FORM 6 FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTEREST 2012

FOR OFFICE USE ONLY:

PROCESSED

*********AUTO**MIXED AADC 323 T8 P1 21
Ronald A Martin
Member, District 5
Monroe County School Board
Elected Constitutional Officer
PO Box 112
Tavernier, FL 33070-0112

COMMISSION ON ETHICS
DATE RECEIVED
JUN 17 2013

ID Code

ID No 98697

Conf. Code

P. Req. Code *****

Martin , Ronald A

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 ~~410,000~~ 6/12, 20 13 was $ 410,000.

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 $ 150,000

ASSETS INDIVIDUALLY VALUED AT OVER $1,000:

DESCRIPTION OF ASSET (specific description is required - see instructions p.4)	VALUE OF ASSET
House 4710 Forrest Glenn Dr. Ft Myer Fl 33908	102,000
House 12453 McGregor Woods Circle Ft Myers 33908	310,000
Walt Disney Stock	2200

PART C -- LIABILITIES

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

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY
Car / Great Lakes Federal Credit Union	22,000
RV / US Bank	36,000
Mortgage Bank of America	91,000
Mortgage Wells Fargo	268,000

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY

(Continued on reverse side)

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.

Ronald H. Martin

SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE

STATE OF FLORIDA
COUNTY OF Monroe

Sworn to (or affirmed) and subscribed before me this 11 day of June, 2013 by Ronald Martin.

Margaret J Moates
(Signature of Notary Public--State of Florida)

MARGARET J. MOATES
Commission # DD 870862
Expires June 25, 2013
Bonded Thru Troy Fain Insurance 800-385-7019

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

Personally Known ✓ OR Produced Identification ____________

Type of Identification Produced ____________

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.

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 — See separate instructions.

Your first name and initial	Last name	Your social security number
Ronald A	Martin	[redacted]
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Brenda L	Martin	[redacted]

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
P.O. Box 112

▲ 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).
Tavernier FL 33070

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

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

Filing Status

Check only one box.

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

Exemptions

6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a — Boxes checked on 6a and 6b: 2
b ☒ **Spouse**
c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

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

No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above
Add numbers on lines above ▶ 2

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.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	55,401.
8a	**Taxable** interest. Attach Schedule B if required	8a	
b	**Tax-exempt** interest. **Do not** include on line 8a — 8b		
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends — 9b		
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	3,688.
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	13	
14	Other gains or (losses). Attach Form 4797	14	-16,167.
15a	IRA distributions 15a — b Taxable amount	15b	
16a	Pensions and annuities 16a 129,041. — b Taxable amount	16b	128,834.
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	-7,824.
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits 20a 16,414. — b Taxable amount	20b	13,952.
21	Other income. List type and amount	21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶	22	177,884.

Adjusted Gross Income

23	Educator expenses	23	250.		
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	261.		
28	Self-employed SEP, SIMPLE, and qualified plans	28			
29	Self-employed health insurance deduction	29			
30	Penalty on early withdrawal of savings	30			
31a	Alimony paid b Recipient's SSN ▶	31a			
32	IRA deduction	32			
33	Student loan interest deduction	33			
34	Tuition and fees. Attach Form 8917	34			
35	Domestic production activities deduction. Attach Form 8903	35			
36	Add lines 23 through 35			36	511.
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	177,373.

Tax and Credits

38	Amount from line 37 (adjusted gross income)			38	177,373.
39a	Check if: ☒ You were born before January 2, 1948, ☐ Blind. ☐ Spouse was born before January 2, 1948, ☐ Blind. Total boxes checked ▶ 39a	1			
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	28,625.
41	Subtract line 40 from line 38			41	148,748.
42	**Exemptions.** Multiply $3,800 by the number on line 6d			42	7,600.
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	141,148.
44	**Tax** (see instructions). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐ 962 election			44	27,347.
45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	
46	Add lines 44 and 45 ▶			46	27,347.
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 credits from Form: a ☐ 3800 b ☐ 8801 c ☐	53			
54	Add lines 47 through 53. These are your **total credits**			54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	27,347.

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

56	Self-employment tax. Attach Schedule SE	56	453.
57	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your **total tax** ▶	61	27,800.

Payments

62	Federal income tax withheld from Forms W-2 and 1099	62	25,691.		
63	2012 estimated tax payments and amount applied from 2011 return	63			
64a	**Earned income credit (EIC)**	64a			
b	Nontaxable combat pay election 64b				
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 ☐ 2439 b ☐ Reserved c ☐ 8801 d ☐ 8885	71			
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			72	25,691.

