

2011 TAX RETURN FILING INSTRUCTIONS

U.S. INDIVIDUAL INCOME TAX RETURN

FOR THE YEAR ENDING

December 31, 2011

Prepared for

Scott J. & Susan A. Israel
[REDACTED]

Prepared by

Jay Shapiro & Assoc's, PA
1950 N. Commerce Pkwy., Ste 5
Weston, FL 33326

Amount of tax

Total tax	\$	11,778
Less: payments and credits	\$	14,198
Plus: interest and penalties	\$	0
Overpayment	\$	2,420

Overpayment

Miscellaneous Donations	\$	0
Credited to your estimated tax	\$	0
Refunded to you	\$	2,420

Make check payable to

Not applicable

Mail tax return and check (if applicable) to

This return has been prepared for electronic filing pursuant to the IRS mandate. Please sign, date and return Form 8879 to our office. We will then transmit your return electronically to the IRS.

Return must be mailed on or before

Not applicable

Special Instructions

For the year Jan. 1-Dec. 31, 2011, or other tax year beginning

, 2011, ending

, 20

See separate instructions.

Your first name and initial

SCOTT J.

Last name

ISRAEL

Your social security number

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

SUSAN A.

Last name

ISRAEL

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

Apt. no.

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

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

PARKLAND, FL 33076

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.

Foreign country name

Foreign province/county

Foreign postal code

☒ You ☒ Spouse

Filing Status

1 ☐ Single2 ☒ 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). If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

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

BRETT ISRAEL

SON

X

BLAKE ISRAEL

SON

X

BLAIR J ISRAEL

DAUGHTER

X

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 instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

5

d Total number of exemptions claimed

Income

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

7 46,587.

8a Taxable interest. Attach Schedule B if required

8a 79.

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

12 803.

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

15a IRA distributions 15a 440,453.

b Taxable amount

15b 20,000.

16a Pensions and annuities 16a 67,815.

b Taxable amount

16b 64,281.

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

17 -8,217.

18 Farm income or (loss). Attach Schedule F

18

19 Unemployment compensation

19

20a Social security benefits 20a

b Taxable amount

20b

21 Other income. List type and amount See Statement 1

21 800.

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

22 124,333.

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

113.

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

36 113.

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

37 124,220.

Tax and Credits

Standard Deduction for -
 • People who check any box on line 39a or 39b or who can be claimed as a dependent.

• All others:
 Single or Married filing separately, \$5,800
 Married filing jointly or Qualifying widow(er), \$11,600
 Head of household, \$8,500

38	Amount from line 37 (adjusted gross income)	38	124,220.
39a	Check <input type="checkbox"/> You were born before January 2, 1947, <input type="checkbox"/> Blind. if: <input type="checkbox"/> Spouse was born before January 2, 1947, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a <input type="checkbox"/> 39b		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	27,384.
41	Subtract line 40 from line 38	41	96,836.
42	Exemptions. Multiply \$3,700 by the number on line 6d	42	18,500.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	78,336.
44	Tax. Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	11,831.
45	Alternative minimum tax. Attach Form 6251	45	
46	Add lines 44 and 45	46	11,831.
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 23	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see instructions)	51	2,250.
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	2,250.
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	9,581.
56	Self-employment tax. Attach Schedule SE	56	197.
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 NO	58	2,000.
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	11,778.

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	14,198.
63	2011 estimated tax payments and amount applied from 2010 return	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Form 8812	65	
66	American opportunity credit from Form 8863, line 14	66	
67	First-time homebuyer credit from Form 5405, line 10	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"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	14,198.

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	2,420.
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	74a	2,420.
b	Routing number <input type="text"/> C Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Account number <input type="text"/>		
75	Amount of line 73 you want applied to your 2012 estimated tax	75	

Amount You Owe

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	

Third Party Designee

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

Sign Here

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

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

Preparer's name	Phone no.	Personal identification number (PIN)
JAY S. SHAPIRO & ASSOC'S, PA		
Daytime phone number		
RETIRE POLICE OFFICER		
Spouse's signature. If a joint return, both must sign.	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here
HOUSEWIFE		

Paid

Preparer **JAY S. SHAPIRO, CPA** Date **04/11/12** PTIN **P00642141**

Use Only Firm's name **JAY SHAPIRO & ASSOC'S, PA** Firm's EIN **[REDACTED]**

1950 N. COMMERCE PKWY., STE 5 Phone no. **(954) 385-6616**

WESTON, FL 33326

**SCHEDULE A
(Form 1040)**

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

Itemized Deductions

▶ Attach to Form 1040. ▶ See Instructions for Schedule A (Form 1040).

