

**APPLICATION FOR NOMINATION TO THE COUNTY COURT**

(Please attach additional pages as needed to respond fully to questions.)

DATE: August 9, 2019 Florida Bar No.: 0984884

GENERAL: Social Security No.: [REDACTED]

1. Name G. KIPLING MILLER E-mail: kip@duidivorce.com

Date Admitted to Practice in Florida: 9/27/1993

Date Admitted to Practice in other States: None

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

KOLEILAT & MILLER - Partner

3. Business address: 500 North Oleander Ave

City Daytona Beach County Volusia State FL ZIP 32118

Telephone (386) 253-4720 FAX (386) 253-4722

4. Residential address: 242 Ocean Palm Drive

City Flagler Beach County Flagler State FL ZIP 32136

Since 2008 Telephone (386) 852-5678

5. Place of birth: Niles, MI

Date of birth: [REDACTED] Age: 54

6a. Length of residence in State of Florida: 44 YEARS

6b. Are you a registered voter?  Yes  No

If so, in what county are you registered? Flagler

7. Marital status: Single

If married: Spouse's name NONE

Date of marriage NONE

Spouse's occupation NONE

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.

George K. Miller v. Honey H. Miller, Case No. 2006-32300-FMCI/ Daytona Beach, Volusia County, Florida. Final Judgment entered 2/14/2007

n/k/a Honey H. Jones- 6122 Sabal Point Circle, Port Orange, FL 32128

8. Children

<i>Name(s)</i>	<i>Age(s)</i>	<i>Occupation(s)</i>	<i>Residential address(es)</i>
Caroline Miller	21	Student	242 Ocean Palm Drive, Flagler Beach, FL 32136
Maxwell Miller	19	Student	242 Ocean Palm Drive, Flagler Beach, FL 32136

9. Military Service (including Reserves)

<i>Service</i>	<i>Branch</i>	<i>Highest Rank</i>	<i>Dates</i>
NONE	NONE	NONE	NONE
Rank at time of discharge	NA	Type of discharge	NA
Awards or citations	NA		
<i>Service</i>	<i>Branch</i>	<i>Highest Rank</i>	<i>Dates</i>
NA	NA	NA	NA
Rank at time of discharge	NA	Type of discharge	NA
Awards or citations	NA		

**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 each 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.

NONE

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.

NA

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?

Yes  No

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

NA

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>
Saint Thomas University		8/1990-5/1993	JD
Stetson Univeristy		8/1983-5/1987	Bachelor's in Business Administration

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

NA

**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>
1988	Stock	Publix Supermarkets	SR 44 New Smyrna Beach, FL
8/1988 - 4/1990	Admissions Counselor	Jacksonville University	2800 University Blvd North, Jacksonville, FL

**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.

Florida Bar 9/1993

**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 prior employment:

<i>Position</i>	<i>Name of Firm</i>	<i>Address</i>	<i>Dates</i>
Partner	KOLEILAT & MILLER	500 North Oleander Ave, Daytona Beach, FL 32118	3/2010 - present
Partner	WHITED FULLER & MILLER	630 North Wild Olive Ave, Daytona Beach, FL	2/2000-3/2010
Assistant State Attorney	Office of the State Attorney, Seventh Judicial Circuit	251 North Ridgewood Ave, Daytona Beach, FL 32114	8/1993-2/2000

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.

Criminal Defense, Criminal 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	_____ %	Civil	_____ %
Federal Trial	_____ %	Criminal	<u>95</u> %
Federal Other	_____ %	Family	<u>5</u> %
State Appellate	_____ %	Probate	_____ %
State Trial	<u>100</u> %	Other	_____ %
State Administrative	_____ %		
State Other	_____ %		
	_____ %		
TOTAL	<u>100</u> %	TOTAL	<u>100</u> %

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

Jury?	<u>100 +</u>	Non-jury?	<u>100 +</u>
Arbitration?	<u>0</u>	Administrative Bodies?	<u>1000 +</u>

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

**(Questions 27 through 30 are optional for sitting judges who have served 5 years or more.)**

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).

1. State of Fla. v. Viktor Krivoshey, Case No.: 2016-000150-CF, Assistant State Attorney Mark Lewis, 386-239-7710; G. Kipling Miller, Defense Counsel, 386-253-4720; Judge Dennis Craig.

2. State of Fla. v. Sandra Heilman, Case No.: 2013-301515-CFDB, Assistant State Attorney Michael Willard, 386-822-6400; G. Kipling Miller, Defense Counsel, 386-253-4720; Judge Frank Marriott.

3. State of Fla. v. Pierce, Case No.: 2016-303954-MMDB, Assistant State Attorney Blake Tillman, 386-239-7710; G. Kipling Miller, Defense Counsel, 386-253-4720; Judge Belle Schumman.

4. State of Fla. v. Chadwick Vogt, Case No.: 2013-302925-CFDB, Assistant State Attorney Michael Willard, 386-822-6400; G. Kipling Miller, Defense Counsel, 386-253-4720; Judge Leah Case.

5. State of Fla. v. William S. Fahner, Case No.: 2013-301545-CFDB, Assistant State Attorney Laura Coln (deceased); G. Kipling Miller, Defense Counsel, 386-253-4720; Judge R. Michael Hutchenson.

6. State of Fla. v. Carl W. Lentz, IV, Case No.: 2014-310472-MMDB, Assistant State Attorney Jennifer Dunton, 386-239-7710; G. Kipling Miller and Lauren Y. Koleilat, Defense Counsel, 386-253-4720; Judge James Clayton.

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).

1. State of Fla. v. Rush Rowland, Case No: 2018- CT 000190; Hung Jury, Assistant State Attorney Robert Pickens, 386-239-7710; G. Kipling Miller, Defense Counsel, 386-253-4720, Judge Mellisa Distler.

2. State of Fla. v. Aaron J. Becker, Case No.: 2019-305104-MMDB, Assistant State Attorney Diane Tyler, 386-239-7710; G. Kipling Miller, Defense Counsel, 386-253-4720; Judge David Foxman.

3. State of Fla. v. Christy L. Hopkins, Case No.: 2018-306103-MMDB, Assistant State Attorney Spencer Hathaway, 386-239-7710; G. Kipling Miller, Defense Counsel, 386-253-4720. Judge Judith Campbell.

4. State of Fla. v. Dominique McPhee, Case No: 2018-CT-938; Assistant State Attorney John Stokes, 386-239-7710; G. Kipling Miller, Defense Counsel, 386-253-4720. Judge Mellissa Distler.

5. State or Fla. v. Heather Mitchell, Case No.: 2019-300744-MMDB, Assistant State Attorney Spencer Hathaway, 386-239-7710; G. Kipling Miller, Defense Counsel, 386-253-4720. Judge Judith Campbell.

6. State of Fla. v. Amy Harrigan, Case No.: 2017-304051-CFDB, Assistant State Attorney Shey McCurdy, 386-239-7710; G. Kipling Miller, Defense Counsel, 386-253-4720; Judge Sandra Upchurch.

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

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

27e. During the last five years, if your practice was substantially personal injury, what percentage of your work was in representation of plaintiffs? 0% Defendants?

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.

1993-2000; As an Assistant State Attorney, I was in court daily as I was a lead trial attorney.



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.

NONE

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.

1. State of Fla. v. Carl W. Lentz, Case No.: 2014-310472-MMDB. Client, Carl W. Lentz, was a Commissioner for the City of Daytona Beach initially accused in the media of using his position as a commissioner to obstruct the case. Mr. Lentz was formally charged with simply battery. Mr. Lentz was was villified by the media, yet acquitted at trial. Circuit Judge James Clayton presided. The [homicide unit] prosecutor, under special assignment, Jennifer Dunton.

2. State of Fla. v. Walter E. Milane, Jr., 1996-031299-CFAES. Mr. Milane was found giulty after a jury trial of Second Degree Murder, resulting in a 26 year prison term. The victim was brutally stabbed to death during Spring Beak at a gas station for whistling at Mr. Milane's girlfriend. I served as the Assistant State Attorney assigned to prosecute Mr. Milane. Circuit Court Judge Shawn Briese presided. Public Defender was Michael O'Neal 386-239-7730. The victim's loved ones were extermely grateful for my getting justice for them.

3. State of Fla. v. James Pinkstaff, 1997-03150-CFAES. As an Assistant State Attorney, I was assigned to prosecute Mr. Pinnkstaff for the charge of animal cruelty. Mr. Pinkstaff owned a dog grooming business and was accused of mortally wounding a small dog. This case is significant because I was contacted by PETA and Court TV did a live broadcast featuring Nancy Grace. Horace Smith with the Defense Counsel.

4. State of Fla. v. Mary Bayer, 1998-032297-CFAES. As an Assistant State Attorney, I prosecuted Ms. Bayer, who was convicted of Aggravated Manslaughter of an Elderly Person. Ms. Bayer was accused of extremely neglecting her elderly mother, resulting in her death. At the time, there were no standard jury instructions for this crime, requiring me to draft same. On appeal, the 5<sup>th</sup> DCA affirmed the conviction stating there was no error for the jury instructions given. Judge Briese presided and Michael O'Neal was the Public Defender.

5. State of Fla. v. Jason Looney, 1997-3400-CFAES. Mr. Looney was charged with a series of local crimes after fleeing a double homicide in Walkulla County, Florida. I worked closley with State Attorney Willie Meggs to secure felony convictions to be used during his murder trial for aggravating factors. Judge Shawn Briese presided. Public Defender was Matt Phillips.

6. State of Fla. v. John Kalimnios, 2011-035339-CFAES. Mr. Kalimnios is an elderly man who was accused of sexual battery on a person under 12 years. This case is significant as it started with a divorce action against his wife, who then fabricated charges to get the upper hand financially. I handled the criminal matter, injunction for protection, DCF action, along with civil litigation.

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.

See attached Petition for Writ of Habeas Corpus filed in the case styled: Robert Flores, Petitioner v. State of Florida, Respondent. Prepared and filed the pleading.

**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.

NO

- 32b. List any prior quasi-judicial service:

<i>Dates</i>	<i>Name of Agency</i>	<i>Position Held</i>
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Types of issues heard:

- 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 addresses of six attorneys who appeared before you on matters of substance.
- (ii) Describe the approximate number and nature of the cases you have handled during your judicial or quasi-judicial tenure.
- (iii) List citations of any opinions which have been published.
- (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.
- (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.

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

**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.

G. Kipling Miller, Inc. - S corporation, law firm. Will close the corporation and delegate cases if appointed.

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.

NO

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.

NO

**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.

NO

**MISCELLANEOUS:**

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

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

Where convicted? \_\_\_\_\_ Date of Conviction: \_\_\_\_\_

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

degree misdemeanor?

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

Where convicted? \_\_\_\_\_ Date of Conviction: \_\_\_\_\_

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

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

Where convicted? \_\_\_\_\_ Date of Conviction: \_\_\_\_\_

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.

NO

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. \_\_\_\_\_

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.

NONE

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

Top Gun Trial Attorney 1995 and 1999 for outstanding trial record as an Assistant State Attorney.

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

During my time at the State Attorney's Office, I would lecture law enforcement agencies on DUI and domestic violence issues.

As a defense attorney, I lectured at Daytona State College on the issue of DUI and general criminal law.

47. Do you have a Martindale-Hubbell rating? Yes  If so, what is it? \_\_\_ No

**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.

Volusia County Bar Association

- 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.

Florida Association of Criminal Defense Lawyers

- 48c. List your hobbies or other vocational interests.

Off shore fishing, boating, running/cycling

- 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.

NO

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

In house pro bono representation through our firm annually.

**SUPPLEMENTAL INFORMATION:**

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

Criminal Law

- 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?

NO

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

NONE

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

I will bring to the position twenty-six (26) years of courtroom experience handling jury

trials and hearings before the court. I have had the opportunity to see the administration of law from both the prosecution and defense perspectives. I believe this will enable me to be fair and impartial. I have also had the opportunity to practice as both a state employee and in private practice. I understand the unique problems facing advocates in both sectors which I believe will benefit me in maintaining an efficient, yet fair, docket.

I have been involved in both trial practice and appellate practice. My extensive trial experience has allowed me to see both sound and questionable judicial decisions and more importantly, taught me the ability to firmly grasp the difference. I am keenly aware of the roll that the trial court plays in the overall administration of justice. The law must be followed, both substantively and procedurally. I have always demonstrated a tireless work ethic, both as a state employee and in private practice. Lastly, my extensive courtroom experience has taught me the importance of courtesy and respect for the process, litigants and members of the bar.

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.

NA

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

A substantial amount of my practice has been devoted to Flagler County for the past 15 years. My trial experience has allowed me the privelege of having a professional relationship with the Flagler County judiciary.

I have lived in Flagler County for the last 13 years. I am a member of the community of which I am requesting to serve. My two children are college age. My daughter, Caroline, is a senior at the University of Florida and my son, Max, is a freshman at Sante Fe College. I was raised in Volusia County and have extensive ties to the local community.

#### 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.

1. Honorable David Foxman, County Court Judge - 125 East Orange Ave, Suite 203, Daytona Beach, FL 32114, 386-257-6033
2. Honorable Raul Zambrano, Circuit Court Judge - 251 North Ridgewood Avenue, Daytona Beach, FL 32114, 386-239-7791
3. Honroable Steven Henderson, Circuit Court Judge - 125 East Orange Avenue, Suite 310, Daytona Beach, FL 32114, 386-257-6051
4. Spencer Hathaway, Esquire, ASA, 251 N. Ridgewood Avenue, Daytona Beach, FL 32114, 386-239-7710
5. Bryan Shorstein, Esqurie, ASA, 251 N. Ridgewood Avenue, Datyona Beach, FL 32114, 386-239-7710
6. Philip J. Bonamo, Esquire, 222 Seabreeze Blvd. Daytona Beach, FL 32118, 386-257-1222

7. Larry Kelly, 2808 Paradiso Court, New Smyrna Beach, FL 32168, 386-547-4464
8. Ben Fox, Esquire, ASA, 2725 Judge Fran Jamieson Way, Viera, FL 32940, 321-617-7510
9. Todd Jones, CEO Publix Supermarkets Inc., 3300 Publix Corporate Parkway, Lakeland, FL 33811, 863-661-9927
10. Carl W. Lentz, III, M.D., 570 John Anderson Drive, Ormond Beach, FL 32176, 386-299-9299



**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 9 day of August, 2019.

G. Kipling Miller  
Printed Name

G. Kipling Miller  
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

1. State the amount of gross income you have earned, or losses you have incurred (before deducting expenses and taxes) from the practice of law for the preceding three-year period. This income figure should be stated on a year to year basis and include year to date information, and salary, if the nature of your employment is in a legal field.

Current year to date	\$73,846.00		
List Last 3 years	83,333.00	106,153.76	119,839.88

2. State the amount of net income you have earned, or losses you have incurred (after deducting expenses but not taxes) from the practice of law for the preceding three-year period. This income figure should be stated on a year to year basis and include year to date information, and salary, if the nature of your employment is in a legal field.

Current year to date	\$73,846.00		
List Last 3 years	83,333.00	106,153.76	119,839.88

3. State the gross amount of income or losses incurred (before deducting expenses or taxes) you have earned in the preceding three years on a year by year basis from all sources other than the practice of law, and generally describe the source of such income or losses.

Current year to date	73,846.00		
List Last 3 years	139,221.00	126,716.00	108,031.00

4. State the amount of net income you have earned or losses incurred (after deducting expenses) from all sources other than the practice of law for the preceding three-year period on a year by year basis, and generally describe the sources of such income or losses.

Current year to date	0.00		
List Last 3 years	22,817.00	18,438.00	19,269.00

# 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.]

My net worth as of 8/8, 2019 was \$1,000,000.

## 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 \$ 100,000.00

### ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

DESCRIPTION OF ASSET (specific description is required – see instructions p. 3)

	VALUE OF ASSET
242 Ocean Palm Drive, Flagler Beach, FL 32136	550,000
2016 Boston Whaler Outrage	200,000
Publix Stock	200,000
Ameriprise Brokerage Account	518,000

## PART C - LIABILITIES

LIABILITIES IN EXCESS OF \$1,000 (See instructions on page 4):  
NAME AND ADDRESS OF CREDITOR

	AMOUNT OF LIABILITY
Mortgage - Specialized Loan	237,000
BBT - boat loan	75,000

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

NAME AND ADDRESS OF CREDITOR

AMOUNT OF LIABILITY


**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.)

**PRIMARY SOURCE OF INCOME (See instructions on page 5):**

NAME OF SOURCE OF INCOME EXCEEDING \$1,000	ADDRESS OF SOURCE OF INCOME	AMOUNT

**SECONDARY SOURCES OF INCOME** [Major customers, clients, etc., of businesses owned by reporting person—see instructions on page 6]

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSIENSS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

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

	BUSINESS ENTITY #1	BUSINESS ENTITY #2	BUSINESS ENTITY #3
NAME OF BUSINESS ENTITY	G. Kipling Miller, Inc		
ADDRESS OF BUSINESS ENTITY	100 Ocean Palm Drive Flagler Beach, FL 32136		
PRINCIPAL BUSINESS ACTIVITY	Law Firm		
POSITION HELD WITH ENTITY	President		
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS	Yes		
NATURE OF MY OWNERSHIP INTEREST	100%		

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.

*G. Kipling Miller*  
SIGNATURE

STATE OF FLORIDA

COUNTY OF VOLUSIA

Sworn to (or affirmed) and subscribed before me this 9 day of AUGUST, 2019 by George Kipling Miller

*[Signature]*  
(Signature of Notary Public—State of Florida)

Lauren Y. Koleilat  
(Print, Type, or Stamp Commissioned Name of Notary Public)



Personally Known Y OR Produced Identification \_\_\_\_\_

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

## INSTRUCTIONS FOR COMPLETING FORM 6:

**PUBLIC RECORD:** The disclosure form and everything attached to it is a public record. **Your Social Security Number is not required and you should redact it from any documents you file.** If you are an active or former officer or employee listed in Section 119.071(4)(d), F.S., whose home address is exempt from disclosure, the Commission is required to maintain the confidentiality of your home address ***if you submit a written request for confidentiality.***

### PART A – NET WORTH

Report your net worth as of December 31 or a more current date, and list that date. This should be the same date used to value your assets and liabilities. In order to determine your net worth, you will need to total the value of all your assets and subtract the amount of all of your liabilities. Simply subtracting the liabilities reported in Part C from the assets reported in Part B will not result in an accurate net worth figure in most cases.

To total the value of your assets, add:

- form;
- (1) The aggregate value of household goods and personal effects, as reported in Part B of this form;
  - (2) The value of all assets worth over \$1,000, as reported in Part B; and
  - (3) The total value of any assets worth less than \$1,000 that were not reported or included in the category of "household goods and personal effects."

To total the amount of your liabilities, add:

- (1) The total amount of each liability you reported in Part C of this form, except for any amounts listed in the "joint and several liabilities not reported above" portion; and,
- (2) The total amount of unreported liabilities (including those under \$1,000, credit card and retail installment accounts, and taxes owed).

### PART B – ASSETS WORTH MORE THAN \$1,000

#### HOUSEHOLD GOODS AND PERSONAL EFFECTS:

The value of your household goods and personal effects may be aggregated and reported as a lump sum, if their aggregate value exceeds \$1,000. The types of assets that can be reported in this manner are described on the form.

#### ASSETS INDIVIDUALLY VALUED AT MORE THAN \$1,000:

Provide a description of each asset you had on the reporting date chosen for your net worth (Part A), that was worth more than \$1,000 and that is not included as household goods and personal effects, and list its value. Assets include: interests in real property; tangible and intangible personal property, such as cash, stocks, bonds, certificates of deposit, interests in partnerships, beneficial interest in a trust, promissory notes owed to you, accounts received by you, bank accounts, assets held in IRAs, Deferred Retirement Option Accounts, and Florida Prepaid College Plan accounts. You are not required to disclose assets owned solely by your spouse.

#### How to Identify or Describe the Asset:

— Real property: Identify by providing the street address of the property. If the property has no street address, identify by describing the property's location in a manner sufficient to enable a member of the public to ascertain its location without resorting to any other source of information.

— Intangible property: Identify the type of property and the business entity or person to which or to whom it relates. **Do not list simply "stocks and bonds" or "bank accounts."** For example, list "Stock (Williams Construction Co.)," "Bonds (Southern Water and Gas)," "Bank accounts (First

National Bank), "Smith family trust," Promissory note and mortgage (owed by John and Jane Doe)."

### **How to Value Assets:**

- Value each asset by its fair market value on the date used in Part A for your net worth.
- Jointly held assets: If you hold real or personal property jointly with another person, your interest equals your legal percentage of ownership in the property. However, assets that are held as tenants by the entirety or jointly with right of survivorship must be reported at 100% of their value.
- Partnerships: You are deemed to own an interest in a partnership which corresponds to your interest in the equity of that partnership.
- Trusts: You are deemed to own an interest in a trust which corresponds to your percentage interest in the trust corpus.
- Real property may be valued at its market value for tax purposes, unless a more accurate appraisal of its fair market value is available.
- Marketable securities which are widely traded and whose prices are generally available should be valued based upon the closing price on the valuation date.
- Accounts, notes, and loans receivable: Value at fair market value, which generally is the amount you reasonably expect to collect.
- Closely-held businesses: Use any method of valuation which in your judgment most closely approximates fair market value, such as book value, reproduction value, liquidation value, capitalized earnings value, capitalized cash flow value, or value established by "buy-out" agreements. It is suggested that the method of valuation chosen be indicated in a footnote on the form.
- Life insurance: Use cash surrender value less loans against the policy, plus accumulated dividends.

## **PART C—LIABILITIES**

### **LIABILITIES IN EXCESS OF \$1,000:**

List the name and address of each creditor to whom you were indebted on the reporting date chosen for your net worth (Part A) in an amount that exceeded \$1,000 and list the amount of the liability. Liabilities include: accounts payable; notes payable; interest payable; debts or obligations to governmental entities other than taxes (except when the taxes have been reduced to a judgment); and judgments against you. You are not required to disclose liabilities owned *solely* by your spouse.

You do not have to list on the form any of the following: credit card and retail installment accounts, taxes owed unless the taxes have been reduced to a judgment), indebtedness on a life insurance policy owned to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a partner (without personal liability) for partnership debts, or where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" on a note and have signed as being jointly liable or jointly and severally liable, then this is not a contingent liability.

### **How to Determine the Amount of a Liability:**

- Generally, the amount of the liability is the face amount of the debt.
- If you are the only person obligated to satisfy a liability, 100% of the liability should be listed.

— If you are jointly and severally liable with another person or entity, which often is the case where more than one person is liable on a promissory note, you should report here only the portion of the liability that corresponds to your percentage of liability. *However*, if you are jointly and severally liable for a debt relating to property you own with one or more others as tenants by the entirety or jointly, with right of survivorship, report 100% of the total amount owed.

— If you are only jointly (not jointly and severally) liable with another person or entity, your share of the liability should be determined in the same way as you determined your share of jointly held assets.