If you have a qualifying child, attach Schedule EIC.

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**	73	
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	74a	
b	Routing number X X X X X X X X X ▶ c Type: ☐ Checking ☐ Savings		
d	Account number X X X X X X X X X X X X X X X X X		
75	Amount of line 73 you want **applied to your 2013 estimated tax** ▶ 75		

Direct deposit? See instructions.

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶	76	2,109.
77	Estimated tax penalty (see instructions) 77		

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 complete. 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	Daytime phone number
		School Board Member	(305)890-6930
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.)
		Speech Therapist	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name ▶ SELF PREPARED Firm's EIN ▶

Firm's address ▶ 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*.

▶ Attach to Form 1040.

OMB No. 1545-0074

2012

Attachment Sequence No. 07

Name(s) shown on Form 1040: Ronald A & Brenda L Martin

Your social security number: [redacted]

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1			
	2	Enter amount from Form 1040, line 38 [2]				
	3	Multiply line 2 by 7.5% (.075)	3			
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	
Taxes You Paid	5	State and local **(check only one box):** a ☐ Income taxes, **or** b ☒ General sales taxes	5	4,500.		
	6	Real estate taxes (see instructions)	6	3,500.		
	7	Personal property taxes	7	19.		
	8	Other taxes. List type and amount ▶	8			
	9	Add lines 5 through 8			9	8,019.
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	16,753.		
Note. Your mortgage interest deduction may be limited (see instructions).	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11			
	12	Points not reported to you on Form 1098. See instructions for special rules	12			
	13	Mortgage insurance premiums (see instructions)	13			
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14			
	15	Add lines 10 through 14			15	16,753.
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	450.		
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17			
	18	Carryover from prior year	18			
	19	Add lines 16 through 18			19	450.
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ See Schedule A, Line 21 Statement	21	6,400.		
	22	Tax preparation fees	22	550.		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23			
	24	Add lines 21 through 23	24	6,950.		
	25	Enter amount from Form 1040, line 38 [25] 177,373.				
	26	Multiply line 25 by 2% (.02)	26	3,547.		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	3,403.
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶			28	
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40			29	28,625.
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐				

SCHEDULE C-EZ (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Net Profit From Business

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.
▶ Attach to Form 1040, 1040NR, or 1041. ▶ See instructions on page 2.

OMB No. 1545-0074

2012

Attachment Sequence No. 09A

Name of proprietor: Brenda L Martin

Social security number (SSN): [redacted]

Part I General Information

You May Use Schedule C-EZ Instead of Schedule C Only If You:

- Had business expenses of $5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562,** Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service: nonemployee compensation

B Enter business code (see page 2) ▶ 999999

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

D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.
P.O. Box 112
City, town or post office, state, and ZIP code
Tavernier, FL 33070

F Did you make any payments in 2012 that would require you to file Form(s) 1099? (see the Schedule C instructions) . . . ☐ Yes ☒ No

G If "Yes," did you or will you file required Forms 1099? . . . ☐ Yes ☐ No

Part II Figure Your Net Profit

1	**Gross receipts. Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see *Statutory Employees* in the instructions for Schedule C, line 1, and check here . . . ▶ ☐	1	5,110.
2	**Total expenses** (see page 2). If more than $5,000, you **must** use Schedule C . . .	2	1,422.
3	**Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13** and **Schedule SE, line 2** (see instructions). (Statutory employees, **do not** report this amount on Schedule SE, line 2.) Estates and trusts, enter on **Form 1041, line 3** . . .	3	3,688.

Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 09/10/2012

5 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:

a Business 600 b Commuting (see page 2) ______ c Other 14,400

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

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

8a Do you have evidence to support your deduction? . . . ☒ Yes ☐ No

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

SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

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

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

▶ Information about Schedule E and its separate instructions is at *www.irs.gov/form1040*.

OMB No. 1545-0074

2012

Attachment Sequence No. **13**

Name(s) shown on return: Ronald A & Brenda L Martin

Your social security number: [redacted]

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

A Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No

B If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1a	Physical address of each property (street, city, state, ZIP code)
A	4710 Forest Glen Drive Ft Myers FL 33903
B	922 N.E. Van Loom Lane Cape Coral FL 33909
C	

1b	Type of Property (from list below)	**2** For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.		**Fair Rental Days**	**Personal Use Days**	**QJV**
A	1		**A**	365	0	
B	1		**B**	260	0	
C			**C**			

Type of Property:

