

FOR OFFICE USE ONLY:



\*\*\*\*\*AUTO\*\*MIXED AADC 323 T8 P1 23

Abby Freedman  
Board Member  
Broward County Public Schools  
Elected Constitutional Officer  
10667 Nw 69th St  
Parkland, FL 33076-2967

COMMISSION ON ETHICS

DATE RECEIVED

JUN 11 2013

PROCESSED

ID Code



ID No 243694

Conf. Code

P. Req. Code \*\*\*\*\*

Freedman, Abby

CHECK IF THIS IS A FILING BY A CANDIDATE ☐

## PART A -- NET WORTH

Please enter the value of your net worth as of December 31, 2012, 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 June 3, 2013 was \$ 1,004,189.20.

## 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 \$ 355,650.00

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

DESCRIPTION OF ASSET (specific description is required - see instructions p.4)

VALUE OF ASSET

Single Family Home 10667 NW 69th St. Parkland, FL TAX-ID: 484104-04-2000	\$438,230.00
Savings Account JP Morgan Chase Bank	\$1,500.00
Certificate of Deposit New York Community Bank (Beneficiary IRA)	\$104,402.53
Certificate of Deposit Amtrust Bank	\$188,013.78
IRA Fidelity (Contrafund)	\$26,845.50
IRA Vanguard (Growth + Income, Target Retirement, + Div. Apprec. Index)	\$54,781.20
IRA UBS (UBS Bank USA Div Acct)	\$5,000.00
Cash, Notes & Bonds	
Stocks, + Mutual Funds UBS Financial (Beneficiary) UBS Bank USA, Alcatel-Lucent, Citigroup, New York Telephone Co, GTE North Inc.	\$95,604.44
Coitner City Fla Hsg FIA, Dakota City Minn County, American Funds, American High Trust, JPM Chase City NY	
Puerto Rico HFC Home Mortgage, New Jersey Sports & Expo, Texas A&M Univ Perm ID, Puerto Rico Indus Flg Air, US Airways City Mo.	

## PART C -- LIABILITIES

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

NAME AND ADDRESS OF CREDITOR

AMOUNT OF LIABILITY

Wells Fargo Home Mortgage PO Box 14411 Des Moines, IA 50306	\$265,838.23

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 2012 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 2012 federal income tax return and all W2's, schedules, and attachments.  
[If you check this box and attach a copy of your 2012 tax return, you need not complete the remainder of Part D.]

### PRIMARY SOURCES 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 5]:

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

## PART E -- INTERESTS IN SPECIFIED BUSINESSES [Instructions on page 6]

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

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

## OATH

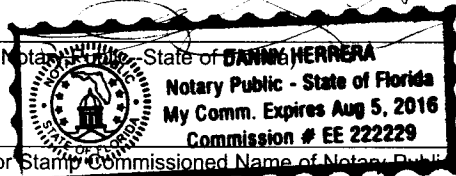
I, the person whose name appears at the beginning of this form, do depose on oath or affirmation and say that the information disclosed on this form and any attachments hereto is true, accurate, and complete.

STATE OF FLORIDA  
COUNTY OF Broward

Sworn to (or affirmed) and subscribed before me this 7 day of

June, 20 13 by Danny Herrera

(Signature of Notary Public, State of FLORIDA)



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

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

Type of Identification Produced FLDL F635-00667 516-0

Abby M. Freedman  
SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE

FILING INSTRUCTIONS for when and where to file this form are located at the top of page 3.  
INSTRUCTIONS on who must file this form and how to fill it out begin on page 3.  
OTHER FORMS you may need to file are described on page 6.

d Control number <b>00095301</b>	1 Wages, tips, other compensation <b>3680.17</b>	2 Federal income tax withheld <b>127.70</b>
OMB NO. 1545-0008	3 Social security wages <b>3793.53</b>	4 Social security tax withheld <b>159.33</b>
	5 Medicare wages and tips <b>3793.53</b>	6 Medicare tax withheld <b>55.01</b>

c Employer's name, address and ZIP code

School Board of Broward County  
600 SE Third Avenue  
Ft. Lauderdale FL 33301

7 Social security tips	8 Allocated tips	9
10 Dependent care benefits	11 Nonqualified plans	12a See instructions for box 12 DD <b>550.40</b>
12b	12c	12d

b Employer identification number (EIN)

**59-6000530**

a Employee's social security number

13 Statutory employee

Retirement plan

Third-party sick pay

**X**

14 Other

FRS 414h EE Contrib.

**113.36**

e Employee's name, address and ZIP code

**ABBY M FREEDMAN****10667 NW 69TH STREET****PARKLAND FL 33076**

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.

**2012**

15 State Employer's state ID No.

16 State wages, tips, etc.

Form **W-2** Wage and Tax Statement  
Copy C – For  
EMPLOYEE'S RECORDS  
(see Notice to Employee on the back of Copy B.)