**Examples:**

— You owe \$10,000 to a bank for student loans, \$5,000 for credit card debts, and \$60,000 with your spouse to a saving and loan for the mortgage on the home you own with your spouse. You must report the name and address of the bank (\$10,000 being the amount of that liability) and the name and address of the savings and loan (\$60,000 being the amount of this liability). The credit cards debts need not be reported.

— You and your 50% business partner have a \$100,000 business loan from a bank and you both are jointly and severally liable. Report the name and address of the bank and \$50,000 as the amount of the liability. If your liability for the loan is only as a partner, without personal liability, then the loan would be a contingent liability.

**JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:**

List in this part of the form the amount of each debt, for which you were jointly and severally liable, that is not reported in the "Liabilities in Excess of \$1,000" part of the form. Example: You and your 50% business partner have a \$100,000 business loan from a bank and you both are jointly and severally liable. Report the name and address of the bank and \$50,000 as the amount of the liability, as you reported the other 50% of the debt earlier.

**PART D – INCOME**

As noted on the form, you have the option of either filing a copy of your latest federal income tax return, including all schedules, W2's and attachments, with Form 6, or completing Part D of the form. If you do not attach your tax return, you must complete Part D.

**PRIMARY SOURCES OF INCOME:**

List the name of each source of income that provided you with more than \$1,000 of income during the year, the address of that source, and the amount of income received from that source. The income of your spouse need not be disclosed; however, if there is a joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should include all of that income.

"Income" means the same as "gross income" for federal income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples of income include: compensation for services, gross income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, distributive share of partnership gross income, and alimony, but not child support. Where income is derived from a business activity you should report that income to you, as calculated for income tax purposes, rather than the income to the business.

Examples:

— If you owned stock in and were employed by a corporation and received more than \$1,000 of income (salary, commissions, dividends, etc.) from the company, you should list the name of the company, its address, and the total amount of income received from it.

— If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$1,000, you should list the name of the firm, its address, and the amount of your distributive share.

— If you received dividend or interest income from investments in stocks and bonds, list only each individual company from which you received more than \$1,000. Do not aggregate income from all of these investments.

— If more than \$1,000 of income was gained from the sale of property, then you should list as a source of income the name of the purchaser, the purchaser's address, and the amount of gain from the sale. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed simply as "sale of (name of company) stock," for example.

— If more than \$1,000 of your income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and the amount of income from that institution.

**SECONDARY SOURCE OF INCOME:**

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported as a "Primary Source of Income." You will *not* have anything to report *unless*:

(1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) during the disclosure period, more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, limited partnership, LLC, proprietorship, joint venture, trust, firm, etc., doing business in Florida); and

(2) You received more than \$1,000 in gross income from that business entity during the period.

If your ownership and gross income exceeded the two thresholds listed above, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's more recently completed fiscal year), the source's address, the source's principal business activity, and the name of the business entity in which you owned an interest. You do not have to list the amount of income the business derived from that major source of income.

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than \$1,000 in gross income last year. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of your business, the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

— You are a 20% partner in a partnership that owns a shopping mall and your gross partnership income exceeded \$1,000. You should list the name of the partnership, the name of each tenant of the mall that provided more than 10% of the partnership's gross income, the tenant's address and principal business activity.



## **PART E – INTERESTS IN SPECIFIED BUSINESS**

The types of businesses covered in this section include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies, credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies; utility companies; and entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

You are required to make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period, more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of business for which you are, or were at any time during the year an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list: the name of the business, its address and principal business activity, and the position held with the business (if any). Also, if you own(ed) more than a 5% interest in the business, as described above, you must indicate that fact and describe the nature of your interest.

## JUDICIAL APPLICATION DATA RECORD

The judicial application shall include a separate page asking applicants to identify their race, ethnicity and gender. Completion of this page shall be optional, and the page shall include an explanation that the information is requested for data collection purposes in order to assess and promote diversity in the judiciary. The chair of the Commission shall forward all such completed pages, along with the names of the nominees to the JNC Coordinator in the Governor's Office (pursuant to JNC Uniform Rule of Procedure).

(Please Type or Print)

Date: August 9, 2019

JNC Submitting To: 7<sup>th</sup> Judicial Circuit

Name (please print): G. Kipling Miller

Current Occupation: Attorney at Law

Telephone Number: 386-852-5678 Attorney No.: 0984884

Gender (check one):  Male  Female

Ethnic Origin (check one):  White, non Hispanic

Hispanic

Black

American Indian/Alaskan Native

Asian/Pacific Islander

County of Residence: Flagler County

*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 employment, 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:

G. Kipling Miller

Signature of Applicant:



Date: 08/09/19



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

ROBERT FLORES,	)	
	)	
Petitioner,	)	
	)	
v.	)	Case No. 5D11 _____
	)	Lower Court Case No. 2011-CF-000741
STATE OF FLORIDA,	)	
	)	
Respondent.	)	
_____	)	

**PETITION FOR WRIT OF HABEAS CORPUS**

The petitioner, pursuant to Florida Rule of Appellate Procedure 9.100, petitions this Court for a writ of habeas corpus.

**JURISDICTIONAL BASIS**

This Court has jurisdiction to entertain this petition under Article V, section 4(b)(3), of the Florida Constitution; *see also* Florida Rule of Appellate Procedure 9.030(b)(3). A petition for writ of habeas corpus in the appellate court is the appropriate way to challenge a trial court's ruling on the conditions of pretrial release. See *State ex rel. Scaldeferri v. Sandstrom*, 285 So.2d 409, 412-13 (Fla.1973); *Hollander v. Crowder*, 952 So.2d 1289, 1289 (Fla. 4th DCA 2007).

## **MATERIAL FACTS**

On July 20, 2011, the Flagler County Sheriff's Office arrested Petitioner for the offenses of domestic violence misdemeanor battery and assault. (Appendix A). The victim is Pauline Flores, Petitioner's estranged wife and mother of his eleven-year-old daughter. Petitioner posted a \$2500 bond and was released. Mistakenly thinking that he was still on probation for a prior offense, Petitioner notified his probation office about the new charges and accompanying arrest. Petitioner was then arrested for the alleged violation of probation and held without bond. The State then filed a "no information" for the battery and assault misdemeanors and transferred the case to circuit court. The State then re-filed the previously charged misdemeanor allegations as felony battery [Sec. 784.03(2)], a third-degree felony, and burglary of a conveyance with the assault or battery therein [Sec. 810.02(2)(a)], a first-degree felony punishable by life. (Appendix B).

On July 25, 2011, Petitioner filed a motion for bond. (Appendix C). The motion set forth undisputed facts that (1) Petitioner is 32 years of age; (2) resides in Palm Coast, Florida; (3) has lived in Flagler County since 1992; (4) graduated from Flagler Palm Coast high school; (5) Petitioner's mother and brother reside in Flagler County; (6) Petitioner's father lives in Florida; (7) Petitioner owns his own business, specifically a property management company with five employees; and

(8) that the business requires Petitioner to guide the business on a daily basis.

On July 26, 2011, Petitioner's motion for bond was heard before the Honorable Raul Zambrano. (Appendix D, p. 1-87). As a preliminary matter, the trial court confirmed that its previous order terminating Petitioner's probation applied to all cases, not just one count. In light of that fact, all parties agreed that Petitioner was not in violation of any probation order when the newly alleged substantive offense occurred. (Appendix D, p. 4-25).

The State eschewed their chance to file a motion for pretrial detention under Florida Rule of Criminal Procedure 3.132, choosing instead to proceed under Florida Rule of Criminal Procedure 3.131. (Appendix D, p. 26-28). Procedurally, this allowed the State to attempt to prove that, as to the charge of burglary of a conveyance with an assault or battery therein, the proof of guilt was evident and presumption great. This also allowed the State to present hearsay evidence in addition to live testimony. *Castro v. State*, 914 So. 2d 467 (Fla. 5<sup>th</sup> DCA 2005).

Petitioner presented the testimony of Sid Weeks, an employee of the two companies owned by Petitioner and his wife, Pauline. (Appendix D, p. 29-39). Petitioner ran the property management part of the business while his wife, Pauline, ran the brokerage portion. Pauline was not capable of running the property management division and needed help from Weeks. On many occasions since

Petitioner's arrest, Pauline had expressed a desire for Petitioner to be released. Additionally, she did not appear to be in fear of him. Furthermore, the couple had hired lawyers and were initiating divorce proceedings.

Petitioner's mother testified that he would be able to live with her if he were released. Additionally, she would act as a go between so that the couple's daughter could spend appropriate time with each. (Appendix D, p. 40-41).

Petitioner took the stand and explained the separate natures of the family business. He promised to have no contact whatsoever if released on bond. He had hired his own divorce lawyer and was resigned to going on with his life. He wants only to save the business and provide for his family. He admitted to having non-violent contact with Pauline at Walmart that day, but denied any other inappropriate contact. (Appendix D, p. 42-50).

Pauline's mother testified at a bond hearing about the prior battery that Petitioner had committed on her daughter in 2009. The state introduced numerous photographs that depicted the injuries Pauline sustained in 2009. The trial court concluded that it was relevant that Petitioner had battered Pauline previously, was placed on probation (which he successfully completed), and then shortly thereafter, once again battered the same person. (Appendix D, p. 50-7). The remainder of the victim's mother's testimony dealt with the "very toxic" nature of their relationship.



The only testimony from the mother about the incident that resulted in the burglary charge was that Pauline went to Walmart that day and ran into Petitioner. Pauline later told her mother that she went running into the store crying for help and that no one would help her. She came home before the police responded to the scene. The mother described Pauline as shaking uncontrollably, such that she had to sit down. (Appendix D, P. 59-60).

The only other witness called by the State was Evelyn Robostini, a victim advocate from the Office of the State Attorney. Robostini reportedly had permission to speak for Pauline at the bond hearing. (Appendix D, p. 70-2). After Petitioner was released from jail, he called Pauline asking her go to the state attorney's office and drop the charges. (Appendix D, p. 72-4). The only other substantive testimony from the victim advocate dealt with Pauline's inability to testify due to her state of mind. (Appendix D, p. 75-6).

After hearing argument, the trial court stated:

Well, I have some serious concern for Mrs. Flores safety. Primarily I know what you're saying, that Count II [burglary with an assault/battery] seems excessive to you, but the biggest concern the Court has is Count I [felony battery]. If Mr. Flores cannot stop himself from assaulting her and causing her harm and stalking her, then that poses a serious threat to her safety, and that's, I think, what the biggest concern is for the court right now.

(Appendix D p. 84-5). The trial court then denied bond.

## **NATURE OF RELIEF SOUGHT**

An order granting Petitioner's immediate release from custody. Alternatively, Petitioner asks this Court to remand this cause to the trial court with directions to set a reasonable monetary bond.

## **ARGUMENT**

### **THE PETITIONER IS ENTITLED TO A REASONABLE BOND WITH APPROPRIATE CONDITIONS OF RELEASE.**

Article I, Section 14 of the Florida Constitution guarantees the right to pretrial release of all defendants charged with criminal offenses except those charged with capital felonies and certain life felonies. Florida Rule of Criminal Procedure 3.131(b)(1) states that unless the State has filed a motion for pretrial detention pursuant to rule 3.132, the court, at first appearance, "shall conduct a hearing to determine pretrial release." Rule 3.131(b)(2) states that "[t]he judge shall at the defendant's first appearance consider all available relevant factors to determine what form of release is necessary to assure the defendant's appearance."

Rule 3.131(b)(3) states:

In determining whether to release a defendant on bail or other conditions, and what that bail or those conditions may be, the court may consider the nature and circumstances of the offense charged and

the penalty provided by law; the weight of the evidence against the defendant; the defendant's family ties, length of residence in the community, employment history, financial resources, need for substance abuse evaluation and/or treatment, and mental condition; the defendant's past and present conduct, including any record of convictions, previous flight to avoid prosecution, or failure to appear at court proceedings; the nature and probability of danger that the defendant's release poses to the community; the source of funds used to post bail; whether the defendant is already on release pending resolution of another criminal proceeding or is on probation, parole, or other release pending completion of sentence; and any other facts the court considers relevant.

**A. Petitioner is being erroneously held with no bond for a third-degree felony.**

Initially, petitioner notes that the trial court appears to somewhat agree with (or at least recognize) defense counsel's argument that Count II (burglary of a conveyance with a battery/assault), "seems excessive." (Appendix D, p. 84-5). The trial court then clearly states that his "biggest concern... is Count I (felony battery). (Appendix D, p. 85). Shortly thereafter, the trial court denies bond apparently, based on his "biggest concern," Pauline's safety. (Appendix D, p. 85-6). Thus, the record clearly reflects that Petitioner's constitutional rights are being violated based on the fact that he is being held without bond for a third-degree felony, not for the charge of burglary with an assault. As such, this Court should immediately order Petitioner's release. *State v. Arthur*, 390 So.2d 717 (Fla.1980); see also Art. I, § 14, Fla. Const. See also generally *Best v. State*, 28 So.3d 134 (Fla.

5<sup>th</sup> DCA 2010).

**B. The State failed to meet the requisite heavy burden of proving that Petitioner committed a burglary of a conveyance with an assault/battery therein.**

In the alternative, Petitioner contends that the State failed to prove the proof is evident and the presumption great. In the present case, Petitioner is charged with felony battery, a third degree felony, and burglary of a conveyance with an assault or battery therein, a first degree felony punishable by life. Under the latter, more problematic charge, Petitioner may be held without bond where the proof is evident and presumption great for that particular charge. *State v. Arthur*, 390 So.2d 717, 719 (Fla.1980) (holding that, before pretrial detention may be ordered in a life felony case, State must show that "proof is evident or the presumption great"). See also Art. I, § 14, Fla. Const. Petitioner submits that the proof that he committed a first-degree felony punishable by life is far from evident nor is the presumption great.

The charging affidavit correctly and appropriately charges Petitioner with domestic violence battery and domestic violence assault, not a first-degree felony punishable by life. (Appendix A). The responding deputy sheriff prepared this charging affidavit after meeting with and interviewing the victim, Pauline Flores. Her voluntary statement is attached to the affidavit.(Appendix A, p. 3). Pauline's

statement makes no reference to a burglary. The only evidence that a burglary may have occurred is one brief reference in the charging affidavit. After Petitioner confronted his wife in the Walmart parking lot, she attempted to leave. Petitioner continued yelling at her and attempted to prevent her from leaving. Petitioner "reached inside Pauline's vehicle and began grabbing at her throat and arm. While he was doing this he stated, I'm going to kill you." (Appendix A, p. 2). Pauline was able to leave the Walmart parking lot, drive to a different store, go inside that store, before eventually getting back into her car and driving home. (Appendix A, p. 2).

The charging affidavit sets forth a classic case of domestic violence battery. Certainly, the state has failed to prove a first-degree felony punishable by life. Even if they have met that bare minimum of alleging a "burglary of a conveyance" with "an assault/battery therein," clearly the evidence does not meet the weighty standard that "the proof is evident and the presumption is great."

This provision has been construed to mean that one charged with a capital offense or an offense punishable by life imprisonment is "entitled to release on reasonable bail as a matter of right" unless "the proof is evident or the presumption great that [the accused] is guilty of the offense charged." *State v. Arthur*, 390 So.2d 717, 718 (Fla.1980). Moreover, because the provision "embodies the

principle that the presumption of innocence abides in the accused for all purposes while awaiting trial," the burden rests on the State to establish that "the proof of guilt is evident or the presumption is great." *Id.* at 719-20 (footnote omitted).

The degree of proof which the State must present to carry its burden in such a case has long been held to be a higher one than that of guilt to the exclusion of all reasonable doubt required for a criminal conviction. *E.g.*, *State ex rel. Van Eeghen v. Williams*, 87 So.2d 45 (Fla.1956); *Russell v. State*, 71 Fla. 236, 71 So. 27 (1916). Thus, in *Russell*, the court said:

The question is not whether the evidence adduced on an application for bail is sufficient to establish guilt beyond a reasonable doubt, but whether the evidence is sufficient to establish that degree of proof where the judge to whom the application is made may say that guilt is evident or the presumption is great, which is a greater degree of proof than that establishing guilt merely to the exclusion of a reasonable doubt.

71 Fla. at 240-41, 71 So. at 28.

As stated in *Kirkland v. Fortune*, 661 So.2d 395, 397 (Fla.1st DCA 1995):

The word "evident" is defined by Webster as "clear to the understanding and satisfactory to the judgment." Synonyms: "Manifest, plain, clear, obvious, conclusive." The word "manifest" is defined as follows: "To put beyond question of doubt." In a trial this degree of proof is not required, for it not infrequently happens that upon a conviction the court will refuse to grant a new trial because there is evidence to support the verdict, although to his mind guilt may not have been established to the point of being manifest, obvious, beyond a question of doubt, yet it is to the court to whom application for bail is

made, and his judgment is invoked as to the degree of proof established by the evidence, and not what a petit jury not yet impaneled may possibly decide as to the probative force of the evidence.

Clearly the State has failed in meeting this extremely heavy burden that Petitioner committed a first degree felony punishable by life. The requisite evidence is simply not there.

**C. The trial court improperly, and over objection, based its ruling on matters that were irrelevant and outside the record.**

Janet Ivans, Pauline Flores's mother, identified photographs depicting injuries that her daughter suffered from a 2009 domestic violence incident committed by Petitioner. Defense counsel acknowledged that Petitioner had been previously convicted of battery, but pointed out that Petitioner had successfully completed his probation for that conviction. When the trial court ascertained that the prior case involved the same victim, Pauline, the court overruled the objection and considered the injuries inflicted in the previous, now closed case. (Appendix D, p. 50-7). The trial court stated explicitly on the record that he believed that it was relevant if a person was accused once before of battering a person and, within a short time, batters the same person again. (Appendix D, p. 55-6).

Additionally, the trial court clearly considered matters beyond the record of

the instant case. The trial court stated that he was familiar with the prior case of battery, because he heard the injunction hearing. The trial court stated that he did not remember being involved in the criminal case, but was involved in the issuance of the injunction. (Appendix D, p. 52). Petitioner submits that the trial court's consideration of a prior unrelated judicial proceeding involving these two individuals was improper and violated Petitioner's right to due process of law.

Furthermore, the record clearly reflects that the trial court's involvement in the prior proceeding substantially impacted the court's decision to detain Petitioner with no bond. Such a consideration of extrajudicial matters is unfair and inappropriate. See, e.g., *C. G. H. v. State*, 404 So.2d 400 (Fla. 5<sup>th</sup> DCA 1981). (Improper for trial court to proceed on his own independent and extrajudicial knowledge of appellant and her family.) The trial court based his denial of bond on the prior proceeding and the evidence (the photographs) adduced therein. All of this was done over Petitioner's objection. (Appendix D, p. 50-7).

As previously pointed out (see subheading A, *supra*), the trial court seemed to be focused mainly on the safety of Pauline Flores. (Appendix D, p. 84-5). In ruling, the trial court expressed understanding that count two (the first-degree felony punishable by life) seemed excessive to defense counsel. The trial court then stated that his biggest concern was count one (felony battery, a third-degree felony).



Specifically, the trial court stated that:

If [Petitioner] cannot stop himself from assaulting her and causing her harm and stalking her, then that poses a serious threat to her safety, and that's, I think, what the biggest concern is for the court right now.

(Appendix D, p. 84-5). It appears from the record that the trial court is holding Petitioner without bond based on a third-degree felony, rather than the first-degree felony punishable by life. Petitioner submits that this is completely inappropriate under the Florida Constitution and the applicable case law.

**D. Petitioner met his burden of showing that pretrial release was appropriate under the circumstances of this case.**

Law enforcement originally arrested and charged Petitioner with two counts of domestic violence, both misdemeanors. (Appendix A). Petitioner bonded out after posting a monetary security of \$2500. Petitioner remained at liberty without further incident until his re-arrest based on the mistaken impression that Petitioner was still on probation. Petitioner was then held without bond only because of the mistaken impression that Petitioner had violated his probation by committing a new, substantive offense. (Appendix C).

As the Supreme Court of Florida stated in the seminal case on this issue:

The constitutional provision does not require that bail release be denied to all persons charged with capital offenses or offenses punishable by life imprisonment where the proof of guilt is evident or the presumption great.

**State v. Arthur**, 390 So. 2d 717, 718 (Fla. 1980). The court went on to hold:

The state's interest in securing the defendant's presence at trial is extremely important. But it does not so outweigh the defendant's interest in retaining his liberty as to justify denying completely the opportunity to convince the court that release on bail is appropriate. When the proof is evident or the presumption great that the accused committed a capital or life imprisonment offense, the accused may still come forward with a showing addressed to the court's discretion to grant or deny bail.

**State v. Arthur**, 390 So. 2d 717, 719 (Fla. 1980). The **Arthur** court's primary focus is the likelihood that the accused will flee:

If, after considering the defendant's responsive showing, the court finds that the proof is evident or the presumption great, the court then has the discretion to grant or deny bail. On this issue, the burden is on the accused to demonstrate that release on bail is appropriate. **It is with regard to this question that consideration of the likelihood that the accused will flee, regardless of the sureties required, becomes appropriate.**

**State v. Arthur**, 390 So. 2d 717, 720 (Fla. 1980). (Emphasis added.)

Petitioner submits that the record clearly reflects that he will appear to face the pending charges. Petitioner has deep roots in the community, a thriving business, and many local family ties. As pointed out at the trial court level, the State chose to significantly escalate the original charge from a misdemeanor to a first-degree felony punishable by life. Petitioner submits that it is highly unlikely that these charges will be resolved at that same level. Additionally, as pointed out

below, Petitioner would not be in a "no bond" posture absent the initial confusion over his probationary status. (Appendix D, p. 78-9, 85-6).

**E. The trial court failed to make an express finding that the proof of the burglary was evident and the presumption great.**

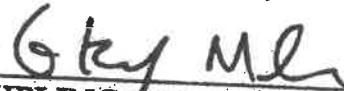
After hearing testimony and argument, the trial court announced its intention to rule. In doing so, the trial court stated simply, "I'm going to deny the motion for bond. Thank you." (Appendix D, p. 86). The trial court failed to assess the nature and weight of the evidence presented. Petitioner submits that the trial court should have explicitly made a finding, one way or the other, that the proof of the first-degree felony punishable by life was evident and that the presumption was great. Petitioner cannot cite to any authority where a trial court has been reversed for failing to make a specific finding. However, the majority of the cases make reference to a finding by the trial court. See, e.g., *Bleiweiss v. State*, 24 So.3d 1215 (Fla. 4<sup>th</sup> DCA 2009).

As argued elsewhere in this petition, Petitioner contends that the trial court based its ruling on inappropriate, irrelevant, and extrajudicial matters. This lends further support to the conclusion that the trial court did not specifically rule on the ultimate issue.

**CONCLUSION**

For the foregoing reasons, Petitioner respectfully requests that this Honorable Court issue an order granting his immediate release from custody. Alternatively, Petitioner asks this Court to remand this cause to the trial court with directions to set a reasonable monetary bond with appropriate conditions of release.

Respectfully submitted,



G. KIPLING MILLER, ESQUIRE

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Attorney for Defendant

COUNSEL FOR THE PETITIONER

**CERTIFICATE OF FONT**

I certify that the font used in this petition is 14 point proportionally spaced Times New Roman.