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

Income:	**Properties:**		**A**	**B**	**C**
3	Rents received	**3**	9,000.	4,800.	
4	Royalties received	**4**			
Expenses:					
5	Advertising	**5**			
6	Auto and travel (see instructions)	**6**	5,284.	2,025.	
7	Cleaning and maintenance	**7**	4,027.	1,800.	
8	Commissions	**8**			
9	Insurance	**9**	2,378.	1,200.	
10	Legal and other professional fees	**10**		600.	
11	Management fees	**11**			
12	Mortgage interest paid to banks, etc. (see instructions)	**12**	4,500.		
13	Other interest	**13**			
14	Repairs	**14**	1,200.	300.	
15	Supplies	**15**	300.	100.	
16	Taxes	**16**	1,152.	1,892.	
17	Utilities	**17**		700.	
18	Depreciation expense or depletion	**18**		2,798.	
19	Other (list) ▶ See Line 19 Other Expenses	**19**	1,000.	1,209.	
20	Total expenses. Add lines 5 through 19	**20**	19,841.	12,624.	
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	**21**	-10,841.	-7,824.	
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	**22**	(0.)	(7,824.)	( )

23a	Total of all amounts reported on line 3 for all rental properties	**23a**	13,800.
b	Total of all amounts reported on line 4 for all royalty properties	**23b**	
c	Total of all amounts reported on line 12 for all properties	**23c**	4,500.
d	Total of all amounts reported on line 18 for all properties	**23d**	2,798.
e	Total of all amounts reported on line 20 for all properties	**23e**	32,465.
24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	**24**	
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	**25**	(7,824.)
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2. NPA	**26**	-7,824.

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ Information about Schedule SE and its separate instructions is at *www.irs.gov/form1040.*

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012

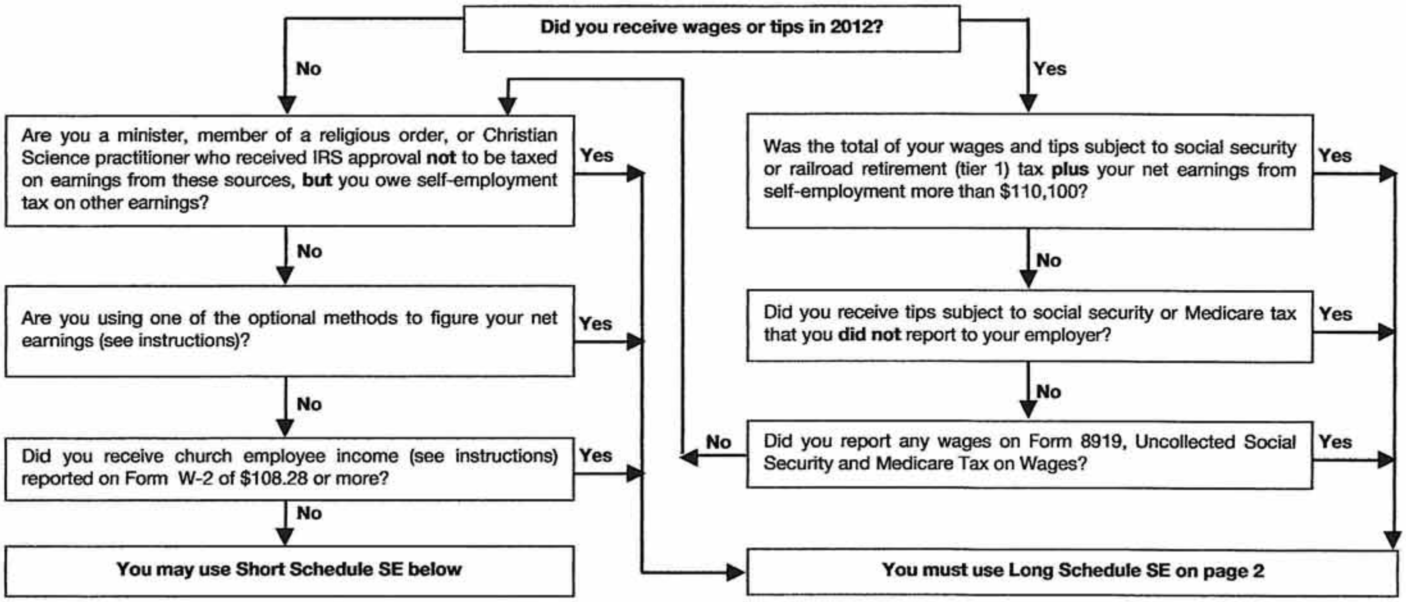
Attachment Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040)	Social security number of person with **self-employment** income ▶
Brenda L Martin	[redacted]