17 State income tax

18 Local wages, tips, etc.

19 Local income tax

20 Locality name

Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return		<b>2012</b>	OMB No. 1545-0008
a Employee's social security number <b>[REDACTED]</b>	1 Wages, tips, other compensation <b>10400.00</b>	2 Federal income tax withheld <b>260.00</b>	
b Employer ID no. (EIN) <b>65-0509487</b>	3 Social security wages <b>10400.00</b>	4 Social security tax withheld <b>436.80</b>	
	5 Medicare wages and tips <b>10400.00</b>	6 Medicare tax withheld <b>150.80</b>	
c Employer's name, address, and ZIP code <b>ALAN R. FREEDMAN, DC PA</b> <b>10667 NW 69TH STREET</b> <b>PARKLAND, FL 33076-2967</b>			
e/f Employee's name, address, and ZIP code <b>ABBY FREEDMAN</b> <b>10667 NW 69TH STREET</b> <b>PARKLAND, FL 33067-2967</b>			
7 Social security tips	8 Allocated tips	9	
10 Dependent care benefits	11 Nonqualified plans	12a Code	
13 Statutory employee	14 Other	12b Code	
Retirement plan		12c Code	
Third-party sick pay		12d Code	
15 State Employer's state ID no.	16 State wages, tips, etc.	17 State income tax	
18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Department of the Treasury - IRS

Form W-2 Wage and Tax Statement

Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return		<b>2012</b>	OMB No. 1545-0008
a Employee's social security number <b>[REDACTED]</b>	1 Wages, tips, other compensation <b>100000.00</b>	2 Federal income tax withheld <b>29656.59</b>	
b Employer ID no. (EIN) <b>65-0509487</b>	3 Social security wages <b>100000.00</b>	4 Social security tax withheld <b>4200.00</b>	
	5 Medicare wages and tips <b>100000.00</b>	6 Medicare tax withheld <b>1450.00</b>	
c Employer's name, address, and ZIP code <b>ALAN R. FREEDMAN, DC PA</b> <b>10667 NW 69TH STREET</b> <b>PARKLAND, FL 33076-2967</b>			
e/f Employee's name, address, and ZIP code <b>ALAN R FREEDMAN</b> <b>10667 NW 69TH STREET</b> <b>PARKLAND, FL 33067-2967</b>			
7 Social security tips	8 Allocated tips	9	
10 Dependent care benefits	11 Nonqualified plans	12a Code	
13 Statutory employee	14 Other	12b Code	
Retirement plan		12c Code	
Third-party sick pay		12d Code	
15 State Employer's state ID no.	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

Department of the Treasury - IRS

Form 1040

Department of the Treasury — Internal Revenue Service

(99)

## U.S. Individual Income Tax Return 2012

OMB No 1545-0074

IRS Use Only — Do not write or staple in this space

For the year Jan 1 - Dec 31, 2012, or other tax year beginning

2012, ending

20

Your first name and initial

Last name

ALAN

R FREEDMAN

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

Last name

ABBY

M FREEDMAN

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

Apartment no

10667 NW 69TH STREET

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

POMPANO BEACH

FL

33076

Foreign country name

Foreign province/state/country

Foreign postal code

See separate instructions.

Your social security number

Spouse's social security number

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

## Presidential Election Campaign

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

☐

You

☐

Spouse

## Filing Status

1

☐ Single

2

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

3

☐ Married filing separately. Enter spouse's SSN above & 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

6 a

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

b

☒ Spouse . . . . .

## c Dependents:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ if child under age 17 qualifying for child tax cr (see instrs)

Boxes checked on 6a and 6b . . . . . 2

No. of children on 6c who:

● lived with you . . . . . 3

● did not live with you due to divorce or separation (see instrs) . . . . .

Dependents on 6c not entered above . . . . .

Add numbers on lines above . . . . . 5

If more than four dependents, see instructions and check here . . . . . ☐

d Total number of exemptions claimed . . . . .

## Income

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.

If you close, but do not attach, any payment. Also, please use Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .

7

114,080.

8 a Taxable interest. Attach Schedule B if required . . . . .

8 a

5,101.

b Tax-exempt interest. Do not include on line 8a . . . . .

8 b

9 a Ordinary dividends. Attach Schedule B if required . . . . .

9 a

b Qualified dividends. . . . .

9 b

10 Taxable refunds, credits, or offsets of state and local income taxes . . . . .

10

11 Alimony received. . . . .

11

12 Business income or (loss). Attach Schedule C or C-EZ . . . . .

12

13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here . . . . .

13

115.

14 Other gains or (losses). Attach Form 4797 . . . . .

14

15 a IRA distributions . . . . .

15 a

b Taxable amount . . . . .

15 b

16 a Pensions and annuities . . . . .

16 a

b Taxable amount . . . . .

16 b

5,150.

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .

17

62,373.

18 Farm income or (loss). Attach Schedule F . . . . .

18

19 Unemployment compensation . . . . .

19

20 a Social security benefits . . . . .

20 a

b Taxable amount . . . . .

20 b

21 Other income . . . . .

21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income . . . . .

22

186,589.

## Adjusted Gross Income

23 Educator expenses . . . . .

23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ . . . . .

24

25 Health savings account deduction. Attach Form 8889 . . . . .

25

26 Moving expenses. Attach Form 3903. . . . .

26

27 Deductible part of self-employment tax. Attach Schedule SE . . . . .

27

28 Self-employed SEP, SIMPLE, and qualified plans . . . . .

28

29 Self-employed health insurance deduction . . . . .

29

30 Penalty on early withdrawal of savings . . . . .

30

31 a Alimony paid b Recipient's SSN . . . . .

31 a

32 IRA deduction . . . . .

32

33 Student loan interest deduction . . . . .

33

34 Tuition and fees. Attach Form 8917 . . . . .

34

35 Domestic production activities deduction. Attach Form 8903. . . . .

35

36 Add lines 23 through 35 . . . . .

36

37 Subtract line 36 from line 22. This is your adjusted gross income . . . . .

37

186,589.

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

FDIA0112 01/11/13

Form 1040 (2012)

## Tax and Credits

## Standard Deduction for —

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

• All others:

Single or Married filing separately, \$5,950

Married filing jointly or Qualifying widow(er), \$11,900

Head of household, \$8,700

## Other Taxes

## Payments

If you have a qualifying child, attach Schedule EIC.