G. KIPLING MILLER, ESQUIRE

Florida Bar No.: 0984884

**CERTIFICATE OF SERVICE**

I certify that true and correct copies of this petition and accompanying appendix have been hand delivered to the Assistant State Attorney, Doug Stanford, Esquire, 1769 E. Moody Blvd., Building 1, 3<sup>rd</sup> Floor, Bunnell, Florida 32110, by hand delivery to Mr. Robert Flores, 17 Forest Lane, Palm Coast, Florida 32137 and to by U.S. Mail to the Flagler County Sheriff's Office, 1001 Justice Lane, Bunnell, Florida on this 1<sup>st</sup> day of August, 2011.



**G. KIPLING MILLER, ESQUIRE**

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Attorney for Defendant

# AMERIPRISE BROKERAGE

**Total value: \$518,065.63** Day change: **-1.48%**

Retrieved at 08/09/2019 10:41 AM ET Retrieved at 08/09/2019 10:41 AM ET

Max available for withdrawal: \$1,021.22 Owner: GEORGE KIPLING  
Tax status: Non-Qualified MILLER

## Positions

[Security Type](#) | [Security Type Chart](#)

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### Cash Equivalents (0.20%)

Retrieved at 08/09/2019 10:42 AM ET

Description	Mkt. Value (\$)
Cash	\$914.22
Margin	\$107.92
<b>Total Cash Equivalents</b>	<b>\$1,022.14</b>

### Equities (89.81%)

Retrieved at 08/09/2019 10:42 AM ET (All Prices Delayed) [Save](#) [Reset view](#) [Columns](#)

Symbol	Description	Quantity	Mkt. Price	Mkt. Value	Day Range	52 WK Range	Today's Change
AAPL	APPLE INC	49.000					
AEP	AMERICAN ELECTRIC POWER COMPANY INC	300.000	\$				
BHP	BHP GROUP LTD SPON ADR	26.000	\$				%]
CB	CHUBB LTD	30.000					
CE	CELANESE CORP DEL SER A	39.000	\$				
CVX	CHEVRON CORP	18.000	\$				
DIS	WALT DISNEY CO	75.000	\$				]
ETN	EATON CORP PLC	16.000	\$				%]

Symbol	Description	Quantity	Mkt. Price	Mkt. Value	Day Range	52 WK Range	Today's Change
GE	GENERAL ELECTRIC CO	175.000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED] 1.55%
GPRO	GOPRO INC CL A	1250.000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
GS	GOLDMAN SACHS GROUP INC	5.000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
HD	HOME DEPOT INC	88.000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
IBM	INTL BUSINESS MACHINES CORP	37.000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
JNJ	JOHNSON & JOHNSON	54.000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED] 1%
JPM	JPMORGAN CHASE & CO	91.000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
KHC	KRAFT HEINZ CO	256.000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
LIN	LINDE PLC	12.000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
LTHM	LIVENT CORP	32.000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED] 26%
MCD	MCDONALDS CORP	525.000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED] 54%
MO	ALTRIA GROUP INC	802.000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
MSFT	MICROSOFT CORP	75.000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED] 0.91%
NEE	NEXTERA ENERGY INC	50.000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED] %
NKTR	NEKTAR THERAPEUTICS	500.000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
PG	PROCTER & GAMBLE CO	125.000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED] %
PM	PHILIP MORRIS INTL INC	481.000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED] 2%
SOUHY	SOUTH32 LTD SPONS ADR	10.000	\$9.75	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED] %
T	AT&T INC	65.000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED] %
UIS	UNISYS CORP NEW	10.000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED] 3.33%
UNH	UNITEDHEALTH GROUP INC	30.000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED] 0.48%
UNP	UNION PACIFIC CORP	18.000	\$1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED] 15.099%

Symbol	Description	Quantity	Mkt. Price	Mkt. Value	Day Range	52 WK Range	Today's Change
USB	U S BANCORP DE NEW	44.000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
UTX	UNITED TECHNOLOGIES CORP	19.000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
VZ	VERIZON COMMUNICATIONS INC	100.000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	645.00 [-0.27%]
XOM	EXXON MOBIL CORP	1211.000	\$7 [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED] %]
<b>Total Equities</b>				<b>\$465,297.18</b>			<b>-\$7,676.89 [-1.62%]</b>

**Traded Funds (6.08%)**

Retrieved at 08/09/2019 10:42 AM ET (All Prices Delayed)

Symbol	Description	Quantity	Mkt. Price	Mkt. Value	Day Range	52 WK Range	Today's Change
RWX	SPDR DOW JONES INTL REAL ESTATE ETF	280.000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
VNQ	VANGUARD REAL ESTATE INDEX ETF	230.000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
<b>Total Traded Funds</b>				<b>\$31,512.30</b>			<b>-\$132.50 [-0.42%]</b>

**Mutual Funds & UITs (3.91%)**

Symbol	Description	Quantity	Mkt. Price	Mkt. Value	As Of	Today's Change
OHYFX	JPMORGAN HIGH YIELD CL I	2813.897	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
<b>Total Mutual Funds &amp; UITs</b>				<b>\$20,231.91</b>		<b>unch [0.00%]</b>

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The displayed value of your account and current market value of your securities may be updated during market hours using at least 15-minute delayed quotes for exchange-traded securities. Market data should be used for informational purposes only and is subject to change.

Brokerage sweep detail: AIMMA bank balances may not be real time and may not reflect intraday activity. Dreyfus money market balances are real time and reflect intraday activity.

Your total market value may not always equal the sum of the individual security market values due to rounding of the underlying asset values.

Use of available margin will create a margin loan which will result in interest charges. Margin lending terms are outlined in your Ameriprise Brokerage Client Agreement and the risks of margin are outlined in the Margin Risk Disclosure provided to you at account opening and as disclosed on your statement.

Valuation of Alternative Investments: Any limited partnerships (LPs), hedge fund offerings (HFOs), non-traded real estate investment trusts (REITs), non-traded business development companies (BDCs), non-traded closed-end funds, real estate private placement (REPPs), tenant-in-common real estate securities (1031s), managed futures funds (MFFs), private equity offerings or other alternative investments (collectively, "Alternative Investments"), that are not listed on a national exchange are generally illiquid because no formal trading market exists for these securities. The values for such Alternative Investments may be different from the purchase price and may not necessarily be realized if the issuer liquidates the security or if you sell some or all of your positions. The valuation listed for such Alternative Investments is either the initial offering price or an estimated value, both of which have been provided by the issuer. Other than the initial offering price, the value of the positions you hold represent estimates of your interest in the net assets of the program, and are reflected in the total value of your account shown herein. In limited circumstances, generally where the position has been purchased through another financial institution, the valuation may be provided by an independent third party pricing agent. Each issuer of an Alternative Investment or third party pricing agent may have a different method of valuation, and may apply various methods of valuation throughout the life of the investment. Generally, the factors considered include, but are not limited to: actual or estimated property or securities values, capitalization rates, acquisition costs, current and or future cash flows, activity in an informal secondary market or overall performance. If the value of the positions are reflected as N/A, pricing information is not available. For publicly registered companies, the valuation methodology is described in the issuer's annual report and other current periodic reports, which are available to you. For unregistered products/private placements, contact the managing general partner or company for further information about valuation. The number of units owned has been provided by the management of each program and may not necessarily reflect activity after the initial purchase.

For a period of time up to 150 days following the second anniversary of the breaking of escrow for an offering, a non-traded REIT and/or direct participation program sponsor may use a net investment methodology to calculate a per share estimated value. IMPORTANT - If the net investment methodology is used, part of your distribution will likely include a return of capital. Any distribution that represents a return of capital reduces the estimated per share value shown on your account statement. Please review the non-traded REIT's or direct participation program's most recent annual report and other current periodic report for an explanation of the method by which the value was developed and the date of valuation. Non-traded REITs and other direct participation programs are not listed on a securities exchange, are generally illiquid, and even if a client is able to sell the securities, the price received may be less than the per share estimated value provided in the account statement.

The price for securities traded on an exchange will fluctuate during market hours. As a result, account balances may change throughout the day.

The mutual fund price and net asset value are based on the most recent information provided by the fund company.

Realized Gain/Loss information for positions opened (bought) or closed (sold) will not be reflected until the following day. When a covered investment is sold, we are required to report the proceeds and cost basis to the IRS. When a noncovered investment is sold, we are generally required to report the proceeds but not the cost basis to the IRS.

The cost basis information shown here may not include changes due to corporate actions (such as mergers, spin-offs, stock dividends or cash dividends in lieu of fractional shares), wash sales, certain mutual fund adjustments, returns of capital or adjustments to fixed income securities (including early prepayment of principal, premium amortization, accrual of market discount or original issue discount) or transfers into Ameriprise Financial by new or existing clients, particularly for noncovered securities.

Traditional/Rollover/Roth/SEP/SIMPLE IRAs, as well as employer sponsored qualified retirement plans do not have cost basis. Cost basis shown here may be incomplete or inaccurate and should not be used to make trading decisions or relied upon in preparing your tax return.

The calculation of realized or unrealized gain/loss shown here does not include commissions or transaction fees. Consult your tax advisor or attorney.



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a Employee's social security no. [REDACTED]		<b>Copy B--To Be Filed With Employee's FEDERAL Tax Return.</b> OMB No. 1545-0008							
b Employer identification number (EIN) 27-1911725		1 Wages, tips, other comp. 83333.30			2 Federal income tax withheld 15150.00				
c Employer's name, address, and ZIP code G. KIPLING MILLER, INC. KOLEILAT & MILLER 500 NORTH OLEANDER AVENUE DAYTONA BEACH, FL 32118		3 Social security wages 83333.30			4 Social security tax withheld 5166.66				
		5 Medicare wages and tips 83333.30			6 Medicare tax withheld 1208.33				
		7 Social security tips			8 Allocated tips				
		9			10 Dependent care benefits				
d Control number 001		11 Nonqualified plans			12a See instructions for box 12				
e Employee's name, address, and ZIP code G. KIPLING MILLER 500 NORTH OLEANDER AVENUE DAYTONA BEACH, FL 32118		13 Statutory employee Retirement plan Third-party sick pay			12b				
		14 Other			12c				
					12d				
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			

**Form W-2 Wage and Tax Statement** **2016** 38-2099803 Department of the Treasury -- Internal Revenue Service  
 This information is being furnished to the Internal Revenue Service.  
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a Employee's social security no. [REDACTED]		<b>Copy C--For EMPLOYEE'S RECORDS (See Notice to Employee.)</b> OMB No. 1545-0008							
b Employer identification number (EIN) 27-1911725		1 Wages, tips, other comp. 83333.30			2 Federal income tax withheld 15150.00				
c Employer's name, address, and ZIP code G. KIPLING MILLER, INC. KOLEILAT & MILLER 500 NORTH OLEANDER AVENUE DAYTONA BEACH, FL 32118		3 Social security wages 83333.30			4 Social security tax withheld 5166.66				
		5 Medicare wages and tips 83333.30			6 Medicare tax withheld 1208.33				
		7 Social security tips			8 Allocated tips				
		9			10 Dependent care benefits				
d Control number 001		11 Nonqualified plans			12a See instructions for box 12				
e Employee's name, address, and ZIP code G. KIPLING MILLER 500 NORTH OLEANDER AVENUE DAYTONA BEACH, FL 32118		13 Statutory employee Retirement plan Third-party sick pay			12b				
		14 Other			12c				
					12d				
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			

**Form W-2 Wage and Tax Statement** **2016** 38-2099803 Department of the Treasury -- Internal Revenue Service  
 This information is being furnished to the Internal Revenue Service, if you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

a Employee's social security no.		<b>Copy B--To Be Filed With Employee's FEDERAL Tax Return.</b> OMB No. 1545-0008							
b Employer identification number (EIN) 56-2380370		1 Wages, tips, other comp. 106153.76			2 Federal income tax withheld 20604.00				
c Employer's name, address, and ZIP code LAUREN Y. KOLEILAT, INC. 500 NORTH OLEANDER AVENUE DAYTONA BEACH, FL 32118		3 Social security wages 106153.76			4 Social security tax withheld 6581.53				
		5 Medicare wages and tips 106153.76			6 Medicare tax withheld 1539.23				
		7 Social security tips			8 Allocated tips				
d Control number		9 Verification code			10 Dependent care benefits				
e Employee's name, address, and ZIP code GEORGE K. MILLER  242 OCEAN PALM DRIVE FLAGLER BEACH, FL 32136		11 Nonqualified plans			12a See instructions for box 12				
		13 Statutory employee Retirement plan Third-party sick pay			12b				
		14 Other			12c				
					12d				
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			

**Wage and Tax  
Form W-2 Statement**

**2017**

Department of the Treasury -- Internal Revenue Service

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a Employee's social security no.		<b>Copy C--For EMPLOYEE'S RECORDS (See Notice to Employee.)</b> OMB No. 1545-0008							
b Employer identification number (EIN) 56-2380370		1 Wages, tips, other comp. 106153.76			2 Federal income tax withheld 20604.00				
c Employer's name, address, and ZIP code LAUREN Y. KOLEILAT, INC. 500 NORTH OLEANDER AVENUE DAYTONA BEACH, FL 32118		3 Social security wages 106153.76			4 Social security tax withheld 6581.53				
		5 Medicare wages and tips 106153.76			6 Medicare tax withheld 1539.23				
		7 Social security tips			8 Allocated tips				
d Control number		9 Verification code			10 Dependent care benefits				
e Employee's name, address, and ZIP code GEORGE K. MILLER  242 OCEAN PALM DRIVE FLAGLER BEACH, FL 32136		11 Nonqualified plans			12a See instructions for box 12				
		13 Statutory employee Retirement plan Third-party sick pay			12b				
		14 Other			12c				
					12d				
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			

**Wage and Tax  
Form W-2 Statement**

**2017**

Department of the Treasury -- Internal Revenue Service

This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

a Employee's social security number <b>383-52-1312</b>		<b>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</b> OMB No. 1545-0008			
b Employer identification number (EIN) <b>56-2380370</b>		1 Wages, tips, other compensation <b>119999.88</b>		2 Federal income tax withheld <b>20335.00</b>	
c Employer's name, address, and ZIP code <b>LAUREN Y. KOLEILAT, INC. 500 NORTH OLEANDER AVENUE DAYTONA BEACH, FL 32118</b>		3 Social security wages <b>119999.88</b>		4 Social security tax withheld <b>7439.99</b>	
		5 Medicare wages and tips <b>119999.88</b>		6 Medicare tax withheld <b>1740.00</b>	
		7 Social security tips		8 Allocated tips	
		9 Verification code		10 Dependent care benefits	
d Control number		11 Nonqualified plans		12a See instructions for box 12	
e Employee's name, address, and ZIP code <b>GEORGE K. MILLER  242 OCEAN PALM DRIVE FLAGLER BEACH, FL 32136</b>		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

**Form W-2 Wage and Tax Statement**

**2018**

Department of the Treasury - Internal Revenue Service

This information is being furnished to the Internal Revenue Service.

a Employee's social security number <b>383-52-1312</b>		<b>Copy C - For EMPLOYEE'S RECORDS (See Notice to Employee.)</b> OMB No. 1545-0008			
b Employer identification number (EIN) <b>56-2380370</b>		1 Wages, tips, other compensation <b>119999.88</b>		2 Federal income tax withheld <b>20335.00</b>	
c Employer's name, address, and ZIP code <b>LAUREN Y. KOLEILAT, INC. 500 NORTH OLEANDER AVENUE DAYTONA BEACH, FL 32118</b>		3 Social security wages <b>119999.88</b>		4 Social security tax withheld <b>7439.99</b>	
		5 Medicare wages and tips <b>119999.88</b>		6 Medicare tax withheld <b>1740.00</b>	
		7 Social security tips		8 Allocated tips	
		9 Verification code		10 Dependent care benefits	
d Control number		11 Nonqualified plans		12a See instructions for box 12	
e Employee's name, address, and ZIP code <b>GEORGE K. MILLER  242 OCEAN PALM DRIVE FLAGLER BEACH, FL 32136</b>		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

**Form W-2 Wage and Tax Statement**

**2018**

Department of the Treasury - Internal Revenue Service

This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

8 BW2B8C NTF 2582180 BW2E8C

Department of the Treasury  
Internal Revenue Service

▶ Don't send to the IRS. This isn't a tax return.  
▶ Keep this form for your records.  
▶ Information about Form 8879 and its instructions is at [www.irs.gov/form8879](http://www.irs.gov/form8879).

**2016**

Submission Identification Number (SID) ▶ 5958322017086000kftc

Taxpayer's name  
GEORGE K MILLER  
Spouse's name

Social security number  
[Redacted]  
Spouse's social security number

**Part I Tax Return Information — Tax Year Ending December 31, 2016 (Whole dollars only)**

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; Form 1040NR, line 37)		
2	Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12; Form 1040NR, line 61)	1	108,031.
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7; Form 1040NR, line 62a)	2	13,540.
4	Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	3	15,150.
5	Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14; Form 1040NR, line 75)	4	1,610.
		5	

**Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)**

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2016, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

I authorize David Dougherty, CPA to enter or generate my PIN 

2	1	3	1	2
---	---	---	---	---

 as my signature on my tax year 2016 electronically filed income tax return.  
 I will enter my PIN as my signature on my tax year 2016 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

**Spouse's PIN: check one box only**

I authorize \_\_\_\_\_ to enter or generate my PIN 

--	--	--	--	--

 as my signature on my tax year 2016 electronically filed income tax return.  
 I will enter my PIN as my signature on my tax year 2016 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

**Practitioner PIN Method Returns Only—continue below**  
**Part III Certification and Authentication — Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 

5	9	5	8	3	2	3	7	6	8	5
---	---	---	---	---	---	---	---	---	---	---

  
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2016 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ \_\_\_\_\_ Date ▶ 08/07/2019

**ERO Must Retain This Form — See Instructions**  
**Don't Submit This Form to the IRS Unless Requested To Do So**

## Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for participating in IRS e-file.

Taxpayer name 381-52-1312  
GEORGE K MILLER

Taxpayer address (optional)

242 S PAIN DRIVE  
FLAGLER BEACH FL 32136

1.  Your federal income tax return for 2016 was filed electronically with the Philadelphia Submission Processing Center. The electronic filing services were provided by David Dougherty, CPA.
2.  Your return was accepted on 03/27/2017 using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is [REDACTED].
3.  Your return was accepted on \_\_\_\_\_ Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4.  Your electronic funds withdrawal payment request was accepted for processing.
5.  Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6.  Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on \_\_\_\_\_. The Submission ID assigned to your extension is \_\_\_\_\_.

**DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.  
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

### If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at [www.irs.gov](http://www.irs.gov), or you can call the IRS toll-free at 1-800-829-1040.

### If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to [www.irs.gov](http://www.irs.gov) and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

The IRS uses refunds to cover overdue taxes and notifies you when this occurs. The Fiscal Service offsets refunds through the Treasury Offset Program to cover past due child support, federal agency non-tax debts such as student loans and state income tax obligations. Fiscal Service sends you an offset notice if it applies your refund or part of your refund to non-tax debts. If you have questions about the offset, contact the agency identified in the notice. You may also call the Treasury Offset Program Call Center at 1-800-304-3107, if you have additional questions.

### **If You Owe Tax**

If your return has a balance due, you must pay the amount you owe by the prescribed due date. If you paid by electronic funds withdrawal (direct debit) or by credit card, no voucher is needed. The credit card service providers will charge a convenience fee based on the amount of taxes you are paying. The fees and the type of credit or debit cards accepted may vary between providers. You will be told the amount of the fee during the transaction and you will be given the option to either continue or end the transaction. For information on paying your taxes electronically, including by credit or debit card, go to [www.irs.gov/e-pay](http://www.irs.gov/e-pay).

If you are not paying electronically you may use Form 1040-V, Payment Voucher, which you can obtain from your Electronic Return Originator. If the IRS does not receive your payment by the prescribed due date, you will receive a notice that requests full payment of the tax due, plus penalties and interest. If you can not pay the amount in full, complete Form 9465, Installment Agreement Request, which you may file electronically. To apply for an installment agreement online, go to [www.irs.gov](http://www.irs.gov). You may also order Form 9465 by calling 1-800-TAX-FORM (1-800-829-3676). If approved, the IRS charges a user fee to set up an installment agreement.

### **If You Need to Inquire About Your Electronic Funds Withdrawal Payment**

You may call 1-888-353-4537 to inquire about the status of your electronic funds withdrawal payment. If there is a change to the bank account information included on your return, you should call this number to cancel a scheduled payment. You should have available the social security number of the first person listed on the tax return, the payment amount, and the bank account number. Cancellation requests must be received no later than 11:59 p.m. E.T. two business days prior to the scheduled payment date.

### **Tax Refund Related Financial Products**

Financial institutions offer a variety of financial products to taxpayers based on their refunds. Contracts for financial products are between you and the financial institution. The IRS is not associated with the contract. **If you have questions about tax refund related products, contact your Electronic Return Originator or the lender.**

You have requested direct deposit of your refund into your account. You can generally expect your refund within 21 days. For the latest information on the status of your refund go to [www.irs.gov](http://www.irs.gov) and select the 'Where's My Refund?' link under Refunds.

For the year Jan. 1–Dec. 31, 2016, or other tax year beginning

, 2016, ending

, 20

See separate instructions.

Your first name and initial

Last name

GEORGE K

MILLER

Your social security number

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

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

Make sure the SSN(s) above and on line 6c are correct.

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

FLAGLER BEACH FL 32136

Presidential Election Campaign

Foreign country name

Foreign province/state/county

Foreign postal code

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

Filing Status

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

Check only one box.

Exemptions

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

Boxes checked on 6a and 6b 1

Table with 4 columns: (1) First name Last name, (2) Dependent's social security number, (3) Dependent's relationship to you, (4) if child under age 17 qualifying for child tax credit (see instructions). Row 1: MAXWELL G MILLER, [redacted], Son, [checked]

No. of children on 6c who: 1

lived with you 1
did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above 2

Income

Table with 22 rows of income categories and amounts. Line 7: 83,333. Line 9a: 22,269. Line 13: -3,000. Line 17: 5,429. Line 22: 108,031.

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

If you did not get a W-2, see instructions.

Adjusted Gross Income

Table with 13 rows of adjustments to income. Line 36: 108,031. Line 37: 108,031.



Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 108,031.

39a Check  You were born before January 2, 1952,  Blind.  Spouse was born before January 2, 1952,  Blind. Total boxes checked  39a

b If your spouse itemizes on a separate return or you were a dual-status alien, check here  39b

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 17,477.

41 Subtract line 40 from line 38 41 90,554.

42 Exemptions. If line 38 is \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions 42 8,100.

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 82,454.

44 Tax (see instructions). Check if any from: a  Form(s) 8814 b  Form 4972 c  44 13,540.

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 13,540.

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  3800 b  8801 c  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 13,540.

**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

Other Taxes

57 Self-employment tax. Attach Schedule SE 57

58 Unreported social security and Medicare tax from Form: a  4137 b  8919 58

59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 59

60a Household employment taxes from Schedule H 60a

b First-time homebuyer credit repayment. Attach Form 5405 if required 60b

61 Health care: individual responsibility (see instructions) Full-year coverage  61

62 Taxes from: a  Form 8959 b  Form 8960 c  Instructions; enter code(s) 62

63 Add lines 56 through 62. This is your total tax 63 13,540.

Payments

If you have a qualifying child, attach Schedule EIC.