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only if** you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b	( )
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	3,688.
3	Combine lines 1a, 1b, and 2	3	3,688.
4	Multiply line 3 by 92.35% (.9235). If less than $400, you do not owe self-employment tax; **do not** file this schedule unless you have an amount on line 1b ▶	4	3,406.
	Note. If line 4 is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.		
5	**Self-employment tax.** If the amount on line 4 is: • $110,100 or less, multiply line 4 by 13.3% (.133). Enter the result here and on **Form 1040, line 56,** or **Form 1040NR, line 54** • More than $110,100, multiply line 4 by 2.9% (.029). Then, add $11,450.40 to the result. Enter the total here and on **Form 1040, line 56,** or **Form 1040NR, line 54**	5	453.
6	**Deduction for employer-equivalent portion of self-employment tax.** If the amount on line 5 is: • $14,643.30 or less, multiply line 5 by 57.51% (.5751) • More than $14,643.30, multiply line 5 by 50% (.50) and add $1,100 to the result. Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27** — 6: 261.		

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return.

▶ Information about Form 4797 and its separate instructions is at *www.irs.gov/form4797.*

OMB No. 1545-0184

2012

Attachment Sequence No. 27

Name(s) shown on return: Ronald A & Brenda L Martin

Identifying number: [redacted]

1 Enter the gross proceeds from sales or exchanges reported to you for 2012 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) 1

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
rental house	03/20/2010	09/20/2012	30,000.	7,433.	58,600.	-21,167.

3	Gain, if any, from Form 4684, line 39	3	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6	Gain, if any, from line 32, from other than casualty or theft	6	
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	-21,167.

Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8	Nonrecaptured net section 1231 losses from prior years (see instructions)	8	
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)	9	

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

(a)	(b)	(c)	(d)	(e)	(f)	(g)
rental house Land	03/20/2010	09/20/2012	5,000.		0.	5,000.

11	Loss, if any, from line 7	11	(21,167.)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	
13	Gain, if any, from line 31	13	
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17	Combine lines 10 through 16	17	-16,167.
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions	18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	18b	-16,167.

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Information about Form 8582 and its instructions is available at *www.irs.gov/form8582.*

OMB No. 1545-1008

2012

Attachment Sequence No. **88**

Name(s) shown on return: Ronald A & Brenda L Martin

Identifying number: [redacted]

Part I 2012 Passive Activity Loss

Caution: *Complete Worksheets 1, 2, and 3 before completing Part I.*

	Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)				
1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a	0.		
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(10,841.)		
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	( )		
d	Combine lines 1a, 1b, and 1c			1d	-10,841.
	Commercial Revitalization Deductions From Rental Real Estate Activities				
2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a	( )		
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	( )		
c	Add lines 2a and 2b			2c	( )
	All Other Passive Activities				
3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a			
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	( )		
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	( )		
d	Combine lines 3a, 3b, and 3c			3d	
4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used			4	-10,841.

If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

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

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

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

5	Enter the **smaller** of the loss on line 1d or the loss on line 4			5	10,841.
6	Enter $150,000. If married filing separately, see instructions	6	150,000.		
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7	163,682.		
	Note: *If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.*				
8	Subtract line 7 from line 6	8			
9	Multiply line 8 by 50% (.5). **Do not** enter more than $25,000. If married filing separately, see instructions			9	
10	Enter the **smaller** of line 5 or line 9			10	0.

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

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

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

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

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	0.
16	**Total losses allowed from all passive activities for 2012.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	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
4710 Forest Glen Drive	0.	10,841.			10,841.
Total. Enter on Form 8582, lines 1a, 1b, and 1c ▶	0.	10,841.			

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

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

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

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

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total ▶			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
4710 Forest Glen Drive	E Ln 22	10,841.	1.00000000	10,841.
Total ▶		10,841.	1.00	10,841.

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
4710 Forest Glen Drive	E Ln 22	10,841.	10,841.	0.
Total . . . . ▶		10,841.	10,841.	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
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . ▶					
b Net income from form or schedule . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . ▶					
b Net income from form or schedule . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . ▶					
b Net income from form or schedule . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total . . . . ▶			1.00		

Form **2106-EZ**

Department of the Treasury
Internal Revenue Service (99)

Unreimbursed Employee Business Expenses

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Form 2106 and its separate instructions is available at *www.irs.gov/form2106*.

OMB No. 1545-0074

2012

Attachment Sequence No. **129A**

Your name	Occupation in which you incurred expenses	Social security number
Ronald A Martin	school board member	[redacted]

You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2012.