## Refund

Direct deposit? See instructions.

## Amount You Owe

## Third Party Designee

## Sign Here

Joint return? See instructions.

Keep a copy for your records.

## Paid Preparer Use Only

38	Amount from line 37 (adjusted gross income)	38	186,589.
39 a	Check <input type="checkbox"/> You were born before January 2, 1948, if <input type="checkbox"/> Spouse was born before January 2, 1948, <input type="checkbox"/> Blind. Total boxes checked <input checked="" type="checkbox"/> 39 a <input type="checkbox"/> Blind. <input type="checkbox"/> 39 b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	26,521.
41	Subtract line 40 from line 38.	41	160,068.
42	Exemptions. Multiply \$3,800 by the number on line 6d	42	19,000.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	141,068.
44	Tax (see instrs). Check if any from: a <input checked="" type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	27,471.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	0.
46	Add lines 44 and 45	46	27,471.
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 19	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule 8812, if required	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other crs from Form: a <input checked="" type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	1,913.
54	Add lines 47 through 53. These are your total credits	54	1,913.
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	25,558.
56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59 a	Household employment taxes from Schedule H	59 a	
59 b	First-time homebuyer credit repayment. Attach Form 5405 if required	59 b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55-60. This is your total tax	61	25,558.
62	Federal income tax withheld from Forms W-2 and 1099	62	30,045.
63	2012 estimated tax payments and amount applied from 2011 return	63	
64 a	Earned income credit (EIC)	64 a	
64 b	Nontaxable combat pay election	64 b	
65	Additional child tax credit. Attach Schedule 8812	65	
66	American opportunity credit from Form 8863, line 8	66	
67	Reserved	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 62, 63, 64a, & 65-71. These are your total pmts	72	30,045.
73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	4,487.
74 a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	74 a	4,487.
74 b	Routing number XXXXXXXXXX	74 b	
74 c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	74 c	
74 d	Account number XXXXXXXXXXXXXXXXXXXX	74 d	
75	Amount of line 73 you want applied to your 2013 estimated tax	75	
76	Amount you owe. Subtract line 72 from line 61. For details on how to pay see instructions	76	
77	Estimated tax penalty (see instructions)	77	
Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input checked="" type="checkbox"/> No			
Designee's name _____ Phone no. _____ Personal identification number (PIN) _____			
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Your signature _____		Date _____	Your occupation _____
Spouse's signature. If a joint return, both must sign. _____		Date _____	Spouse's occupation _____
Print/Type preparer's name _____		Preparer's signature _____	Date _____
Firm's name _____		Check <input checked="" type="checkbox"/> if self-employed	PTIN _____
Firm's address _____		Firm's EIN _____	Phone no. _____

**SCHEDULE A**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

**Itemized Deductions**

Information about Schedule A and its separate instructions is at [www.irs.gov/form1040](http://www.irs.gov/form1040).  
Attach to Form 1040.

OMB No. 1545-0074

**2012**

Attachment  
Sequence No **07**

Name(s) shown on Form 1040

ALAN R & ABBY M FREEDMAN

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 38	2	
	3 Multiply line 2 by 7.5% (.075)	3	
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	
<b>Taxes You Paid</b>	5 State and local (check only one box):		
	a <input type="checkbox"/> Income taxes, or	5	1,501.
	b <input checked="" type="checkbox"/> General sales taxes		
	6 Real estate taxes (see instructions)	6	8,465.
	7 Personal property taxes	7	
	8 Other taxes. List type and amount	8	
	9 Add lines 5 through 8	9	9,966.
<b>Interest You Paid</b>	10 Home mtg interest and points reported to you on Form 1098	10	9,926.
	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 number, and address		
<b>Gifts to Charity</b>	16 Gifts by cash or check. If you made any gift of \$250 or more, see instrs	16	6,629.
	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	
	18 Carryover from prior year	18	
	19 Add lines 16 through 18	19	6,629.
<b>Casualty and Theft Losses</b>	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	
<b>Job Expenses and Certain Miscellaneous Deductions</b>	21 Unreimbursed employee expenses — job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.)		
	INVESTMENT FEE UBS 150.	21	150.
	22 Tax preparation fees	22	
	23 Other expenses — investment, safe deposit box, etc. List type and amount	23	
	24 Add lines 21 through 23	24	150.
	25 Enter amount from Form 1040, line 38	25	186,589.
	26 Multiply line 25 by 2% (.02)	26	3,732.
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	0.
<b>Other Miscellaneous Deductions</b>	28 Other — from list in instructions. List type and amount	28	
<b>Total Itemized Deductions</b>	29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40	29	26,521.
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here		



**SCHEDULE D**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**Capital Gains and Losses**

► Attach to Form 1040 or Form 1040NR.