64 Federal income tax withheld from Forms W-2 and 1099 64 15,150.

65 2016 estimated tax payments and amount applied from 2015 return 65

66a Earned income credit (EIC) 66a

b Nontaxable combat pay election 66b

67 Additional child tax credit. Attach Schedule 8812 67

68 American opportunity credit from Form 8863, line 8 68

69 Net premium tax credit. Attach Form 8962 69

70 Amount paid with request for extension to file 70

71 Excess social security and tier 1 RRTA tax withheld 71

72 Credit for federal tax on fuels. Attach Form 4136 72

73 Credits from Form: a  2439 b  Reserved c  8885 d  73

74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments 74 15,150.

Refund

Direct deposit? See instructions.

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid 75 1,610.

76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here  76a 1,610.

b Routing number

d Account number

c Type:  Checking  Savings

77 Amount of line 75 you want applied to your 2017 estimated tax 77

Amount You Owe

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

79 Estimated tax penalty (see instructions) 79

Third Party Designee

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

Designee's name \_\_\_\_\_ Phone no. \_\_\_\_\_

Personal identification number (PIN) \_\_\_\_\_

Sign Here

Joint return? See instructions. Keep a copy for your records.

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

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

ATTORNEY

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

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date

DAVID S. RAUSCHENBERGER \_\_\_\_\_ 08/07/2019

Firm's name ▶ David Dougherty, CPA

Firm's address ▶ 465 Summerhaven Dr., Suite D DeBary FL 32713

Check  if self-employed PTIN \_\_\_\_\_

Firm's EIN \_\_\_\_\_

Phone no. \_\_\_\_\_

**SCHEDULE A  
(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

**2016**

Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service (99)

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

► Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

GEORGE K MILLER

**Medical and Dental Expenses**

**Caution:** Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see instructions) . . . . .
- 2 Enter amount from Form 1040, line 38 **2** . . . . .
- 3 Multiply line 2 by 10% (0.10). But if either you or your spouse was born before January 2, 1952, multiply line 2 by 7.5% (0.075) instead . . . . .
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . .

**Taxes You Paid**

- 5 State and local (check only one box):
  - a  Income taxes, or
  - b  General sales taxes
- 6 Real estate taxes (see instructions) . . . . .
- 7 Personal property taxes . . . . .
- 8 Other taxes. List type and amount ►  
Foreign taxes from interest & dividends . . . . .
- 9 Add lines 5 through 8 . . . . .

**Interest You Paid**

- 10 Home mortgage interest and points reported to you on Form 1098 . . . . .
- 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►  
.....
- 12 Points not reported to you on Form 1098. See instructions for special rules . . . . .
- 13 Mortgage insurance premiums (see instructions) . . . . .
- 14 Investment interest. Attach Form 4952 if required. (See instructions.) . . . . .
- 15 Add lines 10 through 14 . . . . .

**Note:**  
Your mortgage interest deduction may be limited (see instructions).

**Gifts to Charity**

If you made a gift and got a benefit for it, see instructions.

- 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .
- 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 . . . . .
- 18 Carryover from prior year . . . . .
- 19 Add lines 16 through 18 . . . . .

**Casualty and Theft Losses**

- 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) . . . . .

**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.) ► . . . . .
- 22 Tax preparation fees . . . . .
- 23 Other expenses—investment interest, deposit box, etc. List type and amount ►  
.....
- 24 Add lines 21 through 23 . . . . .
- 25 Enter amount from Form 1040, line 38 **25** . . . . .
- 26 Multiply line 25 by 2% (0.02) . . . . .
- 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- . . . . .

**Other Miscellaneous Deductions**

- 28 Other—from list in instructions. List type and amount ►  
.....

**Total Itemized Deductions**

- 29 Is Form 1040, line 38, over \$155,650?
  - 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.
  - 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 D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.  
▶ Information about Schedule D and its separate instructions is at [www.irs.gov/scheduled](http://www.irs.gov/scheduled).  
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

**2016**  
Attachment  
Sequence No. 12

Name(s) shown on return  
GEORGE K MILLER

Your social security number  
[REDACTED]

**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

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)
<b>1a</b> 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 . . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	5.	5.		0.
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7</b> <b>Net short-term capital gain or (loss)</b> . 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 the back . . . . .				<b>7</b> 0.

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

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)
<b>8a</b> 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 . . . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	14,902.	19,266.		-4,364.
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .	26,779.	30,263.		-3,484.
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> 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 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b> 4,840.
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15</b> <b>Net long-term capital gain or (loss)</b> . Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .				<b>15</b> -3,008.

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

REV 05/22/18 PRO

Schedule D (Form 1040) 2016

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>	<b>16</b>	-3,008.
<p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p> <p><input type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>		
<p><b>18</b> Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . ▶</p>	<b>18</b>	
<p><b>19</b> Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . . . ▶</p>	<b>19</b>	
<p><b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Don't</b> complete lines 21 and 22 below.</p> <p><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p>		
<p><b>21</b> If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul>	<b>21</b>	( 3,000. )
<p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<p><b>22</b> Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).</p> <p><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.</p>		

# Sales and Other Dispositions of Capital Assets

Department of the Treasury  
Internal Revenue Service

► Information about Form 8949 and its separate instructions is at [www.irs.gov/form8949](http://www.irs.gov/form8949).

► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

GEORGE K MILLER

Social Security number or taxpayer identification number

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part I Short-Term.** Transactions involving capital assets you held 1 year or less are short term. For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
- (B)** Short-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS
- (C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	AMERICAN ENTERPRISE INVESTMENT SERVICE, INC.			5.	5.			0.
<p><b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ►</p>								
				5.	5.			0.

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side  
**GEORGE K MILLER**

Social security number or taxpayer identification number  
[REDACTED]

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	AMERICAN ENTERPRISE INVESTMENT SERVICE, INC.			14,902.	19,266.			-4,364.
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if <b>Box D</b> above is checked), line 9 (if <b>Box E</b> above is checked), or line 10 (if <b>Box F</b> above is checked) ▶				14,902.	19,266.			-4,364.

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side  
 GEORGE K MILLER

Social security number or taxpayer identification number  
 [REDACTED]

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
- (E) Long-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS
- (F) Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	AMERICAN ENTERPRISE INVESTMENT SERVICE, INC.			26,779.	30,263.			-3,484.
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ►								
				26,779.	30,263.			-3,484.

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.



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

GEORGE K MILLER

Your social security number

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.

Table with 5 columns: (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. Row A: G. KIPLING MILLER, INC., S, [ ]

Passive Income and Loss

Nonpassive Income and Loss

Summary table for Part II with columns (f) Passive loss allowed, (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. Totals: 5,429.

30 Add columns (g) and (j) of line 29a
31 Add columns (f), (h), and (i) of line 29b
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

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A and B.

Passive Income and Loss

Nonpassive Income and Loss

Summary table for Part III with 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: 35, 36, 37.

35 Add columns (d) and (f) of line 34a
36 Add columns (c) and (e) of line 34b
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

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 38.

39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below

Part V Summary

Summary table for Part V with columns 40, 41, 42, 43. Row 40: Net farm rental income or (loss) from Form 4835. Row 41: Total income or (loss). Row 42: Reconciliation of farming and fishing income. Row 43: Reconciliation for real estate professionals.

**Passive Activity Loss Limitations**

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

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

Name(s) shown on return  
GEORGE K MILLER

Identifying number

2

**Part I 2016 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))
- 1b** Activities with net loss (enter the amount from Worksheet 1, column (b))
- 1c** Prior years unallowed losses (enter the amount from Worksheet 1, column (c))
- 1d** Combine lines 1a, 1b, and 1c

<b>1a</b>	
<b>1b</b>	( )
<b>1c</b>	( )

<b>1d</b>	
-----------	--

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

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

<b>2a</b>	( )
<b>2b</b>	( )

<b>2c</b>	( )
-----------	-----

**All Other Passive Activities**

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

<b>3a</b>	0.
<b>3b</b>	( 0. )
<b>3c</b>	( )

<b>3d</b>	0.
-----------	----

- 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

<b>4</b>	0.
----------	----

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
- 6** Enter \$150,000. If married filing separately, see instructions
- 7** Enter modified adjusted gross income, but not less than zero (see instructions)
- Note:** If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.
- 8** Subtract line 7 from line 6
- 9** Multiply line 8 by 50% (0.5). Do not enter more than \$25,000. If married filing separately, see instructions
- 10** Enter the smaller of line 5 or line 9

<b>6</b>	
<b>7</b>	
<b>8</b>	

<b>5</b>	
<b>9</b>	
<b>10</b>	0.

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

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

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

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

<b>11</b>	
<b>12</b>	
<b>13</b>	
<b>14</b>	

**Part IV Total Losses Allowed**

- 15** Add the income, if any, on lines 1a and 3a and enter the total
- 16** Total losses allowed from all passive activities for 2016. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return

<b>15</b>	
<b>16</b>	

**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
<b>Total. Enter on Form 8582, lines 1a, 1b, and 1c</b>					

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

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

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

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

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
<b>Total</b>			1.00		

**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
<b>Total</b>			1.00	

IRS e-file Authentication Statement

2016

Keep for your records

Name(s) Shown on Return
GEORGE K MILLER

Social Security Number

A - Practitioner PIN Authorization

Note - PIN information is entered in Part IV of the Federal Information Worksheet. This worksheet only serves as a record of the PIN information transmitted in the electronic return.

QuickZoom to the Federal Information Worksheet to enter PIN information

Taxpayer(s) entered PIN(s)
ERO entered Primary Taxpayer's PIN
ERO entered Secondary Taxpayer's PIN
ERO entered PIN(s) on behalf of taxpayer(s)

B - Signature of Electronic Return Originator

ERO Declaration:

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer.

I am signing this Tax Return by entering my PIN below.

ERO's PIN (EFIN followed by any 5 numbers)
EFIN Self-Select PIN

C - Signature of Taxpayer/Spouse

Perjury Statement:

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure:

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return to IRS and to receive the following information from IRS: (1) acknowledgement of receipt or reason for rejection of transmission; (2) refund offset; (3) reason for any delay in processing or refund; and, (4) date of any refund.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, with my Self-Select PIN below.

QuickZoom to the Federal Information Worksheet to enter PIN numbers.
Taxpayer's PIN (5 numbers)
Spouse's PIN (5 numbers)
Date

D - Form 1310 Signature and Verification

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person claiming refund (35 character limit)

Date

# IRS e-file Signature Authorization

## 2017

Department of the Treasury  
Internal Revenue Service

▶ Return completed Form 8879 to your ERO. (Do not send to IRS.)  
▶ Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

Submission Identification Number (SID) ▶ 595832201806900n46jf

Taxpayer's name GEORGE K MILLER		Social security number [REDACTED]
Spouse's name		Spouse's social security number

**Part I Tax Return Information – Tax Year Ending December 31, 2017 (Whole dollars only)**

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; Form 1040NR, line 37)		
2	Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12; Form 1040NR, line 61)	1	126,716.
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7; Form 1040NR, line 62a)	2	17,142.
4	Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	3	20,604.
5	Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14; Form 1040NR, line 75)	4	3,462.
		5	

**Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)**

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2017, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

I authorize David Dougherty, CPA ERO firm name to enter or generate my PIN 

2	1	3	1	2
---	---	---	---	---

 Enter five digits, but don't enter all zeros

as my signature on my tax year 2017 electronically filed income tax return.

I will enter my PIN as my signature on my tax year 2017 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Spouse's PIN: check one box only**

I authorize \_\_\_\_\_ ERO firm name to enter or generate my PIN 

--	--	--	--	--

 Enter five digits, but don't enter all zeros

as my signature on my tax year 2017 electronically filed income tax return.

I will enter my PIN as my signature on my tax year 2017 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Practitioner PIN Method Returns Only—continue below**

**Part III Certification and Authentication – Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 

5	9	5	8	3	2	3	7	6	8	5
---	---	---	---	---	---	---	---	---	---	---

 Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2017 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**ERO Must Retain This Form – See Instructions**  
**Don't Submit This Form to the IRS Unless Requested To Do So**

## Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for participating in IRS e-file.

Taxpayer name GEORGE K MILLER

Taxpayer address (optional)

FLAGLER BEACH FL 32136

1.  Your federal income tax return for 2017 was filed electronically with the Philadelphia Submission Processing Center. The electronic filing services were provided by David Dougherty, CPA.
2.  Your return was accepted on 03/10/2018 using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is [REDACTED].
3.  Your return was accepted on \_\_\_\_\_ Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4.  Your electronic funds withdrawal payment request was accepted for processing.
5.  Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6.  Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on \_\_\_\_\_. The Submission ID assigned to your extension is \_\_\_\_\_.

**DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.  
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

### If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at [www.irs.gov](http://www.irs.gov), or you can call the IRS toll-free at 1-800-829-1040.

### If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to [www.irs.gov](http://www.irs.gov) and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

The IRS uses refunds to cover overdue taxes and notifies you when this occurs. The Fiscal Service offsets refunds through the Treasury Offset Program to cover past due child support, federal agency non-tax debts such as student loans and state income tax obligations. Fiscal Service sends you an offset notice if it applies your refund or part of your refund to non-tax debts. If you have questions about the offset, contact the agency identified in the notice. You may also call the Treasury Offset Program Call Center at 1-800-304-3107, if you have additional questions.

### **If You Owe Tax**

If your return has a balance due, you must pay the amount you owe by the prescribed due date. If you paid by electronic funds withdrawal (direct debit) or by credit card, no voucher is needed. The credit card service providers will charge a convenience fee based on the amount of taxes you are paying. The fees and the type of credit or debit cards accepted may vary between providers. You will be told the amount of the fee during the transaction and you will be given the option to either continue or end the transaction. For information on paying your taxes electronically, including by credit or debit card, go to [www.irs.gov/e-pay](http://www.irs.gov/e-pay).

If you are not paying electronically you may use Form 1040-V, Payment Voucher, which you can obtain from your Electronic Return Originator. If the IRS does not receive your payment by the prescribed due date, you will receive a notice that requests full payment of the tax due, plus penalties and interest. If you can not pay the amount in full, complete Form 9465, Installment Agreement Request, which you may file electronically. To apply for an installment agreement online, go to [www.irs.gov](http://www.irs.gov). You may also order Form 9465 by calling 1-800-TAX-FORM (1-800-829-3676). If approved, the IRS charges a user fee to set up an installment agreement.

### **If You Need to Inquire About Your Electronic Funds Withdrawal Payment**

You may call 1-888-353-4537 to inquire about the status of your electronic funds withdrawal payment. If there is a change to the bank account information included on your return, you should call this number to cancel a scheduled payment. You should have available the social security number of the first person listed on the tax return, the payment amount, and the bank account number. Cancellation requests must be received no later than 11:59 p.m. E.T. two business days prior to the scheduled payment date.

### **Tax Refund Related Financial Products**

Financial institutions offer a variety of financial products to taxpayers based on their refunds. Contracts for financial products are between you and the financial institution. The IRS is not associated with the contract. **If you have questions about tax refund related products, contact your Electronic Return Originator or the lender.**

For the year Jan. 1—Dec. 31, 2017, or other tax year beginning

, 2017, ending , 20

Your first name and initial

Last name

See separate instructions.

GEORGE K

MILLER

Your social security number

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

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

Make sure the SSN(s) above and on line 6c are correct.

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

FLAGLER BEACH FL 32136

Presidential Election Campaign

Foreign country name

Foreign province/state/county

Foreign postal code

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

Filing Status

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here.

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

5 Qualifying widow(er) (see instructions)

Check only one box.

Exemptions

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

c Dependents:

Table with columns: (1) First name, Last name, (2) Dependent's social security number, (3) Dependent's relationship to you, (4) if child under age 17 qualifying for child tax credit. Row 1: MAXWELL G MILLER, Son.

Boxes checked on 6a and 6b. No. of children on 6c who: lived with you, did not live with you due to divorce or separation. Dependents on 6c not entered above. Add numbers on lines above.

Income

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

Table with columns: Line number, Amount. Row 7: 106,154. Row 9a: 21,438. Row 13: -3,000. Row 17: 2,124. Row 22: 126,716.

Adjusted Gross Income

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

Table with columns: Line number, Amount. Row 37: 126,716.



Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 126,716.

39a Check  You were born before January 2, 1953,  Blind.  Spouse was born before January 2, 1953,  Blind. Total boxes checked ▶ 39a

b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 19,452.

41 Subtract line 40 from line 38 41 107,264.

42 Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions 42 8,100.

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 99,164.

44 Tax (see instructions). Check if any from: a  Form(s) 8814 b  Form 4972 c  44 17,142.

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 17,142.

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  3800 b  8801 c  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 17,142.

Other Taxes

57 Self-employment tax. Attach Schedule SE 57

58 Unreported social security and Medicare tax from Form: a  4137 b  8919 58

59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 59

60a Household employment taxes from Schedule H 60a

b First-time homebuyer credit repayment. Attach Form 5405 if required 60b

61 Health care: individual responsibility (see instructions) Full-year coverage  61

62 Taxes from: a  Form 8959 b  Form 8960 c  Instructions; enter code(s) 62

63 Add lines 56 through 62. This is your total tax 63 17,142.

Payments

64 Federal income tax withheld from Forms W-2 and 1099 64 20,604.

65 2017 estimated tax payments and amount applied from 2016 return 65

66a Earned income credit (EIC) 66a

b Nontaxable combat pay election 66b

67 Additional child tax credit. Attach Schedule 8812 67

68 American opportunity credit from Form 8863, line 8 68

69 Net premium tax credit. Attach Form 8962 69

70 Amount paid with request for extension to file 70

71 Excess social security and tier 1 RRTA tax withheld 71

72 Credit for federal tax on fuels. Attach Form 4136 72

73 Credits from Form: a  2439 b  Reserved c  8885 d  73

74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments 74 20,604.

Refund

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid 75 3,462.

76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here ▶  76a 3,462.

b Routing number ▶  ▶ c Type:  Checking  Savings

d Account number ▶

77 Amount of line 75 you want applied to your 2018 estimated tax ▶ 77

Amount You Owe

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

79 Estimated tax penalty (see instructions) 79

Third Party Designee

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

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and 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.

Joint return? See instructions. Keep a copy for your records.

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

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date

DAVID S. RAUSCHENBERGER 08/07/2019

Firm's name ▶ David Dougherty, CPA Check  if self-employed PTIN

Firm's address ▶ 465 Summerhaven Dr., Suite D DeBary FL 32713 Firm's EIN ▶

Phone no.

**SCHEDULE A  
(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.  
▶ Attach to Form 1040.

**2017**  
Attachment  
Sequence No. **07**

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

Name(s) shown on Form 1040

GEORGE K MILLER

Your social security number

Section	Line	Description	Amount	Total	
<b>Medical and Dental Expenses</b>	1	Medical and dental expenses (see instructions)			
	2	Enter amount from Form 1040, line 38			
	3	Multiply line 2 by 7.5% (0.075)			
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			
<b>Taxes You Paid</b>	5	State and local (check only one box): a <input type="checkbox"/> Income taxes, or b <input checked="" type="checkbox"/> General sales taxes	2,347.		
	6	Real estate taxes (see instructions)	6,103.		
	7	Personal property taxes			
	8	Other taxes. List type and amount ▶ Foreign taxes from interest & dividends	29.		
	9	Add lines 5 through 8		8,479.	
	<b>Interest You Paid</b>	10	Home mortgage interest and points reported to you on Form 1098	10,223.	
		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		
		13	Mortgage insurance premiums (see instructions)		
14		Investment interest. Attach Form 4952 if required. See instructions			
15		Add lines 10 through 14		10,223.	
<b>Gifts to Charity</b>	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	250.		
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	500.		
	18	Carryover from prior year			
	19	Add lines 16 through 18		750.	
<b>Casualty and Theft Losses</b>	20	Casualty or theft loss(es) other than net qualified disaster losses. Attach Form 4684 and enter the amount from line 18 of that form. See instructions			
<b>Job Expenses and Certain Miscellaneous Deductions</b>	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. See instructions. ▶			
	22	Tax preparation fees			
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶			
	24	Add lines 21 through 23			
	25	Enter amount from Form 1040, line 38			
	26	Multiply line 25 by 2% (0.02)			
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			
<b>Other Miscellaneous Deductions</b>	28	Other—from list in instructions. List type and amount ▶			
<b>Total Itemized Deductions</b>	29	Is Form 1040, line 38, over \$156,900? <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.		19,452.	
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here			



**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.  
▶ Go to [www.irs.gov/ScheduleD](http://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.

**2017**  
Attachment  
Sequence No. 12

Name(s) shown on return

GEORGE K MILLER

Your social security number

**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

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)
<b>1a</b> 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 . . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	5,046.	5,985.		-939.
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7</b> <b>Net short-term capital gain or (loss).</b> 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 the back . . . . .				<b>7</b> -939.

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

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)
<b>8a</b> 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 . . . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	16,274.	41,797.		-25,523.
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .	61,832.	56,101.		5,731.
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> 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 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b> 49.
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( 8. )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .				<b>15</b> -19,751.

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>	<b>16</b>	-20,690.
<p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p> <p><input type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>		
<p><b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ▶</p>	<b>18</b>	
<p><b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ▶</p>	<b>19</b>	
<p><b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Don't</b> complete lines 21 and 22 below.</p> <p><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p>		
<p><b>21</b> If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>	<b>21</b>	( 3,000. )
<p><b>22</b> Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).</p> <p><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.</p>		









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

GEORGE K MILLER

Your social security number

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.

Table with 5 columns: (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. Row A: G. KIPLING MILLER, INC., S, [ ]

Passive Income and Loss

Nonpassive Income and Loss

Summary table for Part II with columns (f) Passive loss allowed, (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. Totals: 2,124.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A and B.

Passive Income and Loss

Nonpassive Income and Loss

Summary table for Part III with 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: 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.

Part V Summary

Summary table for Part V with columns for lines 40, 41, 42, 43. Line 41 total: 2,124.

# Passive Activity Loss Limitations

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

Name(s) shown on return  
GEORGE K MILLER

Identifying number

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

1a	
1b	( )
1c	( )
1d	

### Commercial Revitalization Deductions From Rental Real Estate Activities

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

2a	( )
2b	( )
2c	( )

### All Other Passive Activities

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

3a	0.
3b	( 0. )
3c	( )
3d	0.

- 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	0.
---	----

- 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
- 6 Enter \$150,000. If married filing separately, see instructions
- 7 Enter modified adjusted gross income, but not less than zero (see instructions)  
**Note:** If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.
- 8 Subtract line 7 from line 6
- 9 Multiply line 8 by 50% (0.50). **Do not** enter more than \$25,000. If married filing separately, see instructions
- 10 Enter the **smaller** of line 5 or line 9  
If line 2c is a loss, go to Part III. Otherwise, go to line 15.

5	
6	
7	
8	
9	
10	0.