Caution: *You can use the standard mileage rate for 2012* ***only if: (a)*** *you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service,* ***or (b)*** *you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.*

Part I Figure Your Expenses

1	Complete Part II. Multiply line 8a by 55.5¢ (.555). Enter the result here	1	3,066.
2	Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3	450.
4	Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4	1,596.
5	Meals and entertainment expenses: $ 75. × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5	38.
6	**Total expenses.** Add lines 1 through 5. Enter here and on **Schedule A (Form 1040), line 21** (or on **Schedule A (Form 1040NR), line 7**). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	5,150.

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

7 When did you place your vehicle in service for business use? (month, day, year) ▶ 02/01/2010

8 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:

a Business 5,525 **b** Commuting (see instructions) 0 **c** Other 14,475

9 Was your vehicle available for personal use during off-duty hours? ☒ **Yes** ☐ **No**

10 Do you (or your spouse) have another vehicle available for personal use? ☒ **Yes** ☐ **No**

11a Do you have evidence to support your deduction? ☒ **Yes** ☐ **No**

b If "Yes," is the evidence written? ☒ **Yes** ☐ **No**

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

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

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

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

(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
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						25		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
honda van	02/20/2010	38.50 %				S/L –		
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles) .	7,700											
31 Total commuting miles driven during the year	5											
32 Total other personal (noncommuting) miles driven	12,295											
33 Total miles driven during the year. Add lines 30 through 32	20,000											
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?	X											
35 Was the vehicle used primarily by a more than 5% owner or related person? . .	X											
36 Is another vehicle available for personal use?	X											

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 **are not** more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 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 . .		
39 Do you treat all use of vehicles by employees as personal use?		
40 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?		
41 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," do not 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
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
43 Amortization of costs that began before your 2012 tax year				43	
44 **Total.** Add amounts in column (f). See the instructions for where to report				44	

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No. 1545-0172

2012

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Ronald A & Brenda L Martin	Sch E 922 N.E. Van Loom Lane	[redacted]

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	
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 2011 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 do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 ▶	13	

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	2,798.
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 ▶ ☐		

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
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

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

(a) Classification of property	(b)	(c)	(d)	(e)	(f)	(g)
20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	2,798.
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 computers, and property used for entertainment, recreation, or amusement.)

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

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

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

(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
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						25		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
honda van	02/20/2010	15.00 %				S/L –		
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles) .	3,000											
31 Total commuting miles driven during the year	5											
32 Total other personal (noncommuting) miles driven	16,995											
33 Total miles driven during the year. Add lines 30 through 32	20,000											
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?	X											
35 Was the vehicle used primarily by a more than 5% owner or related person? . .	X											
36 Is another vehicle available for personal use?	X											

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 **are not** more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 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 . .		
39 Do you treat all use of vehicles by employees as personal use?		
40 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?		
41 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," do not 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
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
43 Amortization of costs that began before your 2012 tax year				43	
44 **Total.** Add amounts in column (f). See the instructions for where to report				44	

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No. 1545-0172
2012
Attachment Sequence No. 179

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Ronald A & Brenda L Martin	Form 2106 school board member	[redacted]

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	900.
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
printer and I Pad	900.	900.
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	900.
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	900.
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 instructions)	11	59,089.
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	900.
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	0.
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 ▶ ☐		

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
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

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

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	900.
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 computers, and property used for entertainment, recreation, or amusement.)

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

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

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

(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
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						**25**		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
Honda Van	02/01/2010	27.63 %				S/L –		
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						**28**		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	

Section B—Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person? . .												
36 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 **are not** more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 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 . .		
39 Do you treat all use of vehicles by employees as personal use?		
40 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?		
41 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," do not 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
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
43 Amortization of costs that began before your 2012 tax year				**43**	
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	

ELECTRONIC POSTMARK - CERTIFICATION OF ELECTRONIC FILING

Taxpayer: Ronald A & Brenda L Martin
Primary SSN: [redacted]

Federal Return Submitted: March 14, 2013 06:12 PM PDT
Federal Return Acceptance Date: ____________

Your return was electronically transmitted on 03/14/2013

The Intuit Electronic Postmark shows the date and time Intuit received your federal tax return. The Intuit Electronic Postmark documents the filing date of your income tax return, and the electronic postmark information should be kept on file with your tax return and other tax-related documentation.

There are two important aspects of the Intuit Electronic Postmark:

1. THE INTUIT ELECTRONIC POSTMARK.
The electronic postmark shows the date and time Intuit received the federal return, and is deemed the filing date if the date of the electronic postmark is on or before the date prescribed for filing of the federal individual income tax return.