► Information about Schedule D and its separate instructions is at [www.irs.gov/form1040](http://www.irs.gov/form1040).  
► Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074

**2012**

Attachment  
Sequence No. **12**

ALAN R & ABBY M FREEDMAN

Your social security number  
[REDACTED]

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

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	(e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	(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)
1 Short-term totals from all Forms 8949 with box A checked in Part I . . . . .				
2 Short-term totals from all Forms 8949 with box B checked in Part I . . . . .				
3 Short-term totals from all Forms 8949 with box C checked in Part I . . . . .				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				6
7 <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (h). If you have any long-term capital gain or losses, go to Part II below. Otherwise, go to Part III on page 2 . . . . .				7

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

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	(e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II . . . . .				
9 Long-term totals from all Forms 8949 with box B checked in Part II . . . . .	5,000.	5,115.		-115.
10 Long-term totals from all Forms 8949 with box C checked in Part II . . . . .				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				12
13 Capital gain distributions. See instrs. . . . .				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				14
15 <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (h). Then go to Part III on page 2 . . . . .				15

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

Schedule D (Form 1040) 2012



**Part III Summary**

<b>16</b> Combine lines 7 and 15 and enter the result . . . . .	<b>16</b> -115.
<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>17</b> Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.	
<b>18</b> Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions. . . . .	<b>18</b>
<b>19</b> Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions. . . . .	<b>19</b>
<b>20</b> Are lines 18 and 19 <b>both</b> zero or blank? <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>Do not</b> complete lines 21 and 22 below. <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</b> complete lines 21 and 22 below.	
<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: <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> 115.
<b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.	
<b>22</b> Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <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). <input checked="" type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.	

Schedule D (Form 1040) 2012

► 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 1, 2, 3, 8, 9, and 10 of Schedule D.

Name(s) shown on return

ALAN R & ABBY M FREEDMAN

SSN or taxpayer identification no.

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

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

**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
- ☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis **was not** reported to the IRS
- ☐ (C) Short-term transactions not reported to you on Form 1099-B

[illegible]

**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.

SSN or taxpayer identification no.

<b>Part II</b>	<b>Long-Term.</b> Transactions involving capital assets you held more than one year are long term. For short-term transactions, see page 1.
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☐ (A) Long-term transactions reported on Form(s) 1099-B showing basis **was** reported to the IRS  
☒ (B) Long-term transactions reported on Form(s) 1099-B showing basis **was not** reported to the IRS  
☐ (C) Long-term transactions not reported to you on Form 1099-B

**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 Page 1.

Your social security number

ALAN R &amp; ABBY M FREEDMAN

**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 or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? . . . . . ☐ Yes ☒ No  
If you answered "Yes," see instructions before completing this section.

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	ALAN R. FREEDMAN DC PA	S		65-0509487	
B					
C					
D					

**Passive Income and Loss****Nonpassive Income and Loss**

	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A				1,888.	64,261.
B					
C					
D					
29 a Totals . . . . .					64,261.
b Totals . . . . .				1,888.	
30 Add columns (g) and (j) of line 29a . . . . .				30	64,261.
31 Add columns (f), (h), and (i) of line 29b . . . . .				31	1,888.
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below . . . . .				32	62,373.

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

33	(a) Name	(b) Employer ID no.
A		
B		

**Passive Income and Loss****Nonpassive Income and Loss**

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

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

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

**Part V Summary**

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below . . . . .	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 . . . . .	41	62,373.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), box 14, code F (see instructions) . . . . .	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . . . .	43	

Form **3800**Department of the Treasury  
Internal Revenue Service (99)**General Business Credit**

OMB No. 1545-0895

**2012**Attachment  
Sequence No **22**► Information about Form 3800 and its separate instructions is at [www.irs.gov/form3800](http://www.irs.gov/form3800).  
► Attach to your tax return.

Name(s) shown on return

ALAN R &amp; ABBY M FREEDMAN

Identifying number

**Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)**  
(See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked . . . . .	1	1,913.
2	Passive activity credits from line 2 of all Parts III with box B checked . . . . .	2	
3	Enter the applicable passive activity credits allowed for 2012 (see instructions) . . . . .	3	
4	Carryforward of general business credit to 2012. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach . . . . .	4	
5	Carryback of general business credit from 2013. Enter the amount from line 2 of Part III with box D checked (see instructions) . . . . .	5	
6	Add lines 1, 3, 4 and 5 . . . . .	6	1,913.

**Part II Allowable Credit**

7	Regular tax before credits:		
	• Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 . . . . .		
	• Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return . . . . .		
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return . . . . .	7	27,471.
8	Alternative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 35 . . . . .		
	• Corporations. Enter the amount from Form 4626, line 14 . . . . .		
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 . . . . .	8	0.
9	Add lines 7 and 8 . . . . .	9	27,471.
10a	Foreign tax credit . . . . .	10a	
b	Certain allowable credits (see instructions) . . . . .	10b	
c	Add lines 10a and 10b . . . . .	10c	
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a . . . . .	11	27,471.
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0- . . . . .	12	27,471.
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions) . . . . .	13	618.
14	Tentative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 33 . . . . .		
	• Corporations. Enter the amount from Form 4626, line 12 . . . . .		
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 . . . . .	14	24,879.
15	Enter the greater of line 13 or line 14 . . . . .	15	24,879.
16a	Subtract line 15 from line 11. If zero or less, enter -0- . . . . .	16a	2,592.
b	Reserved . . . . .	16b	
c	Reserved . . . . .	16c	
17a	Enter the smaller of line 6 or line 16a. . . . . C corporations: See the line 17a instructions if there has been an ownership change, acquisition, or reorganization.	17a	1,913.
b	Reserved . . . . .	17b	
c	Reserved . . . . .	17c	

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 3800 (2012)