## 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
- 12 Enter the loss from line 4
- 13 Reduce line 12 by the amount on line 10
- 14 Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13

11	
12	
13	
14	

## Part IV Total Losses Allowed

- 15 Add the income, if any, on lines 1a and 3a and enter the total
- 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

15	
16	

**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
<b>Total. Enter on Form 8582, lines 1a, 1b, and 1c</b>					

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

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

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

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

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
<b>Total</b>			1.00		

**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
<b>Total</b>			1.00	

IRS e-file Authentication Statement

2017

Keep for your records

Name(s) Shown on Return
GEORGE K MILLER

Social Security Number

A - Practitioner PIN Authorization

Note - PIN information is entered in Part IV of the Federal Information Worksheet. This worksheet only serves as a record of the PIN information transmitted in the electronic return.

QuickZoom to the Federal Information Worksheet to enter PIN information

Taxpayer(s) entered PIN(s)
ERO entered Primary Taxpayer's PIN
ERO entered Secondary Taxpayer's PIN
ERO entered PIN(s) on behalf of taxpayer(s)

B - Signature of Electronic Return Originator

ERO Declaration:

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer.

I am signing this Tax Return by entering my PIN below.

ERO's PIN (EFIN followed by any 5 numbers)
EF 2 Self-Select PIN

C - Signature of Taxpayer/Spouse

Perjury Statement:

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure:

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return to IRS and to receive the following information from IRS: (1) acknowledgement of receipt or reason for rejection of transmission; (2) refund offset; (3) reason for any delay in processing or refund; and, (4) date of any refund.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, with my Self-Select PIN below.

QuickZoom to the Federal Information Worksheet to enter PIN numbers.
Taxpayer's PIN (5 numbers)
Spouse's PIN (5 numbers) 21312
Date 03/07/2018

D - Form 1310 Signature and Verification

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person claiming refund (35 character limit)

Date

# IRS e-file Signature Authorization

Department of the Treasury  
Internal Revenue Service

▶ Return completed Form 8879 to your ERO. (Don't send to the IRS.)  
▶ Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

# 2018

Submission Identification Number (SID) ▶ 595832201908801q51p9

Taxpayer's name GEORGE K MILLER		Social security number [REDACTED]
Spouse's name		Spouse's social security number


**Part I Tax Return Information — Tax Year Ending December 31, 2018 (Whole dollars only)**

1	Adjusted gross income (Form 1040, line 7; Form 1040NR, line 35)	1	139,221.
2	Total tax (Form 1040, line 15; Form 1040NR, line 61)	2	16,889.
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 16; Form 1040NR, line 62a)	3	20,335.
4	Refund (Form 1040, line 20a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	3,446.
5	Amount you owe (Form 1040, line 22; Form 1040NR, line 75)	5	

**Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)**

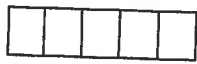
Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2018, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

- I authorize David Dougherty, CPA to enter or generate my PIN  as my signature on my tax year 2018 electronically filed income tax return. Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on my tax year 2018 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Spouse's PIN: check one box only**

- I authorize \_\_\_\_\_ to enter or generate my PIN  as my signature on my tax year 2018 electronically filed income tax return. Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on my tax year 2018 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Practitioner PIN Method Returns Only—continue below**

**Part III Certification and Authentication — Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

 Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2018 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**ERO Must Retain This Form — See Instructions  
Don't Submit This Form to the IRS Unless Requested To Do So**

## Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for participating in IRS e-file.

Taxpayer name GEORGE K MILLER

Taxpayer address (optional)

212 OCEAN PALM DRIVE  
FLAGLER BEACH FL 32136

1.  Your federal income tax return for 2018 was filed electronically with the Philadelphia Submission Processing Center. The electronic filing services were provided by David Dougherty, CPA.
2.  Your return was accepted on 03/29/2019 using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is [REDACTED].
3.  Your return was accepted on \_\_\_\_\_ Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4.  Your electronic funds withdrawal payment request was accepted for processing.
5.  Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6.  Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on \_\_\_\_\_ . The Submission ID assigned to your extension is \_\_\_\_\_.

**DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.  
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

### If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at [www.irs.gov](http://www.irs.gov), or you can call the IRS toll-free at 1-800-829-1040.

### If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to [www.irs.gov](http://www.irs.gov) and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

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The IRS uses refunds to cover overdue taxes and notifies you when this occurs. The Fiscal Service offsets refunds through the Treasury Offset Program to cover past due child support, federal agency non-tax debts such as student loans and state income tax obligations. Fiscal Service sends you an offset notice if it applies your refund or part of your refund to non-tax debts. If you have questions about the offset, contact the agency identified in the notice. You may also call the Treasury Offset Program Call Center at 1-800-304-3107, if you have additional questions.

### **If You Owe Tax**

If your return has a balance due, you must pay the amount you owe by the prescribed due date. If you paid by electronic funds withdrawal (direct debit) or by credit card, no voucher is needed. The credit card service providers will charge a convenience fee based on the amount of taxes you are paying. The fees and the type of credit or debit cards accepted may vary between providers. You will be told the amount of the fee during the transaction and you will be given the option to either continue or end the transaction. For information on paying your taxes electronically, including by credit or debit card, go to [www.irs.gov/e-pay](http://www.irs.gov/e-pay).

If you are not paying electronically you may use Form 1040-V, Payment Voucher, which you can obtain from your Electronic Return Originator. If the IRS does not receive your payment by the prescribed due date, you will receive a notice that requests full payment of the tax due, plus penalties and interest. If you can not pay the amount in full, complete Form 9465, Installment Agreement Request, which you may file electronically. To apply for an installment agreement online, go to [www.irs.gov](http://www.irs.gov). You may also order Form 9465 by calling 1-800-TAX-FORM (1-800-829-3676). If approved, the IRS charges a user fee to set up an installment agreement.

### **If You Need to Inquire About Your Electronic Funds Withdrawal Payment**

You may call 1-888-353-4537 to inquire about the status of your electronic funds withdrawal payment. If there is a change to the bank account information included on your return, you should call this number to cancel a scheduled payment. You should have available the social security number of the first person listed on the tax return, the payment amount, and the bank account number. Cancellation requests must be received no later than 11:59 p.m. E.T. two business days prior to the scheduled payment date.

### **Tax Refund Related Financial Products**

Financial institutions offer a variety of financial products to taxpayers based on their refunds. Contracts for financial products are between you and the financial institution. The IRS is not associated with the contract. **If you have questions about tax refund related products, contact your Electronic Return Originator or the lender.**

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

Your first name and initial: GEORGE K Last name: MILLER 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:

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

Home address (number and street). If you have a P.O. box, see instructions. 242 OCEAN PALM DRIVE 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. FLAGLER BEACH FL 32136 If more than four dependents, see inst. and check here [ ]

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Row 1: MAXWELL G, MILLER, [REDACTED], Son, [ ], [X]

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: [REDACTED] Date: [REDACTED] Your occupation: ATTORNEY Spouse's signature: [REDACTED] Date: [REDACTED] Spouse's occupation: [REDACTED]

Paid Preparer Use Only

Preparer's name: DAVID S. RAUSCHENBERGER Preparer's signature: [REDACTED] PTIN: [REDACTED] Firm's EIN: [REDACTED] Firm's name: David Dougherty, CPA Phone no. (386) 668-3328 Firm's address: 465 Summerhaven Dr., Suite D DeBary FL 32713

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form 1040 (2018) Page 2

Main tax table with 22 rows. Line 1: 120,000. Line 2a: Tax-exempt interest. Line 3a: 20,676. Line 6: -3,603. Line 7: 139,221. Line 8: 139,221. Line 9: 29,328. Line 10: 106. Line 11: 109,787. Line 12: 17,389. Line 13: 500. Line 14: 16,889. Line 15: 0. Line 16: 16,889. Line 17: 20,335. Line 18: 20,335. Line 19: 3,446. Line 20a: 3,446. Line 21: [REDACTED]. Line 22: [REDACTED]. Line 23: [REDACTED].

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. 20a Amount of line 19 you want refunded to you. If Form 8888 is attached, check here [ ] Routing number: [REDACTED] Account number: [REDACTED] Type: [X] Checking [ ] Savings 21 Amount of line 19 you want applied to your 2019 estimated tax 22 Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions 23 Estimated tax penalty (see instructions)



**SCHEDULE 1**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **01**

▶ Attach to Form 1040.  
▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

Name(s) shown on Form 1040

GEORGE K MILLER

Your social security number

<b>Additional Income</b>	<b>1-9b</b>	Reserved		<b>1-9b</b>		
	<b>10</b>	Taxable refunds, credits, or offsets of state and local income taxes		<b>10</b>		
	<b>11</b>	Alimony received		<b>11</b>		
	<b>12</b>	Business income or (loss). Attach Schedule C or C-EZ		<b>12</b>	0.	
	<b>13</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>		<b>13</b>	-3,000.	
	<b>14</b>	Other gains or (losses). Attach Form 4797		<b>14</b>		
	<b>15a</b>	Reserved		<b>15b</b>		
	<b>16a</b>	Reserved		<b>16b</b>		
	<b>17</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		<b>17</b>	-603.	
	<b>18</b>	Farm income or (loss). Attach Schedule F		<b>18</b>		
	<b>19</b>	Unemployment compensation		<b>19</b>		
	<b>20a</b>	Reserved		<b>20b</b>		
	<b>21</b>	Other income. List type and amount ▶		<b>21</b>		
	<b>22</b>	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		<b>22</b>	-3,603.	
	<b>Adjustments to Income</b>	<b>23</b>	Educator expenses	<b>23</b>		
		<b>24</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	<b>24</b>		
		<b>25</b>	Health savings account deduction. Attach Form 8889	<b>25</b>		
		<b>26</b>	Moving expenses for members of the Armed Forces. Attach Form 3903	<b>26</b>		
		<b>27</b>	Deductible part of self-employment tax. Attach Schedule SE	<b>27</b>		
		<b>28</b>	Self-employed SEP, SIMPLE, and qualified plans	<b>28</b>		
		<b>29</b>	Self-employed health insurance deduction	<b>29</b>		
		<b>30</b>	Penalty on early withdrawal of savings	<b>30</b>		
<b>31a</b>		Alimony paid <b>b</b> Recipient's SSN ▶	<b>31a</b>			
<b>32</b>		IRA deduction	<b>32</b>			
<b>33</b>	Student loan interest deduction	<b>33</b>				
<b>34</b>	Reserved	<b>34</b>				
<b>35</b>	Reserved	<b>35</b>				
<b>36</b>	Add lines 23 through 35		<b>36</b>			

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

Schedule 1 (Form 1040) 2018

REV 12/21/18 PRO

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Itemized Deductions**

▶ Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.  
▶ Attach to Form 1040.

OMB No. 1545-0074

**2018**

Attachment  
Sequence No. **07**

**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

Name(s) shown on Form 1040

GEORGE K MILLER

Your social security number

<b>Medical and Dental Expenses</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	
	2	Enter amount from Form 1040, line 7	2	
	3	Multiply line 2 by 7.5% (0.075)	3	
<b>Taxes You Paid</b>	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	
	5	State and local taxes.		
		a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input checked="" type="checkbox"/>	5a	1,202.
		b State and local real estate taxes (see instructions)	5b	6,123.
		c State and local personal property taxes	5c	
		d Add lines 5a through 5c	5d	7,325.
		e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	7,325.
		6 Other taxes. List type and amount ▶	6	
		7 Add lines 5e and 6	7	7,325.
	<b>Interest You Paid</b> <small>Caution: Your mortgage interest deduction may be limited (see instructions).</small>	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>	
		a Home mortgage interest and points reported to you on Form 1098	8a	10,017.
		b 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 ▶	8b	
		c Points not reported to you on Form 1098. See instructions for special rules	8c	
		d Reserved	8d	
		e Add lines 8a through 8c	8e	10,017.
<b>Gifts to Charity</b> <small>If you made a gift and got a benefit for it, see instructions.</small>	9	Investment interest. Attach Form 4952 if required. See instructions	9	
	10	Add lines 8e and 9	10	10,017.
	11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	250.
	12	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	12	500.
<b>Casualty and Theft Losses</b>	13	Carryover from prior year	13	
	14	Add lines 11 through 13	14	750.
<b>Other Itemized Deductions</b>	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15	
	16	Other—from list in instructions. List type and amount ▶ NET QUALIFIED DISASTER LOSS	16	
<b>Total Itemized Deductions</b>	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040, line 8	17	11,236.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>	18	29,328.

For Paperwork Reduction Act Notice, see the Instructions for Form 1040.

BAA

REV 05/21/19 PRO

Schedule A (Form 1040) 2018

**SCHEDULE B**  
**(Form 1040)**

**Interest and Ordinary Dividends**

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **08**

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/ScheduleB](http://www.irs.gov/ScheduleB) for instructions and the latest information.  
▶ Attach to Form 1040.

Name(s) shown on return  
GEORGE K MILLER

Your social security number  
[REDACTED]

**Part I**  
**Interest**

(See instructions and the instructions for Form 1040, line 2b.)

**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.

		Amount
<b>1</b>	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 ▶ <u>AMERICAN ENTERPRISE INVESTMENT SERVICES, INC.</u>	7.
<b>2</b>	Add the amounts on line 1 . . . . .	7.
<b>3</b>	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 . . . . .	
<b>4</b>	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 2b . . ▶	7.

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

**Part II**  
**Ordinary Dividends**

(See instructions and the instructions for Form 1040, line 3b.)

**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.

		Amount
<b>5</b>	List name of payer ▶ <u>AMERICAN ENTERPRISE INVESTMENT SERVICES, INC.</u> <u>PUBLIX</u>	18,272. 4,545.
<b>6</b>	Add the amounts on line 5. Enter the total here and on Form 1040, line 3b . . ▶	22,817.

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

**Part III**  
**Foreign Accounts and Trusts**

(See instructions.)

		Yes	No
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.			
<b>7a</b>	At any time during 2018, 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 . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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 . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b>	If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶	<input type="checkbox"/>	<input type="checkbox"/>
<b>8</b>	During 2018, 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 . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business  
(Sole Proprietorship)**

▶ Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2018**

Attachment  
Sequence No. **09**

Name of proprietor  
GEORGE K MILLER

Social security number (SSN)  
[REDACTED]

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

**B** Enter code from instructions  
[REDACTED] 9

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

**D** Employer ID number (EIN) (see instr.)  
[REDACTED]

**E** Business address (including suite or room no.) ▶ [REDACTED]  
City, town or post office, state, and ZIP code FLAGLER BEACH, FL 32136

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

**G** Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses . . .  Yes  No

**H** If you started or acquired this business during 2018, check here . . .

**I** Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) . . .  Yes  No

**J** If "Yes," did you or will you file required Forms 1099? . . .  Yes  No

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . ▶ <input type="checkbox"/>	<b>1</b>	997.
<b>2</b> Returns and allowances . . . . .	<b>2</b>	
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>	997.
<b>4</b> Cost of goods sold (from line 42) . . . . .	<b>4</b>	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	997.
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . . ▶	<b>7</b>	997.

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

<b>8</b> Advertising . . . . .	<b>8</b>		<b>18</b> Office expense (see instructions)	<b>18</b>	
<b>9</b> Car and truck expenses (see instructions). . . . .	<b>9</b>		<b>19</b> Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions)	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b> Depletion . . . . .	<b>12</b>		<b>b</b> Other business property . . . . .	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions). . . . .	<b>13</b>		<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b> Supplies (not included in Part III) . . . . .	<b>22</b>	
<b>15</b> Insurance (other than health)	<b>15</b>		<b>23</b> Taxes and licenses . . . . .	<b>23</b>	
<b>16</b> Interest (see instructions):			<b>24</b> Travel and meals:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel . . . . .	<b>24a</b>	
<b>b</b> Other . . . . .	<b>16b</b>		<b>b</b> Deductible meals (see instructions) . . . . .	<b>24b</b>	
<b>17</b> Legal and professional services	<b>17</b>		<b>25</b> Utilities . . . . .	<b>25</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . . ▶	<b>28</b>	1,500.	<b>26</b> Wages (less employment credits) . . . . .	<b>26</b>	
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>	-503.	<b>27a</b> Other expenses (from line 48) . . . . .	<b>27a</b>	1,500.
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>30</b>		<b>b</b> <b>Reserved for future use</b> . . . . .	<b>27b</b>	
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2.</b> (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3.</b> • If a loss, you <b>must</b> go to line 32.	<b>31</b>	0.			
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2.</b> (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3.</b> • If you checked 32b, you <b>must</b> attach <b>Form 6198.</b> Your loss may be limited.					

**Part III Cost of Goods Sold** (see instructions)

33 Method(s) used to value closing inventory:    a  Cost    b  Lower of cost or market    c  Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .  Yes     No

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

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

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ \_\_\_\_\_

44 Of the total number of miles you drove your vehicle during 2018, enter the number of miles you used your vehicle for:  
 a Business \_\_\_\_\_ b Commuting (see instructions) \_\_\_\_\_ c Other \_\_\_\_\_

45 Was your vehicle available for personal use during off-duty hours? . . . . .  Yes     No

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

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

    b If "Yes," is the evidence written? . . . . .  Yes     No

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

ASSOCIATED EXPENSES	1,500.
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-----	
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-----	
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48 <b>Total other expenses.</b> Enter here and on line 27a . . . . .	48 1,500.

**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2018**

Attachment  
Sequence No. **12**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**  
▶ **Go to [www.irs.gov/ScheduleD](http://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.**

Name(s) shown on return  
**GEORGE K MILLER**

Your social security number  
[REDACTED] **2**

**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)
<b>1a</b> 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 .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	66,254.	56,501.		9,753.
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7</b> <b>Net short-term capital gain or (loss).</b> 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 the back . . . . .				<b>7</b> 9,753.

**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)
<b>8a</b> 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 .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	33,615.	39,822.		-6,207.
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .	1,961.	1,044.		917.
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> 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 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( 17,690. )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .				<b>15</b> -22,980.

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, 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.</li> </ul>	<b>16</b>	-13,227.
<p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p> <p><input type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>		
<p><b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ▶</p>	<b>18</b>	
<p><b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ▶</p>	<b>19</b>	
<p><b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). <b>Don't</b> complete lines 21 and 22 below.</p> <p><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p>		
<p><b>21</b> If line 16 is a loss, enter here and on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul>	<b>21</b>	( 3,000. )
<p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<p><b>22</b> Do you have qualified dividends on Form 1040, line 3a, or Form 1040NR, line 10b?</p> <p><input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42).</p> <p><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.</p>		

# Sales and Other Dispositions of Capital Assets

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.  
▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return  
**GEORGE K MILLER**

Social security number or taxpayer identification number  
**[REDACTED]**

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part I** **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis as reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
- (B)** Short-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS
- (C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	AMERICAN ENTERPRISE INVESTMENT SERVICES, INC.			66,254.	56,501.			9,753.
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ▶				66,254.	56,501.			9,753.

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.







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

GEORGE K MILLER

Your social security number

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: G. KIPLING MILLER, INC., S, [blank], [redacted], [blank], [blank].

Passive Income and Loss

Nonpassive Income and Loss

Summary table for Part II with 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: (h) 603, (i) 603, (k) -603.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A and B are blank.

Passive Income and Loss

Nonpassive Income and Loss

Summary table for Part III with 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: (d) [blank], (e) [blank], (f) [blank].

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 38 is blank.

Part V Summary

Summary table for Part V with columns for lines 39, 40, 41, 42, 43. Line 41: Total income or (loss) -603. Line 42: Reconciliation of farming and fishing income. Line 43: Reconciliation for real estate professionals.

# Casualties and Thefts

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form4684](http://www.irs.gov/Form4684) for instructions and the latest information.  
▶ Attach to your tax return.

**2018**  
Attachment  
Sequence No. **26**

Name(s) shown on tax return

GEORGE K MILLER

Identifying number

**SECTION A—Personal Use Property** (Use this section to report casualties and thefts of property not used in a trade or business or for income-producing purposes. You must use a separate Form 4684 (through line 12) for each casualty or theft event involving personal use property. **If reporting a casualty loss sustained in 2018 from a federally declared disaster that occurred in 2016, or from Hurricane Harvey, Tropical Storm Harvey, Hurricane Irma, Hurricane Maria, or the California Wildfires, see the instructions before completing this section.**)

If the casualty or theft loss is attributable to a federally declared disaster, check here  and enter the FEMA disaster declaration number. (See instructions.) DR-4337

- 1 Description of properties (show type, location (city, state, and ZIP code), and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. If you checked the box and entered the FEMA disaster declaration number above, enter the ZIP code for the property most affected on the line for Property A.

	Type of Property	City and State	ZIP Code	Date Acquired
Property A	RESIDENTIAL DWELLING	FLAGLER BEACH FL	32136	10/28/2014
Property B				
Property C				
Property D				

**Properties**

	A	B	C	D
2	456,400.			
3	0.			
4				
5	351,072.			
6	339,336.			
7	11,736.			
8	11,736.			
9	11,736.			

- 2 Cost or other basis of each property . . . . .
- 3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions) . . . . .  
**Note:** If line 2 is more than line 3, skip line 4.
- 4 Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year . . . . .
- 5 Fair market value before casualty or theft . . . . .
- 6 Fair market value after casualty or theft . . . . .
- 7 Subtract line 6 from line 5 . . . . .
- 8 Enter the smaller of line 2 or line 7 . . . . .
- 9 Subtract line 3 from line 8. If zero or less, enter -0- . . . . .
- 10 Casualty or theft loss. Add the amounts on line 9 in columns A through D . . . . .
- 11 Enter \$100 (\$500 if qualified disaster loss rules apply; see instructions) . . . . .
- 12 Subtract line 11 from line 10. If zero or less, enter -0- . . . . .  
**Caution:** Use only one Form 4684 for lines 13 through 18.
- 13 Add the amounts on line 4 of all Forms 4684 . . . . .
- 14 Add the amounts on line 12 of all Forms 4684. If you have losses not attributable to a federally declared disaster, see the instructions . . . . .  
**Caution:** See instructions before completing line 15.
- 15 • If line 13 is more than line 14, enter the difference here and on Schedule D. **Do not** complete the rest of this section.  
• If line 13 is equal to line 14, enter -0- here. **Do not** complete the rest of this section.  
• If line 13 is less than line 14, and you have no qualified disaster losses subject to the \$500 reduction on line 11 on any Form(s) 4684, enter -0- here and go to line 16. If you have qualified disaster losses subject to the \$500 reduction, subtract line 13 from line 14 and enter the smaller of this difference or the amount on line 12 of the Form(s) 4684 reporting those losses. Enter that result here and on Schedule A (Form 1040), line 16, or Form 1040NR, Schedule A, line 7. If you claim the standard deduction, also include on Schedule A (Form 1040), line 16, the amount of your standard deduction (see the Instructions for Form 1040). Do not complete the rest of this section if all of your casualty or theft losses are subject to the \$500 reduction.
- 16 Add lines 13 and 15. Subtract the result from line 14 . . . . .
- 17 Enter 10% of your adjusted gross income from Form 1040, line 7, or Form 1040NR, line 36. Estates and trusts, see instructions . . . . .
- 18 Subtract line 17 from line 16. If zero or less, enter -0-. Also, enter the result on Schedule A (Form 1040), line 15, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return . . . . .

10	11,736.
11	500.
12	11,236.
13	0.
14	11,236.
15	11,236.
16	
17	
18	

### Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status  
▶ To be completed by preparer and filed with Form 1040, 1040NR, 1040SS, or 1040PR.  
▶ Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.