TIMELY FILING:
For your federal return to be considered filed on time, your return must be postmarked on or before midnight April 15, 2013. Intuit's electronic postmark is issued in the Pacific Time (PT) zone. If you are not filing in the PT zone, you will need to add or subtract hours from the Intuit Electronic Postmark time to determine your local postmark time. For example, if you are filing in the Eastern Time (ET) zone and you electronically file your return at 9 AM on April 15, 2013, your Intuit electronic postmark will indicate April 15, 2013, 6 AM. If your federal tax return is rejected, the IRS still considers it filed on time if the electronic postmark is on or before April 15, 2013, and a corrected return is submitted and accepted before April 20, 2013. If your return is submitted after April 20, 2013, a new time stamp is issued to reflect that your return was submitted after the IRS deadline and, consequently, is no longer considered to have been filed on time.

If you request an automatic six-month extension, your return must be electronically postmarked by midnight October 15, 2013 If your federal tax return is rejected, the IRS will still consider it filed on time if the electronic postmark is on or before October 15, 2013, and the corrected return is submitted and accepted by October 20, 2013.

2. THE ACCEPTANCE DATE.
Once the IRS accepts the electronically filed return, the acceptance date will be provided by the Intuit Electronic Filing Center. This date is proof that the IRS accepted the electronically filed return.

Additional information from your 2012 Federal Tax Return

Some forms were not able to fit all of the information you entered. We've included this information below.

Schedule A: Itemized Deductions

Line 21 - Employee Business Expenses Subject to 2% Limitation — Continuation Statement

Description	Amount
Deductible expenses from Form 2106	5,150.
Excess Educator Expenses	1,250.
Total	6,400.

Schedule E: Supplemental Income and Loss

Line 19 Other Expenses: Property (A) — Continuation Statement

Expense Description	Amount
painting	1,000.
Total	1,000.

Schedule E: Supplemental Income and Loss

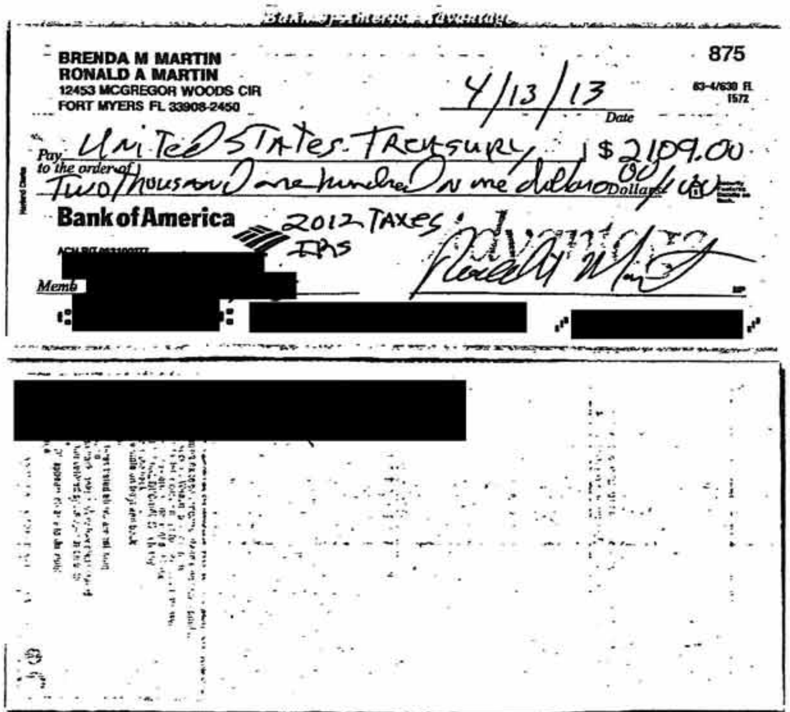
Line 19 Other Expenses: Property (B) — Continuation Statement

Expense Description	Amount
insurance - Citizens	1,209.
Total	1,209.