**Part II Allowable Credit (Continued)**

Note. If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (.75) (see instructions) . . . . .	18	
19	Enter the greater of line 13 or line 18 . . . . .	19	
20	Subtract line 19 from line 11. If zero or less, enter -0- . . . . .	20	
21	Subtract line 17a from line 20. If zero or less, enter -0- . . . . .	21	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked . . . . .	22	
23	Passive activity credit from line 3 of all Parts III with box B checked . . . . .	23	
24	Enter the applicable passive activity credit allowed for 2012 (see instructions). . . . .	24	
25	Add lines 22 and 24 . . . . .	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 . . . . .	26	0.
27	Subtract line 13 from line 11. If zero or less, enter -0- . . . . .	27	26,853.
28	Add lines 17a and 26 . . . . .	28	1,913.
29	Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	29	24,940.
30	Enter the general business credit from line 5 of all Parts III with box A checked . . . . .	30	
31	Enter the total eligible small business credit from line 6 of all Parts III with box E checked . . . . .	31	
32	Passive activity credits from line 5 of all Parts III with box B checked and line 6 of all Parts III with box F checked . . . . .	32	
33	Enter the applicable passive activity credits allowed for 2012 (see instructions) . . . . .	33	
34	Carryforward of business credit to 2012. Enter the amount from line 5 of Part III with box C checked and line 6 of all Parts III with box G checked. See instructions for statement to attach . . . . .	34	
35	Carryback of business credit from 2013. Enter the amount from line 5 of Part III with box D checked and line 6 of all Parts III with box H checked (see instructions). . . . .	35	
36	Add lines 30, 31, 33, 34, and 35 . . . . .	36	
37	Enter the <b>smaller</b> of line 29 or line 36. . . . .	37	0.
38	<b>Credit allowed for the current year.</b> Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6 and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> <li>• Individuals. Form 1040, line 53, or Form 1040NR, line 50 . . . . .</li> <li>• Corporations. Form 1120, Schedule J, Part I, line 5c . . . . .</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2b. . . . .</li> </ul>	38	1,913.

ALAN R &amp; ABBY M FREEDMAN

Identifying number

**Part III General Business Credits or Eligible Small Business Credits** (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

☒ **A** General Business Credit From a Non-Passive Activity☐ **B** General Business Credit From a Passive Activity☐ **C** General Business Credit Carryforwards☐ **D** General Business Credit Carrybacks☐ **E** Eligible Small Business Credit From a Non-Passive Activity☐ **F** Eligible Small Business Credit From a Passive Activity☐ **G** Eligible Small Business Credit Carryforwards☐ **H** Eligible Small Business Credit Carrybacks☐ **I** If you are filing more than one Part III for boxes A, B, E, or F checked, complete and attach first an additional Part III combining amounts from all Parts III with boxes A, B, E, or F checked. Check here if this is the consolidated Part III

(a) Description of credit	(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
<b>1 a</b> Investment (Form 3468, Part II only) (attach Form 3468)	<b>1 a</b>	
<b>b</b> Reserved	<b>1 b</b>	
<b>c</b> Increasing research activities (Form 6765)	<b>1 c</b>	
<b>d</b> Low-income housing (Form 8586, Part I only)	<b>1 d</b>	
<b>e</b> Disabled access (Form 8826) (see instructions for limitation)	<b>1 e</b>	
<b>f</b> Renewable electricity, refined coal, and Indian coal production (Form 8835)	<b>1 f</b>	1,913.
<b>g</b> Indian employment (Form 8845)	<b>1 g</b>	
<b>h</b> Orphan drug (Form 8820)	<b>1 h</b>	
<b>i</b> New markets (Form 8874)	<b>1 i</b>	
<b>j</b> Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	<b>1 j</b>	
<b>k</b> Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	<b>1 k</b>	
<b>l</b> Biodiesel and renewable diesel fuels (attach Form 8864)	<b>1 l</b>	
<b>m</b> Low sulfur diesel fuel production (Form 8896)	<b>1 m</b>	
<b>n</b> Distilled spirits (Form 8906)	<b>1 n</b>	
<b>o</b> Nonconventional source fuel (Form 8907)	<b>1 o</b>	
<b>p</b> Energy efficient home (Form 8908)	<b>1 p</b>	
<b>q</b> Energy efficient appliance (Form 8909)	<b>1 q</b>	
<b>r</b> Alternative motor vehicle (Form 8910)	<b>1 r</b>	
<b>s</b> Alternative fuel vehicle refueling property (Form 8911)	<b>1 s</b>	
<b>t</b> Reserved	<b>1 t</b>	
<b>u</b> Mine rescue team training (Form 8923)	<b>1 u</b>	
<b>v</b> Agricultural chemicals security (Form 8931) (see instructions for limitation)	<b>1 v</b>	
<b>w</b> Employer differential wage payments (Form 8932)	<b>1 w</b>	
<b>x</b> Carbon dioxide sequestration (Form 8933)	<b>1 x</b>	
<b>y</b> Qualified plug-in electric drive motor vehicle (Form 8936)	<b>1 y</b>	
<b>z</b> Qualified plug-in electric vehicle (Form 8834, Part I only)	<b>1 z</b>	
<b>aa</b> New hire retention (Form 5884-B)	<b>1 aa</b>	
<b>bb</b> General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	<b>1 bb</b>	
<b>zz</b> Other	<b>1 zz</b>	
<b>2</b> Add lines 1a through 1zz and enter here	<b>2</b>	1,913.
<b>3</b> Enter the amount from Form 8844	<b>3</b>	
<b>4 a</b> Investment (Form 3468, Part III) (attach Form 3468)	<b>4 a</b>	
<b>b</b> Work opportunity (Form 5884)	<b>4 b</b>	
<b>c</b> Alcohol and cellulosic biofuel fuels (Form 6478)	<b>4 c</b>	
<b>d</b> Low-income housing (Form 8586, Part II)	<b>4 d</b>	
<b>e</b> Renewable electricity, refined coal, and Indian coal production (Form 8835)	<b>4 e</b>	
<b>f</b> Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	<b>4 f</b>	
<b>g</b> Qualified railroad track maintenance (Form 8900)	<b>4 g</b>	
<b>h</b> Small employer health insurance premiums (Form 8941)	<b>4 h</b>	
<b>i</b> Reserved	<b>4 i</b>	
<b>j</b> Reserved	<b>4 j</b>	
<b>z</b> Other	<b>4 z</b>	
<b>5</b> Add lines 4a through 4z and enter here	<b>5</b>	
<b>6</b> Add lines 2, 3, and 5	<b>6</b>	1,913.