Taxpayer name(s) shown on return

GEORGE K MILLER

Enter preparer's name and PTIN

DAVID S. RAUSCHENBERGER

Taxpayer identification number

P01309512

#### Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on this return and complete the related Parts I-V for the benefit(s), and/or HOH filing status claimed (check all that apply).

EIC	CTC/ ACTC/ODC	AOTC	HOH
-----	------------------	------	-----

1 Did you complete the return based on information for tax year 2018 provided by the taxpayer or reasonably obtained by you? . . . . .

<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040SS, 1040PR, or 1040NR instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? . . . . .

Yes  No

3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.

- Interview the taxpayer, ask questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.
- Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and the amount of any credit(s) claimed.

Yes  No  N/A

4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) . . . . .

Yes  No

a Did you make reasonable inquiries to determine the correct, complete, and consistent information? . . . . .

Yes  No

b Did you document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) . . . . .

Yes  No

5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount of the credit(s) . . . . .

Yes  No

List those documents, if any, that you relied on.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount of any credit(s) claimed on the return if his/her return is selected for audit? . . . . .

<input checked="" type="checkbox"/>	<input type="checkbox"/>		
-------------------------------------	--------------------------	--	--

7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . . .

Yes  No

(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)

a Did you complete the required recertification Form 8862? . . . . .

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Form 1040, Schedule C? . . . . .

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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**Part II Due Diligence Questions for Returns Claiming EIC** (If the return does not claim EIC, go to Part III.)

	EIC	CTC/ ACTC/ODC	AOTC	HOH
9a Have you determined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is claimed, or to claim the EIC if the taxpayer has no qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.) . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No			
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No			
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A			

**Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC** (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	EIC	CTC/ ACTC/ODC	AOTC	HOH
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return? . . . . .		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		

**Part IV Due Diligence Questions for Returns Claiming AOTC** (If the return does not claim AOTC, go to Part V.)

	EIC	CTC/ ACTC/ODC	AOTC	HOH
13 Did the taxpayer provide the required substantiation for the credit, including a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? . . . . .			<input type="checkbox"/> Yes <input type="checkbox"/> No	

**Part V Due Diligence Questions for Claiming HOH** (If the return does not claim HOH filing status, go to Part VI.)

	EIC	CTC/ ACTC/ODC	AOTC	HOH
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person? . . . . .				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

**Part VI Eligibility Certification**

**▶ You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**

- A. Interview the taxpayer, ask adequate questions, document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to determine the amount of the credit(s) claimed;
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- C. Submit Form 8867 in the manner required; and
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
  - 1. A copy of Form 8867;
  - 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed;
  - 3. Copies of any documents provided by the taxpayer on which you relied to determine eligibility for the credit(s) and/or HOH filing status;
  - 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained; and
  - 5. A record of any additional questions you may have asked to determine eligibility to claim the credit(s), and/or HOH filing status and the amount(s) of any credit(s) claimed and the taxpayer's answers.

**▶ If you have not complied with all due diligence requirements, you may have to pay a \$520 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
--	---

# Passive Activity Loss Limitations

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

Name(s) shown on return  
GEORGE K MILLER

Identifying number  
[REDACTED]

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

1a		
1b	( )	
1c	( )	
1d		

### Commercial Revitalization Deductions From Rental Real Estate Activities

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

2a	( )	
2b	( )	
2c	( )	

### All Other Passive Activities

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

3a	0.	
3b	( 503. )	
3c	( )	
3d		-503.

- 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		-503.
---	--	-------

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
- 6 Enter \$150,000. If married filing separately, see instructions
- 7 Enter modified adjusted gross income, but not less than zero (see instructions)

**Note:** If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.

- 8 Subtract line 7 from line 6
- 9 Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions
- 10 Enter the **smaller** of line 5 or line 9

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

5		
6		
7		
8		
9		
10		0.

## 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
- 12 Enter the loss from line 4
- 13 Reduce line 12 by the amount on line 10
- 14 Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13

11		
12		
13		
14		

## Part IV Total Losses Allowed

- 15 Add the income, if any, on lines 1a and 3a and enter the total
- 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

15		0.
16		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
<b>Total. Enter on Form 8582, lines 1a, 1b, and 1c</b> . . . . . ▶					

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

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

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
COMPETITIVE FISHING	0.	503.			503.
<b>Total. Enter on Form 8582, lines 3a, 3b, and 3c</b> . . . . . ▶	0.	503.			

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
<b>Total</b> . . . . . ▶			1.00		

**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
COMPETITIVE FISHING	C Ln 31	503.	1.00000000	503.
<b>Total</b> . . . . . ▶		503.	1.00	503.



**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
COMPETITIVE FISHING	C Ln 31	503.	503.	0.
<b>Total</b>		503.	503.	0.

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

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
<b>Form or schedule and line number to be reported on (see instructions):</b>					
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-					
<b>Form or schedule and line number to be reported on (see instructions):</b>					
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-					
<b>Form or schedule and line number to be reported on (see instructions):</b>					
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-					
<b>Total</b>			1.00		

IRS e-file Authentication Statement

Keep for your records

2018

Name(s) Shown on Return
GEORGE K MILLER

Social Security Number

A - Practitioner PIN Authorization

Note - PIN information is entered in Part IV of the Federal Information Worksheet. This worksheet only serves as a record of the PIN information transmitted in the electronic return.

QuickZoom to the Federal Information Worksheet to enter PIN information

Taxpayer(s) entered PIN(s)
ERO entered Primary Taxpayer's PIN
ERO entered Secondary Taxpayer's PIN
ERO entered PIN(s) on behalf of taxpayer(s)

B - Signature of Electronic Return Originator

ERO Declaration:

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

I am signing this Tax Return by entering my PIN below.

ERO's PIN (EFIN followed by any 5 numbers)
EFI Self-Select PIN

C - Signature of Taxpayer/Spouse

Perjury Statement:

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure:

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return to IRS and to receive the following information from IRS: (1) acknowledgement of receipt or reason for rejection of transmission; (2) refund offset; (3) reason for any delay in processing or refund; and, (4) date of any refund.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, with my Self-Select PIN below.

QuickZoom to the Federal Information Worksheet to enter PIN numbers
Taxpayer's PIN (5 numbers)
Spouse's PIN (5 numbers)
Date

D - Form 1310 Signature and Verification

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person claiming refund (35 character limit)

Date

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

## 2016

Department of the Treasury  
Internal Revenue Service

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

For calendar year 2016 or tax year beginning , 2016, ending , 20

**A** Selection effective date  
02/16/2010

**B** Business activity code number (see instructions)  
[REDACTED]

**C** Check if Sch. M-3 attached

**TYPE** Name  
**OR** G. KIPLING MILLER, INC.  
**PRINT** Number, street, and room or suite no. If a P.O. box, see instructions.  
500 N. OLEANDER AVENUE  
City or town, state or province, country, and ZIP or foreign postal code  
DAYTONA BEACH FL 32118

**D** Employer identification number  
[REDACTED]

**E** Date incorporated  
[REDACTED]

**F** Total assets (see instructions)  
\$ 100.

**G** Is the corporation electing to be an S corporation beginning with this tax year?  Yes  No If "Yes," attach Form 2553 if not already filed  
**H** Check if: (1)  Final return (2)  Name change (3)  Address change (4)  Amended return (5)  S election termination or revocation  
**I** Enter the number of shareholders who were shareholders during any part of the tax year . . . . . 1

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

<b>Income</b>	<b>1a</b> Gross receipts or sales . . . . .	<b>1a</b>	129,623.	
	<b>b</b> Returns and allowances . . . . .	<b>1b</b>	3,114.	
	<b>c</b> Balance. Subtract line 1b from line 1a . . . . .			<b>1c</b> 126,509.
	<b>2</b> Cost of goods sold (attach Form 1125-A) . . . . .			<b>2</b>
	<b>3</b> Gross profit. Subtract line 2 from line 1c . . . . .			<b>3</b> 126,509.
	<b>4</b> Net gain (loss) from Form 4797, line 17 (attach Form 4797) . . . . .			<b>4</b>
<b>5</b> Other income (loss) (see instructions—attach statement) . . . . .			<b>5</b>	
<b>6</b> <b>Total income (loss).</b> Add lines 3 through 5 . . . . .			<b>6</b> 126,509.	
<b>Deductions</b> (see instructions for limitations)	<b>7</b> Compensation of officers (see instructions—attach Form 1125-E) ▶			<b>7</b> 83,333.
	<b>8</b> Salaries and wages (less employment credits) . . . . .			<b>8</b>
	<b>9</b> Repairs and maintenance . . . . .			<b>9</b> 94.
	<b>10</b> Bad debts . . . . .			<b>10</b>
	<b>11</b> Rents . . . . .			<b>11</b> 1,148.
	<b>12</b> Taxes and licenses . . . . .			<b>12</b> 6,702.
	<b>13</b> Interest . . . . .			<b>13</b>
	<b>14</b> Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562) . . . . .			<b>14</b> 3,921.
	<b>15</b> Depletion ( <b>Do not deduct oil and gas depletion.</b> ) . . . . .			<b>15</b>
	<b>16</b> Advertising . . . . .			<b>16</b> 125.
	<b>17</b> Pension, profit-sharing, etc., plans . . . . .			<b>17</b>
	<b>18</b> Employee benefit programs . . . . .			<b>18</b>
	<b>19</b> Other deductions (attach statement) See Statement . . . . .			<b>19</b> 25,757.
	<b>20</b> <b>Total deductions.</b> Add lines 7 through 19 . . . . .			<b>20</b> 121,080.
	<b>21</b> <b>Ordinary business income (loss).</b> Subtract line 20 from line 6 . . . . .			<b>21</b> 5,429.
<b>Tax and Payments</b>	<b>22a</b> Excess net passive income or LIFO recapture tax (see instructions) . . . . .	<b>22a</b>		
	<b>b</b> Tax from Schedule D (Form 1120S) . . . . .	<b>22b</b>		
	<b>c</b> Add lines 22a and 22b (see instructions for additional taxes) . . . . .			<b>22c</b>
	<b>23a</b> 2016 estimated tax payments and 2015 overpayment credited to 2016 . . . . .	<b>23a</b>		
	<b>b</b> Tax deposited with Form 7004 . . . . .	<b>23b</b>		
	<b>c</b> Credit for federal tax paid on fuels (attach Form 4136) . . . . .	<b>23c</b>		
	<b>d</b> Add lines 23a through 23c . . . . .			
	<b>24</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached . . . . .			<b>24</b>
	<b>25</b> <b>Amount owed.</b> If line 23d is smaller than the total of lines 22c and 24, enter amount owed . . . . .			<b>25</b>
	<b>26</b> <b>Overpayment.</b> If line 23d is larger than the total of lines 22c and 24, enter amount overpaid . . . . .			<b>26</b>
<b>27</b> Enter amount from line 26 <b>Credited to 2017 estimated tax</b> ▶			<b>27</b>	

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

**Sign Here**

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ **OFFICER**  
Title

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

**Paid Preparer Use Only**

Print/Type preparer's name Preparer's signature Date  
DAVID S. RAUSCHENBERGER \_\_\_\_\_ 08/07/2019  
Firm's name ▶ David Dougherty, CPA  
Firm's address ▶ 465 Summerhaven Dr., Suite D DeBary FL 32713

Check  if self-employed PTIN [REDACTED]  
Firm's EIN [REDACTED]  
Phone no. [REDACTED]

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

**Schedule B Other Information** (see instructions)

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

Yes	No
	X
	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

- 5 a 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 . . . . . ▶ \_\_\_\_\_

Yes	No
	X

- 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 ▶ \_\_\_\_\_

Yes	No
	X

6 Has this corporation filed, or is it required to file, **Form 8918**, Material Advisor Disclosure Statement, to provide information on any reportable transaction? . . . . .

Yes	No
	X

7 Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . . .   
If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.

8 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) . . . . . ▶ \$ \_\_\_\_\_

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.

Yes	No
X	

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 \$ \_\_\_\_\_

Yes	No
	X

12 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions . . . . .

Yes	No
X	

13 a Did the corporation make any payments in 2016 that would require it to file Form(s) 1099? . . . . .  
b If "Yes," did the corporation file or will it file required Forms 1099? . . . . .

Yes	No
X	

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

		Total amount	
<b>Income (Loss)</b>	<b>1</b> Ordinary business income (loss) (page 1, line 21)	<b>1</b>	5,429.
	<b>2</b> Net rental real estate income (loss) (attach Form 8825)	<b>2</b>	
	<b>3a</b> Other gross rental income (loss)	<b>3a</b>	
	<b>b</b> Expenses from other rental activities (attach statement)	<b>3b</b>	
	<b>c</b> Other net rental income (loss). Subtract line 3b from line 3a	<b>3c</b>	
	<b>4</b> Interest income	<b>4</b>	
	<b>5</b> Dividends: <b>a</b> Ordinary dividends	<b>5a</b>	
	<b>b</b> Qualified dividends	<b>5b</b>	
	<b>6</b> Royalties	<b>6</b>	
	<b>7</b> Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	<b>7</b>	
<b>Deductions</b>	<b>8a</b> Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	<b>8a</b>	
	<b>b</b> Collectibles (28%) gain (loss)	<b>8b</b>	
	<b>c</b> Unrecaptured section 1250 gain (attach statement)	<b>8c</b>	
	<b>9</b> Net section 1231 gain (loss) (attach Form 4797)	<b>9</b>	
<b>Credits</b>	<b>10</b> Other income (loss) (see instructions) Type ▶	<b>10</b>	
	<b>11</b> Section 179 deduction (attach Form 4562)	<b>11</b>	
	<b>12a</b> Charitable contributions Cash contribution (50%)	<b>12a</b>	100.
	<b>b</b> Investment interest expense	<b>12b</b>	
<b>Foreign Transactions</b>	<b>c</b> Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	<b>12c(2)</b>	
	<b>d</b> Other deductions (see instructions) Type ▶	<b>12d</b>	
	<b>13a</b> Low-income housing credit (section 42(j)(5))	<b>13a</b>	
	<b>b</b> Low-income housing credit (other)	<b>13b</b>	
	<b>c</b> Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	<b>13c</b>	
	<b>d</b> Other rental real estate credits (see instructions) Type ▶	<b>13d</b>	
	<b>e</b> Other rental credits (see instructions) Type ▶	<b>13e</b>	
	<b>f</b> Biofuel producer credit (attach Form 6478)	<b>13f</b>	
	<b>g</b> Other credits (see instructions) Type ▶	<b>13g</b>	
	<b>14a</b> Name of country or U.S. possession ▶		
	<b>b</b> Gross income from all sources	<b>14b</b>	
	<b>c</b> Gross income sourced at shareholder level Foreign gross income sourced at corporate level	<b>14c</b>	
	<b>d</b> Passive category	<b>14d</b>	
	<b>e</b> General category	<b>14e</b>	
<b>f</b> Other (attach statement) Deductions allocated and apportioned at shareholder level	<b>14f</b>		
<b>g</b> Interest expense	<b>14g</b>		
<b>h</b> Other Deductions allocated and apportioned at corporate level to foreign source income	<b>14h</b>		
<b>i</b> Passive category	<b>14i</b>		
<b>j</b> General category	<b>14j</b>		
<b>k</b> Other (attach statement) Other information	<b>14k</b>		
<b>l</b> Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	<b>14l</b>		
<b>m</b> Reduction in taxes available for credit (attach statement)	<b>14m</b>		
<b>n</b> Other foreign tax information (attach statement)			
<b>Alternative Minimum Tax (AMT) Items</b>	<b>15a</b> Post-1986 depreciation adjustment	<b>15a</b>	-1,750.
	<b>b</b> Adjusted gain or loss	<b>15b</b>	
	<b>c</b> Depletion (other than oil and gas)	<b>15c</b>	
	<b>d</b> Oil, gas, and geothermal properties—gross income	<b>15d</b>	
	<b>e</b> Oil, gas, and geothermal properties—deductions	<b>15e</b>	
	<b>f</b> Other AMT items (attach statement)	<b>15f</b>	
<b>Items Affecting Shareholder Basis</b>	<b>16a</b> Tax-exempt interest income	<b>16a</b>	
	<b>b</b> Other tax-exempt income	<b>16b</b>	
	<b>c</b> Nondeductible expenses	<b>16c</b>	1,060.
	<b>d</b> Distributions (attach statement if required) (see instructions)	<b>16d</b>	
	<b>e</b> Repayment of loans from shareholders	<b>16e</b>	

**Schedule K Shareholders' Pro Rata Share Items (continued)**

Other Information	Description	Total amount	
		17a	17b
	17a Investment income		
	b Investment expenses		
	c Dividend distributions paid from accumulated earnings and profits		
	d Other items and amounts (attach statement)		
Reconciliation	18 <b>Income/loss reconciliation.</b> Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	5,329.

**Schedule L Balance Sheets per Books**

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1	Cash			
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			
b	Less accumulated depreciation	( )	( )	
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	<b>Total assets</b>			
<b>Liabilities and Shareholders' Equity</b>				
16	Accounts payable			
17	Mortgages, notes, bonds payable in less than 1 year			
18	Other current liabilities (attach statement)			
19	Loans from shareholders			
20	Mortgages, notes, bonds payable in 1 year or more			
21	Other liabilities (attach statement)			
22	Capital stock			
23	Additional paid-in capital			
24	Retained earnings			
25	Adjustments to shareholders' equity (attach statement)			
26	Less cost of treasury stock	( )	( )	
27	<b>Total liabilities and shareholders' equity</b>			

BAA

REV 04/04/17 PRO

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**  
 Note: The corporation may be required to file Schedule M-3 (see instructions)

<b>1</b> Net income (loss) per books . . . . .	4,269.	<b>5</b> Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
<b>2</b> Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) _____		<b>a</b> Tax-exempt interest \$ _____	
<b>3</b> Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14I (itemize):		<b>6</b> Deductions included on Schedule K, lines 1 through 12 and 14I, not charged against book income this year (itemize):	
<b>a</b> Depreciation \$ _____		<b>a</b> Depreciation \$ _____	
<b>b</b> Travel and entertainment \$ _____ 1,060.			
<b>4</b> Add lines 1 through 3 . . . . .	1,060.	<b>7</b> Add lines 5 and 6 . . . . .	
	5,329.	<b>8</b> Income (loss) (Schedule K, line 18). Line 4 less line 7	5,329.

**Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed** (see instructions)

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

BAA

2016

For calendar year 2016, or tax  
year beginning \_\_\_\_\_, 2016  
ending \_\_\_\_\_, 20\_\_\_\_

Final K-1

Amended K-1

671113  
OMB No. 1545-0123

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

▶ See back of form and separate instructions.

**Part I Information About the Corporation**

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

**B** Corporation's name, address, city, state, and ZIP code  
G. KIPLING MILLER, INC.  
500 N. OLEANDER AVENUE  
DAYTONA BEACH, FL 32118

**C** IRS Center where corporation filed return  
Cincinnati, OH 45999-0013

**Part II Information About the Shareholder**

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

**E** Shareholder's name, address, city, state, and ZIP code  
G. KIPLING MILLER  
500 N. OLEANDER AVENUE  
DAYTONA BEACH, FL 32118

**F** Shareholder's percentage of stock ownership for tax year . . . . . 100.00000 %

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

		13	Credits
<b>1</b>	Ordinary business income (loss)		
		5,429.	
<b>2</b>	Net rental real estate income (loss)		
<b>3</b>	Other net rental income (loss)		
<b>4</b>	Interest income		
<b>5a</b>	Ordinary dividends		
<b>5b</b>	Qualified dividends	<b>14</b>	Foreign transactions
<b>6</b>	Royalties		
<b>7</b>	Net short-term capital gain (loss)		
<b>8a</b>	Net long-term capital gain (loss)		
<b>8b</b>	Collectibles (28%) gain (loss)		
<b>8c</b>	Unrecaptured section 1250 gain		
<b>9</b>	Net section 1231 gain (loss)		
<b>10</b>	Other income (loss)	<b>15</b>	Alternative minimum tax (AMT) items
		A	-1,750.
<b>11</b>	Section 179 deduction	<b>16</b>	Items affecting shareholder basis
<b>12</b>	Other deductions	C	1,060.
	A	100.	
		<b>17</b>	Other information

\* See attached statement for additional information.

For IRS Use Only



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

	Code	Report on
<b>1. Ordinary business income (loss).</b> Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:		
Passive loss		Report on
Passive income		See the Shareholder's Instructions
Nonpassive loss		Schedule E, line 28, column (g)
Nonpassive income		Schedule E, line 28, column (h)
		Schedule E, line 28, column (j)
<b>2. Net rental real estate income (loss)</b>		See the Shareholder's Instructions
<b>3. Other net rental income (loss)</b>		Schedule E, line 28, column (g)
Net income		See the Shareholder's Instructions
Net loss		Form 1040, line 8a
<b>4. Interest income</b>		Form 1040, line 9a
<b>5a. Ordinary dividends</b>		Form 1040, line 9b
<b>5b. Qualified dividends</b>		Schedule E, line 4
<b>6. Royalties</b>		Schedule D, line 5
<b>7. Net short-term capital gain (loss)</b>		Schedule D, line 12
<b>8a. Net long-term capital gain (loss)</b>		28% Rate Gain Worksheet, line 4
<b>8b. Collectibles (28%) gain (loss)</b>		(Schedule D instructions)
<b>8c. Unrecaptured section 1250 gain</b>		See the Shareholder's Instructions
<b>9. Net section 1231 gain (loss)</b>		See the Shareholder's Instructions
<b>10. Other income (loss)</b>		
Code		
A Other portfolio income (loss)		See the Shareholder's Instructions
B Involuntary conversions		See the Shareholder's Instructions
C Sec. 1256 contracts & straddles		Form 6781, line 1
D Mining exploration costs recapture		See Pub. 535
E Other income (loss)		See the Shareholder's Instructions
<b>11. Section 179 deduction</b>		See the Shareholder's Instructions
<b>12. Other deductions</b>		
A Cash contributions (50%)		See the Shareholder's Instructions
B Cash contributions (30%)		
C Noncash contributions (50%)		
D Noncash contributions (30%)		
E Capital gain property to a 50% organization (30%)		
F Capital gain property (20%)		
G Contributions (100%)		
H Investment interest expense		Form 4952, line 1
I Deductions—royalty income		Schedule E, line 19
J Section 59(e)(2) expenditures		See the Shareholder's Instructions
K Deductions—portfolio (2% floor)		Schedule A, line 23
L Deductions—portfolio (other)		Schedule A, line 28
M Preproductive period expenses		See the Shareholder's Instructions
N Commercial revitalization deduction from rental real estate activities		See Form 8582 instructions
O Reforestation expense deduction		See the Shareholder's Instructions
P Domestic production activities information		See Form 8903 instructions
Q Qualified production activities income		Form 8903, line 7b
R Employer's Form W-2 wages		Form 8903, line 17
S Other deductions		See the Shareholder's Instructions
<b>13. Credits</b>		
A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings		See the Shareholder's Instructions
B Low-income housing credit (other) from pre-2008 buildings		
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings		
D Low-income housing credit (other) from post-2007 buildings		
E Qualified rehabilitation expenditures (rental real estate)		
F Other rental real estate credits		
G Other rental credits		Form 1040, line 73, box a
H Undistributed capital gains credit		
I Biofuel producer credit		
J Work opportunity credit		See the Shareholder's Instructions
K Disabled access credit		
L Empowerment zone employment credit		
M Credit for increasing research activities		
<b>14. Foreign transactions</b>		
A Name of country or U.S. possession		Form 1116, Part I
B Gross income from all sources		
C Gross income sourced at shareholder level		
<i>Foreign gross income sourced at corporate level</i>		
D Passive category		Form 1116, Part I
E General category		
F Other		
<i>Deductions allocated and apportioned at shareholder level</i>		
G Interest expense		Form 1116, Part I
H Other		Form 1116, Part I
<i>Deductions allocated and apportioned at corporate level to foreign source income</i>		
I Passive category		Form 1116, Part I
J General category		
K Other		
<i>Other information</i>		
L Total foreign taxes paid		Form 1116, Part II
M Total foreign taxes accrued		Form 1116, Part II
N Reduction in taxes available for credit		
O Foreign trading gross receipts		Form 1116, line 12
P Extraterritorial income exclusion		Form 8873
Q Other foreign transactions		Form 8873
		See the Shareholder's Instructions
<b>15. Alternative minimum tax (AMT) items</b>		
A Post-1986 depreciation adjustment		See the Shareholder's Instructions and the Instructions for Form 6251
B Adjusted gain or loss		
C Depletion (other than oil & gas)		
D Oil, gas, & geothermal—gross income		
E Oil, gas, & geothermal—deductions		
F Other AMT items		
<b>16. Items affecting shareholder basis</b>		
A Tax-exempt interest income		Form 1040, line 8b
B Other tax-exempt income		
C Nondeductible expenses		See the Shareholder's Instructions
D Distributions		
E Repayment of loans from shareholders		
<b>17. Other information</b>		
A Investment income		Form 4952, line 4a
B Investment expenses		Form 4952, line 5
C Qualified rehabilitation expenditures (other than rental real estate)		See the Shareholder's Instructions
D Basis of energy property		See the Shareholder's Instructions
E Recapture of low-income housing credit (section 42(j)(5))		Form 8611, line 8
F Recapture of low-income housing credit (other)		
G Recapture of investment credit		Form 8611, line 8
H Recapture of other credits		See Form 4255
I Look-back interest—completed long-term contracts		See the Shareholder's Instructions
J Look-back interest—income forecast method		See Form 8697
K Dispositions of property with section 179 deductions		See Form 8866
L Recapture of section 179 deduction		
M Section 453(j)(3) information		See the Shareholder's Instructions
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(j) information		
U Net investment income		
V Other information		



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

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.  
▶ Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).

