observe her exemplary leadership skills.

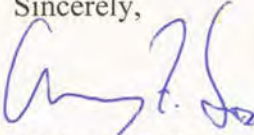
I seldomly guarantee anything but I do make this one promise as it relates to Ms. Kozan. If she has the honor of being appointed to serve as an appellate judge on the Fifth District Court of Appeal, *you will be very proud of the work she will do.* She has a brilliant legal mind. She is both confident and humble. Her work ethic is unparalleled and her integrity is second to none. As reflected in her research and writing, she maintains the highest level of professionalism, while still managing to articulate her position on a complex legal matter with extreme clarity.

Michael C. Sasso, Esq.
August 9, 2019
Page Two

RE: Letter of Recommendation for Margaret E. Kozan

Above all, Ms. Kozan is trustworthy both in her work product and her moral character. Her integrity will ensure that she engages in thoughtful and fair analysis and follows the law, no matter the issue.

Thank you for your service on the Judicial Nominating Commission and for your consideration of my highest recommendation in favor of Ms. Kozan. I am more than happy to speak with you about my personal experiences in working with Ms. Kozan over the years.

Sincerely,

Anthony F. Sos

AFS/ms

August 19, 2019

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

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

Dear Chairman Sasso and Commission Members:

I am writing this letter to express my support for Margaret "Amie" Kozan for 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. What sets Amie apart from the other candidates is her passion for appellate law and her practical experience working in state, federal, and appellate courts. She possesses intellectual depth and honesty, as well as the character and temperament we all want in an appellate judge.

Amie would not be afraid to make tough decisions or issue opinions that may be unpopular if they are correct under the law. She has the integrity and respect for 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.

/s/ Sunny Hillary

Sunny L. Hillary, Esquire

/SLH



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

19 August 2019

Dear Mr. Sasso and Commissioners:

I am sending this correspondence to voice my support for applicant Margaret “Amie” Kozan for the current vacancy on the Fifth District.

I have had the opportunity and privilege of working with Ms. Kozan on numerous appeals throughout the past decade, as well as of participating with her in the course of numerous appellate practice bar activities. It has been my impression that she is extremely bright and able to analyze complex issues of Florida law. Ms. Kozan is also a very experienced and competent appellate practitioner, while also being quite personable and collegial. Additionally, Ms. Kozan is an accomplished legal writer and possesses a learned understanding of the role of the judicial branch in interpreting Florida law.

In sum, Ms. Kozan is a remarkable candidate in my opinion and an experienced practitioner who will bring wisdom and depth to the Fifth District. I hope she will receive your careful and thoughtful consideration for the position and that you will recommend her to Governor DeSantis.

For those on the commission who do not know me, I have practiced appellate law in Florida for over 30 years, and I am well acquainted with our appellate court. We have a great need for women of Ms. Kozan’s caliber on the Fifth District.

Please do not hesitate to contact me should you require further information and commentary. Thank you for your service to the appellate court system.

Kindest regards,

/s/ Barbara A. Eagan

Barbara A. Eagan, BCS
Florida Bar Board Certified in Appellate Practice
Eagan Appellate Law, PLLC



GASDICK-STANTON-EARLY
ATTORNEYS AT LAW

August 12, 2019

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

Re: Amie Kozan - Candidate Fifth DCA Judicial Seat

Dear Mr. Sasso and Commission Members,

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

I have had the pleasure of knowing Amie personally and professionally for almost 12 years. Personally, I know Amie as a sincere, honest, caring person that never hesitates to lend her time to those in need. She has the ability to appreciate the simplest things in life yet attack the toughest challenges with a determination and confidence that inspires others. She espouses a "what you see is what you get" personality that enhances the genuine nature of her character which furthers the trust and confidence of her colleagues and friends.

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

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

Sincerely,



A.J. Stanton, III