**Alternative Minimum Tax — Individuals**

► Information about Form 6251 and its separate instructions is at [www.irs.gov/form6251](http://www.irs.gov/form6251).  
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2012**Attachment  
Sequence No **32**

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

ALAN R &amp; ABBY M FREEDMAN

Your social security number  
[REDACTED]**Part I Alternative Minimum Taxable Income** (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.) . . . .	1	160,068.
2	Medical and dental. Enter the <b>smaller</b> of Schedule A (Form 1040), line 4 or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0- . . . .	2	0.
3	Taxes from Schedule A (Form 1040), line 9 . . . .	3	9,966.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line . . . .	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27 . . . .	5	0.
6	Skip this line. It is reserved for future use . . . .	6	
7	Tax refund from Form 1040, line 10 or line 21 . . . .	7	
8	Investment interest expense (difference between regular tax and AMT) . . . .	8	
9	Depletion (difference between regular tax and AMT) . . . .	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount . . . .	10	
11	Alternative tax net operating loss deduction . . . .	11	
12	Interest from specified private activity bonds exempt from the regular tax . . . .	12	
13	Qualified small business stock (7% of gain excluded under section 1202) . . . .	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income) . . . .	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) . . . .	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) . . . .	16	
17	Disposition of property (difference between AMT and regular tax gain or loss) . . . .	17	0.
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) . . . .	18	483.
19	Passive activities (difference between AMT and regular tax income or loss) . . . .	19	
20	Loss limitations (difference between AMT and regular tax income or loss) . . . .	20	
21	Circulation costs (difference between regular tax and AMT) . . . .	21	
22	Long-term contracts (difference between AMT and regular tax income) . . . .	22	
23	Mining costs (difference between regular tax and AMT) . . . .	23	
24	Research and experimental costs (difference between regular tax and AMT) . . . .	24	
25	Income from certain installment sales before January 1, 1987 . . . .	25	
26	Intangible drilling costs preference . . . .	26	
27	Other adjustments, including income-based related adjustments . . . .	27	
28	<b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately, see instructions.) . . . .	28	169,551.

**Part II Alternative Minimum Tax (AMT)**

29	Exemption. See instructions . . . .	29	73,862.
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33 and 35, and go to line 34 . . . .	30	95,689.
31	<ul style="list-style-type: none"> <li>• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.</li> <li>• If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 54 here.</li> <li>• <b>All others:</b> If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.</li> </ul>	31	24,879.
32	Alternative minimum tax foreign tax credit (see instructions) . . . .	32	
33	Tentative minimum tax. Subtract line 32 from line 31 . . . .	33	24,879.
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions) . . . .	34	27,471.
35	<b>AMT.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45 . . . .	35	0.

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

FDIA5312 12/12/12

Form 6251 (2012)



Parents' Election To Report  
Child's Interest and Dividends

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)Information about Form 8814 and its instructions is at [www.irs.gov/form8814](http://www.irs.gov/form8814).  
Attach to parents' Form 1040 or Form 1040NR.

2012

Attachment  
Sequence No. 40

Name(s) shown on your return

Your social security number

ALAN R &amp; ABBY M FREEDMAN

**Caution:** The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you cannot take** in the instructions.

A Child's name (first, initial, and last)

B Child's social security number

JARROD

FREEDMAN

C If more than one Form 8814 is attached, check here

☒**Part I** Child's Interest and Dividends To Report on Your Return

1 a Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions . . . . .	1 a	1,687.
b Enter your child's <b>tax-exempt</b> interest. Do not include this amount on line 1a. . . . .	1 b	
2 a Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions . . . . .	2 a	
b Enter your child's qualified dividends included on line 2a. See the instructions . . . . .	2 b	
3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions . . . . .	3	
4 Add lines 1a, 2a, and 3. If the total is \$1,900 or less, skip lines 5 through 12 and go to line 13. If the total is \$9,500 or more, do not file this form. Your child must file his or her own return to report the income . . . . .	4	1,687.
5 Base amount . . . . .	5	1,900.
6 Subtract line 5 from line 4. . . . .	6	
If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.		
7 Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .	7	
8 Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .	8	
9 Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return. . . . .	9	
10 Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return . . . . .	10	
11 Add lines 9 and 10 . . . . .	11	
12 Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter 'Form 8814' and show the amount. If you checked the box on line C above, see the instrs. Go to line 13 below . . . . .	12	

**Part II** Tax on the First \$1,900 of Child's Interest and Dividends

13 Amount not taxed. . . . .	13	950.
14 Subtract line 13 from line 4. If the result is zero or less, enter -0- . . . . .	14	737.
15 <b>Tax.</b> Is the amount on line 14 less than \$950? <input type="checkbox"/> No. Enter \$95 here and see the <b>Note</b> below. <input checked="" type="checkbox"/> Yes. Multiply line 14 by 10% (.10). Enter the result here and see the <b>Note</b> below.	15	74.