Name(s) shown on return

G. KIPLING MILLER, INC.

Business or activity to which this form relates  
Form 1120S Line 21

Identifying number

**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	
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 2015 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	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 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 type="checkbox"/>		

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

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

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

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

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

21	Listed property. Enter amount from line 28	21	3,921.
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	3,921.
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? [X] Yes [ ] No 24b If "Yes," is the evidence written? [X] Yes [ ] No

Table with 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 for 25, 26, 27, 28, and 29.

Section B—Information on Use of Vehicles

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

Table for Section B with columns (a) through (f) for Vehicle 1 through Vehicle 6. Rows include 30 (Total business/investment miles), 31 (Total commuting miles), 32 (Total other personal miles), 33 (Total miles driven), 34 (Personal use during off-duty hours), 35 (Used primarily by more than 5% owner), 36 (Another vehicle available).

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 (see instructions).

Table for Section C with questions 37-41 and Yes/No columns. Questions cover written policies, personal use, number of vehicles, and demonstration use.

Part VI Amortization

Table for Part VI Amortization with 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, 43, and 44.

# IRS e-file Signature Authorization for Form 1120S

## 2016

Department of the Treasury  
Internal Revenue Service

► Don't send to the IRS. Keep for your records.  
► Information about Form 8879-S and its instructions is at [www.irs.gov/form8879s](http://www.irs.gov/form8879s).

For calendar year 2016, or tax year beginning \_\_\_\_\_, 2016, and ending \_\_\_\_\_, 20\_\_\_\_

Name of corporation

G. KIPLING MILLER, INC.

Employer identification number

### Part I Tax Return Information (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1120S, line 1c)	1	126,509.
2	Gross profit (Form 1120S, line 3)	2	126,509.
3	Ordinary business income (loss) (Form 1120S, line 21)	3	5,429.
4	Net rental real estate income (loss) (Form 1120S, Schedule K, line 2)	4	
5	Income (loss) reconciliation (Form 1120S, Schedule K, line 18)	5	5,329.

### Part II Declaration and Signature Authorization of Officer (Be sure to get a copy of the corporation's return)

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2016 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

#### Officer's PIN: check one box only

- I authorize \_\_\_\_\_ to enter my PIN \_\_\_\_\_ as my signature \_\_\_\_\_ on the corporation's 2016 electronically filed income tax return.
- As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2016 electronically filed income tax return.

Officer's signature ► \_\_\_\_\_ Date ► \_\_\_\_\_ Title ► OFFICER

### Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

\_\_\_\_\_  
 don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2016 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ► \_\_\_\_\_ Date ► 08/07/2019

**ERO Must Retain This Form – See Instructions**  
**Don't Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see instructions.

IRS e-file Authentication Statement

2016

Keep for your records

Name(s) Shown on Return
G. KIPLING MILLER, INC.

Employer ID No.

A - Practitioner PIN Authorization

QuickZoom to the Federal Information Worksheet to enter PIN information

Please indicate how the taxpayer(s) PIN(s) are entered into the program.

Officer entered PIN
ERO entered Officer's PIN

B - Signature of Electronic Return Originator

ERO Declaration:

I declare that the information contained in this electronic tax return is the information furnished to me by the corporation. If the corporation furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the corporation.

I am signing this Tax Return by entering my PIN below.

ERO's PIN (EFIN followed by any 5 numbers) EFIN595832 Self-Select PIN 37685

C - Signature of Officer

Perjury Statement:

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2016 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure:

I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

Electronic Funds Withdrawal Consent (if applicable):

I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my self-selected PIN below.

Officer's PIN .11725
Date 02/07/2017

## Additional information from your 2016 US Form 1120S: Income Tax Return for S Corp Tax Return

### Form 1120S: S-Corporation Tax Return

#### Other Deductions

#### Continuation Statement

Description	Amount
ACCOUNTING FEES	1,018.
VEHICLE EXPENSES	18,810.
OFFICER MEDICAL	1,096.
MEALS AND ENTERTAINMENT (50%)	1,060.
MISCELLANEOUS BUSINESS EXPENSES	339.
REGISTRATION FEE	550.
SUBSCRIPTIONS	277.
COPIER	313.
MEMBERSHIPS	473.
SUPPLIES	1,821.
<b>Total</b>	<b>25,757.</b>

### SMART WORKSHEET FOR: Form 1120S: S-Corporation Tax Return

#### Payroll Taxes

#### Itemization Statement

Description	Amount
SS	5,167.
MED	1,208.
SUTA	7.
FUTA	42.
<b>Total</b>	<b>6,424.</b>

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

**2017**

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.  
▶ Go to [www.irs.gov/Form1120S](http://www.irs.gov/Form1120S) for instructions and the latest information.

For calendar year 2017 or tax year beginning

, 2017, ending

, 20

A S election effective date  
02/16/2010

B Business activity code number (see instructions)

C Check if Sch. M-3 attached

<b>TYPE</b>	Name G. KIPLING MILLER, INC.
<b>OR</b>	Number, street, and room or suite no. If a P.O. box, see instructions. 500 N. OLEANDER AVENUE
<b>PRINT</b>	City or town, state or province, country, and ZIP or foreign postal code DAYTONA BEACH FL 32118

<b>D Employer identification number</b>	[REDACTED]
<b>E Date incorporated</b>	02/16/2010
<b>F Total assets (see instructions)</b>	\$ 100.

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	25,986.		
b	Returns and allowances	1b			
c	Balance. Subtract line 1b from line 1a				
2	Cost of goods sold (attach Form 1125-A)	1c	25,986.		
3	Gross profit. Subtract line 2 from line 1c	2			
4	Net gain (loss) from Form 4797, line 17 (attach Form 4797)	3	25,986.		
5	Other income (loss) (see instructions—attach statement)	4			
6	<b>Total income (loss).</b> Add lines 3 through 5	5			
Deductions (see instructions for limitations)		6	25,986.		
7	Compensation of officers (see instructions—attach Form 1125-E)	7			
8	Salaries and wages (less employment credits)	8			
9	Repairs and maintenance	9	1,552.		
10	Bad debts	10			
11	Rents	11			
12	Taxes and licenses	12	6,363.		
13	Interest	13			
14	Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	14	1,960.		
15	Depletion (Do not deduct oil and gas depletion.)	15			
16	Advertising	16			
17	Pension, profit-sharing, etc., plans	17			
18	Employee benefit programs	18			
19	Other deductions (attach statement) See Statement	19	13,987.		
20	<b>Total deductions.</b> Add lines 7 through 19	20	23,862.		
21	<b>Ordinary business income (loss).</b> Subtract line 20 from line 6	21	2,124.		
Tax and Payments		22a			
22a	Excess net passive income or LIFO recapture tax (see instructions)	22b			
b	Tax from Schedule D (Form 1120S)	22c			
c	Add lines 22a and 22b (see instructions for additional taxes)	23a			
23a	2017 estimated tax payments and 2016 overpayment credited to 2017	23b			
b	Tax deposited with Form 7004	23c			
c	Credit for federal tax paid on fuels (attach Form 4136)	23d			
d	Add lines 23a through 23c	24			
24	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	25			
25	<b>Amount owed.</b> If line 23d is smaller than the total of lines 22c and 24, enter amount owed	26			
26	<b>Overpayment.</b> If line 23d is larger than the total of lines 22c and 24, enter amount overpaid	27			
27	Enter amount from line 26 <b>Credited to 2018 estimated tax</b> ▶ <b>Refunded</b> ▶				

Sign Here

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.

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ OFFICER \_\_\_\_\_  
Title \_\_\_\_\_

Paid Preparer Use Only

Print/Type preparer's name DAVID S. RAUSCHENBERGER	Preparer's signature David Dougherty, CPA	Date 08/07/2019	Check <input type="checkbox"/> if self-employed	PTIN [REDACTED]
Firm's name ▶ David Dougherty, CPA	Firm's EIN [REDACTED]	Phone no. [REDACTED]		
Firm's address ▶ 465 Summerhaven Dr., Suite D DeBary FL 32713				

For Paperwork Reduction Act Notice, see separate instructions. BAA





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

		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	2,124.
	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	12a	
	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, if applicable)	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 Foreign gross income sourced at corporate level	14c	
	d Passive category	14d	
	e General category	14e	
	f Other (attach statement) Deductions allocated and apportioned at shareholder level	14f	
	g Interest expense	14g	
	h Other Deductions allocated and apportioned at corporate level to foreign source income	14h	
	i Passive category	14i	
	j General category	14j	
	k Other (attach statement) Other information	14k	
	l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l	
	m Reduction in taxes available for credit (attach statement)	14m	
	n Other foreign tax information (attach statement)		
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	-875.
	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	934.
	d Distributions (attach statement if required) (see instructions)	16d	1,190.
	e Repayment of loans from shareholders	16e	

**Schedule K Shareholders' Pro Rata Share Items (continued)**

		Total amount	
Other Information	17a	Investment income	
	b	Investment expenses	17a
	c	Dividend distributions paid from accumulated earnings and profits	17b
	d	Other items and amounts (attach statement)	17c
			0.
Reconciliation	18	<b>Income/loss reconciliation.</b> Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18
			2,124.

**Schedule L Balance Sheets per Books**

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1	Cash			
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			
b	Less accumulated depreciation	( )	( )	
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			
<b>Liabilities and Shareholders' Equity</b>				
16	Accounts payable			
17	Mortgages, notes, bonds payable in less than 1 year			
18	Other current liabilities (attach statement)			
19	Loans from shareholders			
20	Mortgages, notes, bonds payable in 1 year or more			
21	Other liabilities (attach statement)			
22	Capital stock			
23	Additional paid-in capital			
24	Retained earnings			
25	Adjustments to shareholders' equity (attach statement)			0.
26	Less cost of treasury stock	( )	( )	
27	Total liabilities and shareholders' equity			0.

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

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

<b>1</b> Net income (loss) per books . . . . .	1,190.	<b>5</b> Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
<b>2</b> Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) _____		<b>a</b> Tax-exempt interest \$ _____	
<b>3</b> Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14i (itemize):		<b>6</b> Deductions included on Schedule K, lines 1 through 12 and 14i, not charged against book income this year (itemize):	
<b>a</b> Depreciation \$ _____		<b>a</b> Depreciation \$ _____	
<b>b</b> Travel and entertainment \$ _____ 934.		<b>7</b> Add lines 5 and 6 . . . . .	
	934.		
<b>4</b> Add lines 1 through 3 . . . . .	2,124.	<b>8</b> Income (loss) (Schedule K, line 18). Line 4 less line 7	2,124.

**Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)**

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
<b>1</b> Balance at beginning of tax year . . . . .			
<b>2</b> Ordinary income from page 1, line 21 . . . . .	2,124.		
<b>3</b> Other additions . . . . .			
<b>4</b> Loss from page 1, line 21 . . . . .	( )		
<b>5</b> Other reductions <u>MEALS AND ENTERTAINMENT</u> . . . . .	( 934. )		
<b>6</b> Combine lines 1 through 5 . . . . .	1,190.		
<b>7</b> Distributions other than dividend distributions . . . . .	1,190.	0.	0.
<b>8</b> Balance at end of tax year. Subtract line 7 from line 6 . . . . .	0.	0.	0.



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

	Code	Report on
<b>1. Ordinary business income (loss).</b> Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:		
Passive loss	<i>Report on</i>	
Passive income	See the Shareholder's Instructions	
Nonpassive loss	Schedule E, line 28, column (g)	
Nonpassive income	See the Shareholder's Instructions	
<b>2. Net rental real estate income (loss)</b>	Schedule E, line 28, column (j)	
<b>3. Other net rental income (loss)</b>	See the Shareholder's Instructions	
Net income	Schedule E, line 28, column (g)	
Net loss	See the Shareholder's Instructions	
<b>4. Interest income</b>	Form 1040, line 8a	
<b>5a. Ordinary dividends</b>	Form 1040, line 9a	
<b>5b. Qualified dividends</b>	Form 1040, line 9b	
<b>6. Royalties</b>	Schedule E, line 4	
<b>7. Net short-term capital gain (loss)</b>	Schedule D, line 5	
<b>8a. Net long-term capital gain (loss)</b>	Schedule D, line 12	
<b>8b. Collectibles (28%) gain (loss)</b>	28% Rate Gain Worksheet, line 4 (Schedule D instructions)	
<b>8c. Unrecaptured section 1250 gain</b>	See the Shareholder's Instructions	
<b>9. Net section 1231 gain (loss)</b>	See the Shareholder's Instructions	
<b>10. Other income (loss)</b>		
Code		
A Other portfolio income (loss)	See the Shareholder's Instructions	
B Involuntary conversions	See the Shareholder's Instructions	
C Sec. 1256 contracts & straddles	Form 6781, line 1	
D Mining exploration costs recapture	See Pub. 535	
E Other income (loss)	See the Shareholder's Instructions	
<b>11. Section 179 deduction</b>	See the Shareholder's Instructions	
<b>12. Other deductions</b>		
A Cash contributions (50%)	} See the Shareholder's Instructions	
B Cash contributions (30%)		
C Noncash contributions (50%)		
D Noncash contributions (30%)		
E Capital gain property to a 50% organization (30%)		
F Capital gain property (20%)		
G Contributions (100%)	Form 4952, line 1	
H Investment interest expense	Schedule E, line 19	
I Deductions—royalty income	See the Shareholder's Instructions	
J Section 59(e)(2) expenditures	Schedule A, line 23	
K Deductions—portfolio (2% floor)	Schedule A, line 28	
L Deductions—portfolio (other)	See the Shareholder's Instructions	
M Preproductive period expenses	See Form 8582 instructions	
N Commercial revitalization deduction from rental real estate activities	See the Shareholder's Instructions	
O Reforestation expense deduction	See Form 8903 instructions	
P Domestic production activities information	Form 8903, line 7b	
Q Qualified production activities income	Form 8903, line 17	
R Employer's Form W-2 wages	See the Shareholder's Instructions	
S Other deductions		
<b>13. Credits</b>		
A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	} See the Shareholder's Instructions	
B Low-income housing credit (other) from pre-2008 buildings		
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings		
D Low-income housing credit (other) from post-2007 buildings		
E Qualified rehabilitation expenditures (rental real estate)		
F Other rental real estate credits	Form 1040, line 73, box 4	
G Other rental credits		
H Undistributed capital gains credit	} See the Shareholder's Instructions	
I Biofuel producer credit		
J Work opportunity credit		
K Disabled access credit		
L Empowerment zone employment credit		
M Credit for increasing research activities		
Code		
N Credit for employer social security and Medicare taxes	} See the Shareholder's Instructions	
O Backup withholding		
P Other credits		
<b>14. Foreign transactions</b>		
A Name of country or U.S. possession	} Form 1116, Part I	
B Gross income from all sources		
C Gross income sourced at shareholder level		
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	
<b>15. Alternative minimum tax (AMT) items</b>		
A Post-1986 depreciation adjustment	} See the Shareholder's Instructions and the instructions for Form 6251	
B Adjusted gain or loss		
C Depletion (other than oil & gas)		
D Oil, gas, & geothermal—gross income		
E Oil, gas, & geothermal—deductions		
F Other AMT items		
<b>16. Items affecting shareholder basis</b>		
A Tax-exempt interest income	Form 1040, line 8b	
B Other tax-exempt income		
C Nondeductible expenses	} See the Shareholder's Instructions	
D Distributions		
E Repayment of loans from shareholders		
F Other		
<b>17. Other information</b>		
A Investment income	Form 4952, line 4a	
B Investment expenses	Form 4952, line 5	
C Qualified rehabilitation expenditures (other than rental real estate)	See the Shareholder's Instructions	
D Basis of energy property	See the Shareholder's Instructions	
E Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8	
F Recapture of low-income housing credit (other)	Form 8611, line 8	
G Recapture of investment credit	See Form 4255	
H Recapture of other credits	See the Shareholder's Instructions	
I Look-back interest—completed long-term contracts	See Form 8697	
J Look-back interest—income forecast method	See Form 8866	
K Dispositions of property with section 179 deductions	} See the Shareholder's Instructions	
L Recapture of section 179 deduction		
M Section 453(j)(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		

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

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.  
▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return  
**G. KIPLING MILLER, INC.**

Business or activity to which this form relates  
Form 1120S Line 21

Identifying number

**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	510,000.
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	2,030,000.
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 (see instructions)	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.)** (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 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						
h Residential rental property			25 yrs.		S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			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	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
b 12-year					S/L	
c 40-year			12 yrs.		S/L	
			40 yrs.	MM	S/L	

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

21	Listed property. Enter amount from line 28	21	1,960.
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	1,960.
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. **BAA**

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? [X] Yes [ ] No 24b If "Yes," is the evidence written? [X] Yes [ ] No

Table with 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 for 25, 26, 27, 28, 29.

Section B - Information on Use of Vehicles

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

Table for Section B with columns (a) through (f) for Vehicle 1 through Vehicle 6. Rows include 30-36 regarding miles driven and personal use.

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

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

Table for Section C with rows 37-41 regarding written policies and requirements for employee vehicle use.

Part VI Amortization

Table for Part VI with 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, 43, 44.



# IRS e-file Signature Authorization for Form 1120S

## 2017

Department of the Treasury  
Internal Revenue Service

▶ Return completed Form 8879-S to ERO. (Don't send to IRS.)

▶ Go to [www.irs.gov/Form8879S](http://www.irs.gov/Form8879S) for the latest information.

For calendar year 2017, or tax year beginning

, 2017, and ending

Name of corporation  
**G. KIPLING MILLER, INC.**

Employer identification number  
**11-1111111**

### Part I Tax Return Information (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1120S, line 1c)	1	25,986.
2	Gross profit (Form 1120S, line 3)	2	25,986.
3	Ordinary business income (loss) (Form 1120S, line 21)	3	2,124.
4	Net rental real estate income (loss) (Form 1120S, Schedule K, line 2)	4	
5	Income (loss) reconciliation (Form 1120S, Schedule K, line 18)	5	2,124.

### Part II Declaration and Signature Authorization of Officer (Be sure to get a copy of the corporation's return)

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2017 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

#### Officer's PIN: check one box only

- I authorize \_\_\_\_\_ ERO firm name \_\_\_\_\_ to enter my PIN       as my signature  
Don't enter all zeros  
 on the corporation's 2017 electronically filed income tax return.
- As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2017 electronically filed income tax return.

Officer's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_ Title ▶ OFFICER

### Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.



I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ \_\_\_\_\_ Date ▶ 08/07/2019

**ERO Must Retain This Form – See Instructions  
 Don't Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see instructions.  
BAA

IRS e-file Authentication Statement

2017

Keep for your records

Name(s) Shown on Return
G. KIPLING MILLER, INC.

Employer ID No.

A - Practitioner PIN Authorization

QuickZoom to the Federal Information Worksheet to enter PIN information

Please indicate how the taxpayer(s) PIN(s) are entered into the program.

Officer entered PIN
ERO entered Officer's PIN
[X]

B - Signature of Electronic Return Originator

ERO Declaration:

I declare that the information contained in this electronic tax return is the information furnished to me by the corporation. If the corporation furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the corporation. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

I am signing this Tax Return by entering my PIN below.

ERO's PIN (EFIN followed by any 5 numbers) EFIN595832 Self-Select PIN 37685

C - Signature of Officer

Perjury Statement:

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2017 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure:

I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

Electronic Funds Withdrawal Consent (if applicable):

I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my self-selected PIN below.

Officer's PIN . . . . . 11725
Date . . . . . 01/02/2018

## Additional information from your 2017 US Form 1120S: Income Tax Return for S Corp

### Form 1120S: S-Corporation Tax Return

#### Gross Sales

Description	Itemization Statement	
	Amount	
DEPOSITS		
DRAWS		35,281.
DRAWS		-7,171.
		-2,124.
<b>Total</b>		<b>25,986.</b>

### Form 1120S: S-Corporation Tax Return

#### Other Deductions

Description	Continuation Statement	
	Amount	
ACCOUNTING FEES		778.
VEHICLE EXPENSES		10,365.
BANK SERVICE CHARGES		2.
CONTINUING EDUCATION		26.
DUES AND SUBSCRIPTIONS		440.
MISCELLANEOUS		705.
POSTAGE AND DELIVER		67.
REFERENCE EXPENSE		50.
SUPPLIES		619.
MEALS AND ENTERTAINMENT (50%)		935.
<b>Total</b>		<b>13,987.</b>

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

**2018**

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.  
▶ Go to [www.irs.gov/Form1120S](http://www.irs.gov/Form1120S) for instructions and the latest information.