Bank of America Online Banking

Transaction Details

Check number:	00000000875
Posting date:	04/15/2013
Amount:	-2,109.00
Type:	Check
Description:	Check



BRENDA M MARTIN
RONALD A MARTIN
12453 MCGREGOR WOODS CIR
FORT MYERS FL 33908-2450

875

63-4/630 FL 1572

4/13/13
Date

Pay to the order of United States Treasury $ 2109.00

Two thousand one hundred nine dollars 00/100 Dollars

Bank of America

2012 Taxes IRS

ACH R/T [redacted]

Memo [redacted]

[redacted] [redacted] [redacted]

[redacted]

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0115	Miscellaneous Income
MONTESSORI ISLAND CHARTER SCHOOL 86731 OVERSEAS HIGHWAY ISLAMORADA, FL 33036 305-852-3482		$	2012	
		2 Royalties $	Form 1099-MISC	
		3 Other income $	4 Federal income tax withheld $	Copy B For Recipient
PAYER'S federal identification number 65-0842097	RECIPIENT'S identification number [redacted]	5 Fishing boat proceeds $	6 Medical and health care payments $	
RECIPIENT'S name, street address (including apt. no.), city, state, and ZIP code BRENDA MARTIN 200 CANAL STREET TAVERNIER, FL 33070		7 Nonemployee compensation $ 5110.00	8 Substitute payments in lieu of dividends or interest $	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		9 Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale ☐	10 Crop insurance proceeds $	
		11	12	
Account number (see instructions)		13 Excess golden parachute payments $	14 Gross proceeds paid to an attorney $	
15a Section 409A deferrals $	15b Section 409A income $	16 State tax withheld $ $	17 State/Payer's state no.	18 State income $ $

Form 1099-MISC (keep for your records) Department of the Treasury - Internal Revenue Service

FORM # LMISCREC

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
STATE OF FLORIDA DEPARTMENT OF MANAGEMENT SERVICES DIVISION OF RETIREMENT PO BOX 9000 TALLAHASSEE FL 32315-9000		$ 295,448.33	2012	
		2a Taxable amount $ 0.00	Form 1099-R	
		2b Taxable amount not determined ☐	Total distribution ☐	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
PAYER'S federal identification number 59-1354377	RECIPIENT'S identification number [redacted]	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $ 0.00	
RECIPIENT'S name BRENDA L MARTIN PO BOX 112 TAVERNIER, FL 33070-0112		5 Employee contributions $ 0.00	6 Net unrealized appreciation in employer's securities $	
		7 Distribution code(s) G / IRA/SEP/SIMPLE ☐	8 Other $ %	This information is being furnished to the Internal Revenue Service.
		9a Your percentage of total distribution %	9b Total employee contributions $	
10 Amount allocable to IRR within 5 years $	11 1st year of desig. Roth contrib.	12 State tax withheld $ $	13 State/Payer's state no.	14 State distribution $ $
Account number (see instructions) [redacted]		15 Local tax withheld $ $	16 Name of locality	17 Local distribution $ $

Form 1099-R www.irs.gov/form1099r Department of the Treasury - Internal Revenue Service a Employee's social security number: [redacted]

OMB No. 1545-0008

Safe, accurate, FAST! Use IRS e-file

Visit the IRS website at www.irs.gov/efile

b Employer identification number (EIN)
59-6000750

c Employer's name, address, and ZIP code
MONROE COUNTY SCHOOL BOARD
241 TRUMBO RD
KEY WEST, FL 33040

d Control number
000000889 9001 - M9 9001

e Employee's name, address, city, and ZIP code — Suff.
RONALD A. MARTIN
P.O. BOX 112
TAVERNIER, FL 33070

1 Wages, tips, other compensation: 23557.04	2 Federal income tax withheld: 2085.62
3 Social security wages: 24402.80	4 Social security tax withheld: 1024.96
5 Medicare wages and tips: 24402.80	6 Medicare tax withheld: 353.82
7 Social security tips	8 Allocated tips
9	10 Dependent care benefits
11 Nonqualified plans	12a See instructions for box 12 — Code DD 6967.10
13 Statutory employee [ ] Retirement plan [X] Third-party sick pay [ ]	12b Code
14 Other SEC125 3791.20 FRS 845.76	12c Code 12d Code

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
FL						

Form **W-2** **Wage and Tax Statement** 2012

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code STATE OF FLORIDA DEPARTMENT OF MANAGEMENT SERVICES DIVISION OF RETIREMENT PO BOX 9000 TALLAHASSEE FL 32315-9000		1 Gross distribution $ 39,904.02 2a Taxable amount $ 39,706.62	OMB No. 1545-0119 2012 Form 1099-R	**Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**
		2b Taxable amount not determined ☐	Total distribution ☐	**Copy B** **Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.**
PAYER'S federal identification number 59-1354377	RECIPIENT'S identification number [redacted]	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $ 4,170.96	
RECIPIENT'S name RONALD A MARTIN PO BOX 112 TAVERNIER, FL 33070-0112		5 Employee contributions $ 197.40	6 Net unrealized appreciation in employer's securities $	
		7 Distribution code(s) 7 | IRA/SEP/SIMPLE ☐	8 Other $ | %	This information is being furnished to the Internal Revenue Service.
		9a Your percentage of total distribution %	9b Total employee contributions $	
10 Amount allocable to IRR within 5 years $	11 1st year of desig. Roth contrib.	12 State tax withheld $ $	13 State/Payer's state no.	14 State distribution $ $
Account number (see instructions) [redacted]		15 Local tax withheld $ $	16 Name of locality	17 Local distribution $ $