**Note:** If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box a on Form 1040, line 44, or Form 1040NR, line 42.

**Parents' Election To Report  
Child's Interest and Dividends**

Information about Form 8814 and its instructions is at [www.irs.gov/form8814](http://www.irs.gov/form8814).  
 Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2012**Attachment  
Sequence No **40**

Name(s) shown on your return

ALAN R &amp; ABBY M FREEDMAN

Your social security number

**Caution:** The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you cannot take** in the instructions.

**A** Child's name (first, initial, and last)

HARRISON

**B** Child's social security number

FREEDMAN

**C** If more than one Form 8814 is attached, check here☒**Part I** Child's Interest and Dividends To Report on Your Return

<b>1 a</b> Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions . . . . .	<b>1 a</b>	1,645.
<b>b</b> Enter your child's <b>tax-exempt</b> interest. Do not include this amount on line 1a . . . . .	<b>1 b</b>	
<b>2 a</b> Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions . . . . .	<b>2 a</b>	
<b>b</b> Enter your child's qualified dividends included on line 2a. See the instructions . . . . .	<b>2 b</b>	
<b>3</b> Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions . . . . .	<b>3</b>	
<b>4</b> Add lines 1a, 2a, and 3. If the total is \$1,900 or less, skip lines 5 through 12 and go to line 13. If the total is \$9,500 or more, do not file this form. Your child must file his or her own return to report the income . . . . .	<b>4</b>	1,645.
<b>5</b> Base amount . . . . .	<b>5</b>	1,900.
<b>6</b> Subtract line 5 from line 4. . . . .	<b>6</b>	
If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.		
<b>7</b> Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>7</b>	
<b>8</b> Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>8</b>	
<b>9</b> Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return. . . . .	<b>9</b>	
<b>10</b> Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return . . . . .	<b>10</b>	
<b>11</b> Add lines 9 and 10 . . . . .	<b>11</b>	
<b>12</b> Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter 'Form 8814' and show the amount. If you checked the box on line C above, see the instrs. Go to line 13 below . . . . .	<b>12</b>	

**Part II** Tax on the First \$1,900 of Child's Interest and Dividends

<b>13</b> Amount not taxed. . . . .	<b>13</b>	950.
<b>14</b> Subtract line 13 from line 4. If the result is zero or less, enter -0- . . . . .	<b>14</b>	695.
<b>15</b> Tax. Is the amount on line 14 less than \$950? <input type="checkbox"/> No. Enter \$95 here and see the Note below. <input checked="" type="checkbox"/> Yes. Multiply line 14 by 10% (.10). Enter the result here and see the Note below.	<b>15</b>	70.

**Note:** If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box a on Form 1040, line 44, or Form 1040NR, line 42.

**BAA** For Paperwork Reduction Act Notice, see your tax return instructions.Form **8814** (2012)

**2012**Attachment  
Sequence No. **48**Department of the Treasury  
Internal Revenue Service (99)**Nondeductible IRAs**► Information about Form 8606 and its separate instructions is at [www.irs.gov/form8606](http://www.irs.gov/form8606).  
► Attach to Form 1040, Form 1040A, or Form 1040NR.

Name. If married, file a separate form for each spouse required to file Form 8606. See instructions.

Your social security number

ALAN R FREEDMAN

**Fill in Your Address  
Only If You Are Filing  
This Form by Itself  
and Not With Your  
Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apartment number

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

State ZIP Code

Foreign country name

Foreign province/state/country

Foreign postal code

**Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs**

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2012.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2012 **and** you made nondeductible contributions to a traditional IRA in 2012 or an earlier year. For this purpose, a distribution does not include a rollover, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2012 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2012 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2012, including those made for 2012 from January 1, 2013, through April 15, 2013 (see instructions)	1	679.
2	Enter your total basis in traditional IRAs (see instructions)	2	0.
3	Add lines 1 and 2	3	679.
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>In 2012, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b> </div> <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> <input type="checkbox"/> <b>No</b> → Enter the amount from line 3 on line 14. Do not complete the rest of Part I.  <input type="checkbox"/> <b>Yes</b> → Go to line 4.         </div>			
4	Enter those contributions included on line 1 that were made from January 1, 2013, through April 15, 2013	4	
5	Subtract line 4 from line 3.	5	
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2012, plus any outstanding rollovers (see instructions)	6	
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2012. Do not include rollovers, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7	
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2012. Do not include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16	8	
9	Add lines 6, 7, and 8	9	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter '1.000'	10	X
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	
14	Subtract line 13 from line 3. This is <b>your total basis in traditional IRAs for 2012 and earlier years</b>	14	679.
15	<b>Taxable amount.</b> Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15	

**Note:** You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59-1/2 at the time of the distribution (see instructions).

**Part II 2012 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs**

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2012 (excluding any portion you recharacterized).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2012. <b>Do not</b> include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2012 or 2013 (see instructions)	16	
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17	
18	<b>Taxable amount.</b> Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18	

**Part III Distributions From Roth IRAs**

Complete this part only if you took a distribution from a Roth IRA in 2012. For this purpose, a distribution does not include a rollover, a one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth IRA in 2012, including any qualified first-time homebuyer distributions (see instructions)	19	
20	Qualified first-time homebuyer expenses (see instructions). <b>Do not</b> enter more than \$10,000	20	
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	21	
22	Enter your basis in Roth IRA contributions (see instructions)	22	
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions)	23	
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions)	24	
25	<b>Taxable amount.</b> Subtract line 24 from line 23. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25	

Sign Here Only if You  
Are Filing This Form  
by Itself and Not With  
Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, 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.

Your signature

Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name				
	Firm's address				
	Firm's EIN				
Phone no.					