For calendar year 2018 or tax year beginning , 2018, ending , 20

<b>A</b> S election effective date 02/16/2010	<b>TYPE OR PRINT</b>	Name G. KIPLING MILLER, INC.	<b>D</b> Employer identification number [REDACTED]
<b>B</b> Business activity code number (see instructions) 54 [REDACTED]		Number, street, and room or suite no. If a P.O. box, see instructions. 500 N. OLEANDER AVENUE	<b>E</b> Date incorporated 02/16/2010
Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code DAYTONA BEACH FL 32118	<b>F</b> Total assets (see instructions) \$ 100.

**G** Is the corporation electing to be an S corporation beginning with this tax year?  Yes  No If "Yes," attach Form 2553 if not already filed

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

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

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

<b>Income</b>	<b>1a</b> Gross receipts or sales . . . . .	<b>1a</b>	10,600.	
	<b>b</b> Returns and allowances . . . . .	<b>1b</b>		
	<b>c</b> Balance. Subtract line 1b from line 1a . . . . .	<b>1c</b>		10,600.
	<b>2</b> Cost of goods sold (attach Form 1125-A) . . . . .	<b>2</b>		
	<b>3</b> Gross profit. Subtract line 2 from line 1c . . . . .	<b>3</b>		10,600.
	<b>4</b> Net gain (loss) from Form 4797, line 17 (attach Form 4797) . . . . .	<b>4</b>		
<b>5</b> Other income (loss) (see instructions—attach statement) . . . . .	<b>5</b>			
<b>6</b> Total income (loss). Add lines 3 through 5 . . . . . ▶	<b>6</b>		10,600.	
<b>Deductions</b> (see instructions for limitations)	<b>7</b> Compensation of officers (see instructions—attach Form 1125-E) . . . . .	<b>7</b>		
	<b>8</b> Salaries and wages (less employment credits) . . . . .	<b>8</b>		
	<b>9</b> Repairs and maintenance . . . . .	<b>9</b>		153.
	<b>10</b> Bad debts . . . . .	<b>10</b>		
	<b>11</b> Rents . . . . .	<b>11</b>		
	<b>12</b> Taxes and licenses . . . . .	<b>12</b>		
	<b>13</b> Interest (see instructions) . . . . .	<b>13</b>		
	<b>14</b> Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562) . . . . .	<b>14</b>		0.
	<b>15</b> Depletion (Do not deduct oil and gas depletion.) . . . . .	<b>15</b>		
	<b>16</b> Advertising . . . . .	<b>16</b>		
	<b>17</b> Pension, profit-sharing, etc., plans . . . . .	<b>17</b>		
	<b>18</b> Employee benefit programs . . . . .	<b>18</b>		
	<b>19</b> Other deductions (attach statement) See Statement . . . . .	<b>19</b>		11,050.
	<b>20</b> Total deductions. Add lines 7 through 19 . . . . . ▶	<b>20</b>		11,203.
	<b>21</b> Ordinary business income (loss). Subtract line 20 from line 6 . . . . .	<b>21</b>		-603.
<b>Tax and Payments</b>	<b>22a</b> Excess net passive income or LIFO recapture tax (see instructions) . . . . .	<b>22a</b>		
	<b>b</b> Tax from Schedule D (Form 1120S) . . . . .	<b>22b</b>		
	<b>c</b> Add lines 22a and 22b (see instructions for additional taxes) . . . . .	<b>22c</b>		
	<b>23a</b> 2018 estimated tax payments and 2017 overpayment credited to 2018 . . . . .	<b>23a</b>		
	<b>b</b> Tax deposited with Form 7004 . . . . .	<b>23b</b>	0.	
	<b>c</b> Credit for federal tax paid on fuels (attach Form 4136) . . . . .	<b>23c</b>		
	<b>d</b> Refundable credit from Form 8827, line 8c . . . . .	<b>23d</b>		
	<b>e</b> Add lines 23a through 23d . . . . .	<b>23e</b>		0.
	<b>24</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached . . . . . ▶ <input type="checkbox"/>	<b>24</b>		
	<b>25</b> Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed . . . . .	<b>25</b>		0.
<b>26</b> Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid . . . . .	<b>26</b>			
<b>27</b> Enter amount from line 26: Credited to 2019 estimated tax ▶ Refunded ▶	<b>27</b>			

**Sign Here**

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.

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ OFFICER Title \_\_\_\_\_

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

<b>Paid Preparer Use Only</b>	Print/Type preparer's name DAVID S. RAUSCHENBERGER	Preparer's signature	Date 08/07/2019	Check <input type="checkbox"/> if self-employed	PTIN P01309512
	Firm's name ▶ David Dougherty, CPA			Firm's EIN ▶ 59-3232850	
	Firm's address ▶ 465 Summerhaven Dr., Suite D DeBary FL 32713			Phone no. (386) 668-3328	

Schedule B Other Information (see instructions)

1 Check accounting method: a  Cash b  Accrual c  Other (specify) ▶

2 See the instructions and enter the:

a Business activity ▶ LEGAL REPRESENTATION b Product or service ▶ SERVICE

3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation . . .

4 At the end of the tax year, did the corporation:

a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below . . . . .

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

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

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

5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below.

(i) Total shares of restricted stock . . . . . ▶

(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 information 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 (see instructions) ▶ \$

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.

Yes/No grid for questions 1-11

**Schedule B Other Information** (see instructions) (continued)

- 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 . . . . . ▶ \$
- 13 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions . . . . .
- 14a Did the corporation make any payments in 2018 that would require it to file Form(s) 1099?  
b If "Yes," did the corporation file or will it file required Forms 1099? . . . . .
- 15 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?  
If "Yes," enter the amount from Form 8996, line 13 . . . . . ▶ \$

Yes	No
	X
	X
	X
	X

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

		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	-603.
	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	
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a		
b Collectibles (28%) gain (loss)	8b		
c Unrecaptured section 1250 gain (attach statement)	8c		
9 Net section 1231 gain (loss) (attach Form 4797)	9		
10 Other income (loss) (see instructions) Type ▶	10		
Deductions	11 Section 179 deduction (attach Form 4562)	11	
	12a Charitable contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type ▶	12c(2)	
d Other deductions (see instructions) Type ▶ (2) Amount ▶	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 ▶	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 ▶	14b	
	b Gross income from all sources	14c	
	c Gross income sourced at shareholder level	14d	
	d Foreign gross income sourced at corporate level	14e	
	e Section 951A category	14f	
	f Foreign branch category	14g	
	g Passive category	14h	
	h General category	14i	
	i Other (attach statement)	14j	
	j Deductions allocated and apportioned at shareholder level	14k	
	k Interest expense	14l	
	l Other	14m	
	m Deductions allocated and apportioned at corporate level to foreign source income	14n	
	n Section 951A category	14o	
	o Foreign branch category	14p	
	p Passive category	14q	
	q General category		
r Other (attach statement)			
Other information			
p Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued			
q Reduction in taxes available for credit (attach statement)			
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	0.
	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	324.
	d Distributions (attach statement if required) (see instructions)	16d	-927.
	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	0.
	d Other items and amounts (attach statement) See Sch K, Line 17d(I) Stmt		
Reconciliation	18 <b>Income/loss reconciliation.</b> Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14p	18	-603.

**Schedule L Balance Sheets per Books**

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash				
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				
b Less accumulated depreciation	( )		( )	
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				
<b>Liabilities and Shareholders' Equity</b>				
16 Accounts payable				
17 Mortgages, notes, bonds payable in less than 1 year				
18 Other current liabilities (attach statement)				
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more				
21 Other liabilities (attach statement)				
22 Capital stock				
23 Additional paid-in capital				
24 Retained earnings				
25 Adjustments to shareholders' equity (attach statement)		0.		0.
26 Less cost of treasury stock				
27 Total liabilities and shareholders' equity	( )	0.	( )	0.

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

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

<b>1</b> Net income (loss) per books . . . . .	-927.	<b>5</b> Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
<b>2</b> Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) . . . . .		<b>a</b> Tax-exempt interest \$ . . . . .	
<b>3</b> Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14p (itemize):		<b>6</b> Deductions included on Schedule K, lines 1 through 12 and 14p, not charged against book income this year (itemize):	
<b>a</b> Depreciation \$ . . . . .		<b>a</b> Depreciation \$ . . . . .	
<b>b</b> Travel and entertainment \$ . . . . . 324.		<b>7</b> Add lines 5 and 6 . . . . .	
<b>4</b> Add lines 1 through 3 . . . . .	324.	<b>8</b> Income (loss) (Schedule K, line 18). Line 4 less line 7 . . . . .	-603.
	-603.		

**Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account**  
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
<b>1</b> Balance at beginning of tax year . . . . .	0.	0.		0.
<b>2</b> Ordinary income from page 1, line 21 . . . . .				
<b>3</b> Other additions . . . . .				
<b>4</b> Loss from page 1, line 21 . . . . .	( 603. )			
<b>5</b> Other reductions MEALS AND ENTERTAINMENT . . . . .	( 324. )			
<b>6</b> Combine lines 1 through 5 . . . . .	-927.	0.		( )
<b>7</b> Distributions . . . . .	-927.	0.	0.	0.
<b>8</b> Balance at end of tax year. Subtract line 7 from line 6 . . . . .	0.	0.	0.	0.



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

Department of the Treasury  
Internal Revenue Service

**2018**

For calendar year 2018, or tax year

beginning  /  / 2018 ending  /  /

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

▶ See back of form and separate instructions.

**Part I Information About the Corporation**

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

**B** Corporation's name, address, city, state, and ZIP code  
G. KIPLING MILLER, INC.  
  
500 N. OLEANDER AVENUE  
DAYTONA BEACH FL 32118

**C** IRS Center where corporation filed return  
Ogden, UT 84201-0013

**Part II Information About the Shareholder**

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

**E** Shareholder's name, address, city, state, and ZIP code  
G. KIPLING MILLER  
  
500 N. OLEANDER AVENUE  
DAYTONA BEACH FL 32118

**F** Shareholder's percentage of stock ownership for tax year . . . . . 100.00000 %

For IRS Use Only

Final K-1  Amended K-1 OMB No. 1545-0123

671117

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

<b>1</b>	Ordinary business income (loss)	<b>13</b>	Credits
<b>2</b>	Net rental real estate income (loss)		
	-603.		
<b>3</b>	Other net rental income (loss)		
<b>4</b>	Interest income		
<b>5a</b>	Ordinary dividends		
<b>5b</b>	Qualified dividends	<b>14</b>	Foreign transactions
<b>6</b>	Royalties		
<b>7</b>	Net short-term capital gain (loss)		
<b>8a</b>	Net long-term capital gain (loss)		
<b>8b</b>	Collectibles (28%) gain (loss)		
<b>8c</b>	Unrecaptured section 1250 gain		
<b>9</b>	Net section 1231 gain (loss)		
<b>10</b>	Other income (loss)	<b>15</b>	Alternative minimum tax (AMT) items
		A	0.
<b>11</b>	Section 179 deduction	<b>16</b>	Items affecting shareholder basis
<b>12</b>	Other deductions	C	324.
		D	-927.
		<b>17</b>	Other information
		V	* STMT.
		X	* STMT.

\* See attached statement for additional information.

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.

	Report on	Code	Report on	
<b>1. Ordinary business income (loss).</b> Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:				
Passive loss	See the Shareholder's Instructions	<b>O</b> Backup withholding	See the Shareholder's Instructions	
Passive income	See the Shareholder's Instructions	<b>P</b> Other credits	See the Shareholder's Instructions	
Nonpassive loss	See the Shareholder's Instructions			
Nonpassive income	See the Shareholder's Instructions			
<b>2. Net rental real estate income (loss)</b>	Schedule E, line 28, column (h)	<b>14. Foreign transactions</b>		
<b>3. Other net rental income (loss)</b>	See the Shareholder's Instructions	<b>A</b> Name of country or U.S. possession	} Form 1116, Part I	
Net income	Schedule E, line 28, column (h)	<b>B</b> Gross income from all sources		
Net loss	See the Shareholder's Instructions	<b>C</b> Gross income sourced at shareholder level		
<b>4. Interest income</b>	Form 1040, line 2b	<i>Foreign gross income sourced at corporate level</i>		
<b>5a. Ordinary dividends</b>	Form 1040, line 3b	<b>D</b> Section 951A category	} Form 1116, Part I	
<b>5b. Qualified dividends</b>	Form 1040, line 3a	<b>E</b> Foreign branch category		
<b>6. Royalties</b>	Schedule E, line 4	<b>F</b> Passive category		
<b>7. Net short-term capital gain (loss)</b>	Schedule D, line 5	<b>G</b> General category		
<b>8a. Net long-term capital gain (loss)</b>	Schedule D, line 12	<b>H</b> Other		
<b>8b. Collectibles (28%) gain (loss)</b>	28% Rate Gain Worksheet, line 4 (Schedule D instructions)	<i>Deductions allocated and apportioned at shareholder level</i>		
<b>8c. Unrecaptured section 1250 gain</b>	See the Shareholder's Instructions	<b>I</b> Interest expense	Form 1116, Part I	
<b>9. Net section 1231 gain (loss)</b>	See the Shareholder's Instructions	<b>J</b> Other	Form 1116, Part I	
<b>10. Other income (loss)</b>	See the Shareholder's Instructions	<i>Deductions allocated and apportioned at corporate level to foreign source income</i>		
Code		<b>K</b> Section 951A category	} Form 1116, Part I	
<b>A</b> Other portfolio income (loss)	See the Shareholder's Instructions	<b>L</b> Foreign branch category		
<b>B</b> Involuntary conversions	See the Shareholder's Instructions	<b>M</b> Passive category		
<b>C</b> Sec. 1256 contracts & straddles	Form 6781, line 1	<b>N</b> General category		
<b>D</b> Mining exploration costs recapture	See Pub. 535	<b>O</b> Other		
<b>E</b> Section 951A income	} See the Shareholder's Instructions	<i>Other information</i>		
<b>F</b> Section 965(a) inclusion		<b>P</b> Total foreign taxes paid	Form 1116, Part II	
<b>G</b> Subpart F income other than sections 951A and 965 inclusion		<b>Q</b> Total foreign taxes accrued	Form 1116, Part II	
<b>H</b> Other income (loss)		<b>R</b> Reduction in taxes available for credit	Form 1116, line 12	
<b>11. Section 179 deduction</b>	See the Shareholder's Instructions	<b>S</b> Foreign trading gross receipts	Form 8873	
<b>12. Other deductions</b>	See the Shareholder's Instructions	<b>T</b> Extraterritorial income exclusion	Form 8873	
<b>A</b> Cash contributions (60%)	} See the Shareholder's Instructions	<b>U</b> Section 965 information	See the Shareholder's Instructions	
<b>B</b> Cash contributions (30%)		<b>V</b> Other foreign transactions	See the Shareholder's Instructions	
<b>C</b> Noncash contributions (50%)				
<b>D</b> Noncash contributions (30%)				
<b>E</b> Capital gain property to a 50% organization (30%)				
<b>F</b> Capital gain property (20%)				
<b>G</b> Contributions (100%)				
<b>H</b> Investment interest expense		Form 4952, line 1		
<b>I</b> Deductions—royalty income		Schedule E, line 19		
<b>J</b> Section 59(e)(2) expenditures		See the Shareholder's Instructions		
<b>K</b> Section 965(c) deduction	See the Shareholder's Instructions			
<b>L</b> Deductions—portfolio (other)	Schedule A, line 16			
<b>M</b> Preproductive period expenses	See the Shareholder's Instructions			
<b>N</b> Commercial revitalization deduction from rental real estate activities	See Form 8582 instructions			
<b>O</b> Reforestation expense deduction through R	See the Shareholder's Instructions			
<b>P</b> Other deductions	Reserved for future use			
<b>S</b> Other deductions	See the Shareholder's Instructions			
<b>13. Credits</b>		<b>15. Alternative minimum tax (AMT) items</b>		
<b>A</b> Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	} See the Shareholder's Instructions	<b>A</b> Post-1986 depreciation adjustment	} See the Shareholder's Instructions and the Instructions for Form 6251	
<b>B</b> Low-income housing credit (other) from pre-2008 buildings		<b>B</b> Adjusted gain or loss		
<b>C</b> Low-income housing credit (section 42(j)(5)) from post-2007 buildings		<b>C</b> Depletion (other than oil & gas)		
<b>D</b> Low-income housing credit (other) from post-2007 buildings		<b>D</b> Oil, gas, & geothermal—gross income		
<b>E</b> Qualified rehabilitation expenditures (rental real estate)		<b>E</b> Oil, gas, & geothermal—deductions		
<b>F</b> Other rental real estate credits		<b>F</b> Other AMT items		
<b>G</b> Other rental credits			<b>16. Items affecting shareholder basis</b>	
<b>H</b> Undistributed capital gains credit		Schedule 5 (Form 1040), line 74, box a	<b>A</b> Tax-exempt interest income	Form 1040, line 2a
<b>I</b> Biofuel producer credit		} See the Shareholder's Instructions	<b>B</b> Other tax-exempt income	} See the Shareholder's Instructions
<b>J</b> Work opportunity credit			<b>C</b> Nondeductible expenses	
<b>K</b> Disabled access credit	<b>D</b> Distributions			
<b>L</b> Empowerment zone employment credit	<b>E</b> Repayment of loans from shareholders			
<b>M</b> Credit for increasing research activities			<b>17. Other information</b>	
<b>N</b> Credit for employer social security and Medicare taxes			<b>A</b> Investment income	Form 4952, line 4a
			<b>B</b> Investment expenses	Form 4952, line 5
			<b>C</b> Qualified rehabilitation expenditures (other than rental real estate)	See the Shareholder's Instructions
			<b>D</b> Basis of energy property	See the Shareholder's Instructions
			<b>E</b> Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8
		<b>F</b> Recapture of low-income housing credit (other)	Form 8611, line 8	
		<b>G</b> Recapture of investment credit	See Form 4255	
		<b>H</b> Recapture of other credits	See the Shareholder's Instructions	
		<b>I</b> Look-back interest—completed long-term contracts	See Form 8697	
		<b>J</b> Look-back interest—income forecast method	See Form 8866	
		<b>K</b> Dispositions of property with section 179 deductions	} See the Shareholder's Instructions	
		<b>L</b> Recapture of section 179 deduction through U		
		<b>V</b> Section 199A income		
		<b>W</b> Section 199A W-2 wages		
		<b>X</b> Section 199A unadjusted basis		
		<b>Y</b> Section 199A REIT dividends		
		<b>Z</b> Section 199A PTP income		
		<b>AA</b> Excess taxable income		
		<b>AB</b> Excess business interest income		
		<b>AC</b> Other information		

# Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.  
▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

**2018**  
Attachment  
Sequence No. **179**

Name(s) shown on return  
**G. KIPLING MILLER, INC.**

Business or activity to which this form relates  
**Form 1120S LEGAL REPRESENTATION**

Identifying number  
**1911725**

## 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	1,000,000.
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	2,500,000.
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	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost	7
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. See instructions			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.

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.)

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					
h	Residential rental property		25 yrs. 27.5 yrs.	MM	S/L	
i	Nonresidential real property		27.5 yrs. 39 yrs.	MM	S/L	

### Section C—Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

(a) Class life	(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
20a	12-year		12 yrs.		S/L	
b	30-year		30 yrs.	MM	S/L	
c	40-year		40 yrs.	MM	S/L	

## Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	0.
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	0.
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. **BAA**

**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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions . <b>25</b>								
<b>26</b> Property used more than 50% in a qualified business use:								
CHEVROLET SUBURBAN	04/30/2012	100.00%	59,035.	34,035.	5.00	200 DB-HY	0.	
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							0.	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							0.	

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

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year (don't include commuting miles)												
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven												
<b>33</b> Total miles driven during the year. Add lines 30 through 32												
<b>34</b> Was the vehicle available for personal use during off-duty hours?												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?												
<b>36</b> Is another vehicle available for personal use?												

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

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

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

**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**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2018 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2018 tax year					
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report					

# IRS e-file Signature Authorization for Form 1120S

Department of the Treasury  
Internal Revenue Service

▶ Return completed Form 8879-S to ERO. (Don't send to IRS.)  
▶ Go to [www.irs.gov/Form8879S](http://www.irs.gov/Form8879S) for the latest information.

**2018**

Name of corporation

For calendar year 2018, or tax year beginning

, 2018, and ending

, 20

G. KIPLING MILLER, INC.

Employer identification number

## Part I Tax Return Information (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1120S, line 1c)	1	10,600.
2	Gross profit (Form 1120S, line 3)	2	10,600.
3	Ordinary business income (loss) (Form 1120S, line 21)	3	-603.
4	Net rental real estate income (loss) (Form 1120S, Schedule K, line 2)	4	
5	Income (loss) reconciliation (Form 1120S, Schedule K, line 18)	5	-603.

## Part II Declaration and Signature Authorization of Officer (Be sure to get a copy of the corporation's return)

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2018 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

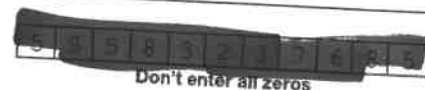
### Officer's PIN: check one box only

- I authorize \_\_\_\_\_ ERO firm name \_\_\_\_\_ to enter my PIN       as my signature  
Don't enter all zeros
- As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2018 electronically filed income tax return.

Officer's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_ Title ▶ OFFICER

## Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.



I certify that the above numeric entry is my PIN, which is my signature on the 2018 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ \_\_\_\_\_ Date ▶ 08/07/2019

**ERO Must Retain This Form – See Instructions  
 Don't Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see instructions.

IRS e-file Authentication Statement

2018

Keep for your records

Name(s) Shown on Return
G. KIPLING MILLER, INC.

Employer ID No.

A - Practitioner PIN Authorization

QuickZoom to the Federal Information Worksheet to enter PIN information

Please indicate how the taxpayer(s) PIN(s) are entered into the program.

Officer entered PIN
ERO entered Officer's PIN

B - Signature of Electronic Return Originator

ERO Declaration:

I declare that the information contained in this electronic tax return is the information furnished to me by the corporation. If the corporation furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the corporation. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

I am signing this Tax Return by entering my PIN below.

ERO's PIN (EFIN followed by any 5 numbers)
Self-Select PIN

C - Signature of Officer

Perjury Statement:

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2018 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure:

I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

Electronic Funds Withdrawal Consent (if applicable):

I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my self-selected PIN below.

Officer's PIN
Date 11725 03/27/2019

**Additional information from your 2018 US Form 1120S: Income Tax Return for S Corp**

**Form 1120S: S-Corporation Tax Return  
Other Deductions**

Description	Continuation Statement	
	Amount	
ACCOUNTING FEES		695.
VEHICLE EXPENSES		9,911.
BANK SERVICE CHARGES		20.
SUPPLIES		57.
MISCELLANEOUS		43.
MEALS (50%)		324.
<b>Total</b>		<b>11,050.</b>

**Form 1120S: S-Corporation Tax Return  
Sch K, Line 17d(l), Other Items and Amounts**

Code	Description	Continuation Statement	
		Amount	
V	SECTION 199A INCOME		-603.
X	SECTION 199A UNADJUSTED BASIS		59,035.
	<b>Total</b>		<b>58,432.</b>