Form **1099-R** www.irs.gov/form1099r Department of the Treasury - Internal Revenue Service

·4 000347200

CORRECTED (if checked)

ıme, street address, city, state, and ZIP code \NSAMERICA LIFE INS COMPANY 33 EDGEWOOD ROAD N.E. DAR RAPIDS, IA 52499	1 Gross distribution $ 66141.21 2a Taxable amount $ 66141.21	2b Taxable amount not determined ☐ Total distribution ☐	OMB No. 1545-0119 **2012** Form 1099-R **Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**
)R QUESTIONS CALL 888-258-3422 / 10 Amount allocable to IRR within 5 years	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $ 13228.24	
ıumber (see instructions) [redacted] / 11 1st year of desig. Roth contrib.	5 Employee contributions/ Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	This information is being furnished to the Internal Revenue Service **COPY B** Report this income on your Federal tax return. If this form shows Federal income tax withheld in Box 4, attach this copy to your return.
'S name, street address, city, state, and ZIP code BEN \ARTIN BRENDA L 12453 MCGREGOR WOODS CIRCLE =T MYERS FL 33908	7 Distribution code(s) 7 / IRA/SEP/SIMPLE	8 Other $ %	
	9a Your percentage of total distribution %	9b Total employee contributions $	
	12 State tax withheld $ $	13 State/Payer's state no. FL	14 State distribution $ $
ı Federal identification 2-6362604 / RECIPIENT'S identification number [redacted]	15 Local tax withheld $ $	16 Name of locality	17 Local distribution $ $

ı 1099R Department of the Treasury - Internal Revenue Service

W-2

MARTIN, BRENDA L (SSN: [redacted]

Status: Completed

22222	a Employee's social security number [redacted]	OMB No. 1545-0008

b Employer identification number (EIN) 59-6000750	1 Wages, tips, other compensation 31844.16	2 Federal income tax withheld 3926.95
c Employer's name, address, and ZIP code MONROE COUNTY SCHOOL BOARD 241 TRUMBO RD KEY WEST, FL 33040	3 Social security wages 32844.16	4 Social security tax withheld 1379.47
	5 Medicare wages and tips 32844.16	6 Medicare tax withheld 476.25
	7 Social security tips	8 Allocated tips
d Control number 000000885	9 Advance EIC payment	10 Dependent care benefits
e Employee's name, address, city, and ZIP code BRENDA L. MARTIN 200 CANAL STREET TAVERNIER, FL 33070	11 Nonqualified plans	12a E 1000.00
	13 Statutory employee / Retirement plan X / Third-party sick pay	12b
	14 Other PENSN 597.60 SEC125 848.70	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
FL						

Form **W-2** Wage and Tax Statement **2012**

Department of the Treasury – Internal Revenue Service

Copy B – To Be Filed With Employee's FEDERAL Tax Return.

E-mailing Information				
To	CC	Subject	Comments	Date Sent

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2012 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
• SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name		Box 2. Beneficiary's Social Security Number
RONALD A MARTIN		[redacted]
Box 3. Benefits Paid in 2012	**Box 4. Benefits Repaid to SSA in 2012**	**Box 5. Net Benefits for 2012** *(Box 3 minus Box 4)*
*$14,880.00	NONE	$14,880.00

CU1410292-11881410716

DESCRIPTION OF AMOUNT IN BOX 3

Paid by check or direct deposit	$14,206.00
Voluntary Federal income tax withheld	$674.00
Total Additions	$14,880.00
Benefits for 2012	$14,880.00

*Includes:
$1,400.00 paid in 2012 for 2011

DESCRIPTION OF AMOUNT IN BOX 4

NONE

Box 6. Voluntary Federal Income Tax Withheld

$674.00

Box 7. Address

RONALD A MARTIN
12453 MCGREGOR WOODS C
FT MYERS FL 33908-2450

Box 8. Claim Number *(Use this number if you need to contact SSA.)*

[redacted]

CU1410292-11881410716

Form **SSA-1099-SM** (1-2013)

DO NOT RETURN THIS FORM TO SSA OR IRS