Department of the Treasury  
Internal Revenue Service (99)

## Nondeductible IRAs

Information about Form 8606 and its separate instructions is at [www.irs.gov/form8606](http://www.irs.gov/form8606).  
 Attach to Form 1040, Form 1040A, or Form 1040NR.

2012

Attachment  
Sequence No 48

Name. If married, file a separate form for each spouse required to file Form 8606. See instructions.

ABBY M FREEDMAN

Your social security number

Fill in Your Address  
Only If You Are Filing  
This Form by Itself  
and Not With Your  
Tax Return

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apartment number

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

State ZIP Code

Foreign country name

Foreign province/state/county

Foreign postal code

# Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2012.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2012 and you made nondeductible contributions to a traditional IRA in 2012 or an earlier year. For this purpose, a distribution does not include a rollover, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2012 (excluding any portion you recharacterized) and you made nondeductible contributions to a traditional IRA in 2012 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2012, including those made for 2012 from January 1, 2013, through April 15, 2013 (see instructions)	1	5,000.
2	Enter your total basis in traditional IRAs (see instructions)	2	0.
3	Add lines 1 and 2.	3	5,000.
<div style="border: 1px solid black; padding: 5px; display: inline-block;">           In 2012, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?         </div> <div style="display: inline-block; vertical-align: top; margin-left: 20px;">           No <input type="checkbox"/> Enter the amount from line 3 on line 14. Do not complete the rest of Part I.            Yes <input type="checkbox"/> Go to line 4.         </div>			
4	Enter those contributions included on line 1 that were made from January 1, 2013, through April 15, 2013	4	
5	Subtract line 4 from line 3.	5	
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2012, plus any outstanding rollovers (see instructions)	6	
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2012. Do not include rollovers, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7	
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2012. Do not include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16	8	
9	Add lines 6, 7, and 8	9	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter '1.000'	10	X
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2012 and earlier years	14	5,000.
15	Taxable amount. Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b. Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59-1/2 at the time of the distribution (see instructions).	15	

**Part II 2012 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs**

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2012 (excluding any portion you recharacterized).

<b>16</b>	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2012. <b>Do not</b> include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2012 or 2013 (see instructions)	<b>16</b>
<b>17</b>	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	<b>17</b>
<b>18</b>	<b>Taxable amount.</b> Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	<b>18</b>

**Part III Distributions From Roth IRAs**

Complete this part only if you took a distribution from a Roth IRA in 2012. For this purpose, a distribution does not include a rollover, a one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

<b>19</b>	Enter your total nonqualified distributions from Roth IRA in 2012, including any qualified first-time homebuyer distributions (see instructions)	<b>19</b>
<b>20</b>	Qualified first-time homebuyer expenses (see instructions). <b>Do not</b> enter more than \$10,000	<b>20</b>
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	<b>21</b>
<b>22</b>	Enter your basis in Roth IRA contributions (see instructions)	<b>22</b>
<b>23</b>	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions)	<b>23</b>
<b>24</b>	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions)	<b>24</b>
<b>25</b>	<b>Taxable amount.</b> Subtract line 24 from line 23. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	<b>25</b>

Sign Here Only if You  
Are Filing This Form  
by Itself and Not With  
Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, 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.

Your signature

Date

Paid  
Preparer  
Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if

PTIN

self-employed

Firm's name

Firm's EIN

Firm's address

Phone no

### Preparer Explanation for Not Filing Electronically

- ▶ Attach to taxpayer's Form 1040, 1040A, 1040EZ, or Form 1041
- ▶ Information about Form 8948 and its instruction is available at [www.irs.gov/form8948](http://www.irs.gov/form8948).

OMB No. 1545-2200

Attachment Sequence No 173

Name(s) on tax return	Tax year of return	Taxpayer's identifying number
ALAN R & ABBY M FREEDMAN	2012	[REDACTED]
Preparer's name	Preparer's Tax Identification Number (PTIN)	
Lawrence A. Rosenblum, CPA	P00171714	

Three out of four taxpayers now use IRS e-file. Go to [www.irs.gov/efile](http://www.irs.gov/efile) for details on using IRS e-file. The benefits of electronic filing include the following.

- Faster refunds
- More accurate returns
- Secure transmissions
- Easier filing method
- E-payment options
- Receipt acknowledged

Check the applicable box to indicate the reason this return is not being filed electronically. Do not check more than one box.

1 ☒ Taxpayer chose to file this return on paper.

2 ☐ The preparer received a waiver from the requirement to electronically file the tax return.

Waiver Reference Number	Approval Letter Date
-------------------------	----------------------

3 ☐ The preparer is a member of a recognized religious group that is conscientiously opposed to filing electronically.

4 ☐ This return was rejected by IRS e-file and the reject condition could not be resolved.

Reject code: Number of attempts to resolve reject:

5 ☐ The preparer's e-file software package does not support Form \_\_\_\_\_ or Schedule \_\_\_\_\_ attached to this return.

**6** Check the box that applies and provide additional information if requested.

a ☐ The preparer is ineligible to file electronically because IRS e-file does not accept foreign preparers without social security numbers who live and work abroad.

b ☐ The preparer is ineligible to participate in IRS e-file

c ☐ Other: Describe below the circumstances that prevented the preparer from filing this return electronically.

[illegible]

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

OMB No. 1545-0172

**2012**Attachment  
Sequence No **179**Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return

ALAN R &amp; ABBY M FREEDMAN

Business or activity to which this form relates

Identifying number

**Section 179 Summary****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	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	500,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	from Schedule K-1		1,888.
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	1,888.
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	1,888.
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	178,341.
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	1,888.
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12.	13	0.

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2012.	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 2012 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
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	

**Section C — Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System**

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

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

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