OMB No. 1545-0074

2011
Attachment
Sequence No. **07**

Your social security number

SCOTT J. & SUSAN A. ISRAEL

**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): | 5 | |
| a | <input type="checkbox"/> Income taxes, or | | See Statement 6 |
| b | <input checked="" type="checkbox"/> General sales taxes | | |
| 6 | Real estate taxes (see instructions) | 6 | 7,355. |
| 7 | Personal property taxes | 7 | |
| 8 | Other taxes. List type and amount ▶ | 8 | |
| 9 | Add lines 5 through 8 | 9 | 8,750. |

**Interest
You Paid**

- | | | | |
|----|--|----|---------|
| 10 | Home mortgage interest and points reported to you on Form 1098 | 10 | 14,989. |
| 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 | 14,989. |

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

**Gifts to
Charity**

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

- | | | | |
|----|---|----|------|
| 16 | Gifts by cash or check. If you made any gift of \$250 or more, see instructions | 16 | 200. |
| 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 | 200. |

**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.) ▶ | 21 | |
| 22 | Tax preparation fees | 22 | 530. |
| 23 | Other expenses - investment, safe deposit box, etc. List type and amount ▶
INVESTMENT MANAGEMENT FEES 5,399. | 23 | 5,399. |
| 24 | Add lines 21 through 23 | 24 | 5,929. |
| 25 | Enter amount from Form 1040, line 38 | 25 | 124,220. |
| 26 | Multiply line 25 by 2% (.02) | 26 | 2,484. |
| 27 | Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | 27 | 3,445. |

**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 | 27,384. |
| 30 | If you elect to itemize deductions even though they are less than your standard deduction, check here | | <input type="checkbox"/> |

SCHEDULE B
(Form 1040A or 1040)

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

Interest and Ordinary Dividends

▶ **Attach to Form 1040A or 1040.**

▶ **See instructions.**

OMB No. 1545-0074

2011
Attachment
Sequence No. **08**

Your social security number

SCOTT J. & SUSAN A. ISRAEL

Part I
Interest

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

DEPT. OF THE TREASURY

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

1

Amount

79.

- 2** Add the amounts on line 1 **2** **79.**
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 **3**
4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ... ▶ **4** **79.**

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

Amount

Part II
Ordinary Dividends

- 5** List name of payer ▶

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

5

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

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

Part III
Foreign Accounts and Trusts

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

- 7a** At any time during 2011, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions **Yes** **No**
If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements **X**

- b** If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ▶

- 8** During 2011, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? **Yes** **No**

If "Yes," you may have to file Form 3520. See instructions **X**

127501
11-02-11

**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.

OMB No. 1545-0074

2011
Attachment
Sequence No. **09A**

Name of proprietor

SUSAN A. ISRAEL

Social security number (SSN)

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.
- Did not receive any credit card or similar payments that included amounts that are not includible in your income (see instructions for line 1a).

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

DOG WALKING

B Enter business code (see inst)

► **812990**

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

D Enter your EIN (see inst)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code

F Did you make any payments in 2011 that would require you to file Form(s) 999 (see the Schedule C instructions) ☐ Yes ☒ No

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

Part II Figure Your Net Profit

1a Merchant card and third party payments. For 2011, enter -0-	1a	0.	
b Gross receipts or sales not entered on line 1a (see instructions) Stmt 8	1b	1,455.	
c Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. Caution. See Schedule C instructions before completing this line	1c		
d Total of lines 1a, 1b, and 1c. If any adjustments to line 1a, you must use Schedule C (see instructions)	1d	1,455.	
2 Total expenses (see instructions). If more than \$5,000, you must use Schedule C See Statement 9	2	652.	
3 Net profit. Subtract line 2 from line 1d. 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. (If you entered an amount on line 1c, do not report the amount from line 1c on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3	3	803.	

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) ► **01/01/11**

5 Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for:

a Business **1,225** **b** Commuting **c** Other **8,775**

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

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

Your social security number

SCOTT J. & SUSAN A. ISRAEL

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

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

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk 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	TALON/G6 SERVICES, INC	S			
* B	Prior year PAL	S			
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
A 0.		8,217.	
B			
C			
D			
29a Totals		8,217.	
b Totals			
30 Add columns (g) and (i) of line 29a		30	
31 Add columns (f), (h), and (i) of line 29b		31 (8,217.)	
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 -8,217.	

Part III Income or Loss From Estates and Trusts

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

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b

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

Part V Summary * Entire disposition of passive activity

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41 Total income or (loss). Combine lines 28, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41	-8,217.
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), line 14, code F (see instructions)	42	
43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2011

SCHEDULE E

Name SCOTT J, ISRAEL

Passthrough TALON/G6 SERVICES, INC - G6 SERVICES

S Corporation

SSN/EIN

Taxpayer

ID

K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E, PAGE 2							
Other Passive							
Ordinary business income (loss)							
Rental real estate income (loss)							
Other net rental income (loss)							
Intangible drilling costs/dry hole costs							
Self-charged passive interest expense							
Guaranteed payments							
Section 179 and carryover							
Disallowed section 179 expense							
Excess farm loss							
Net income (loss)					8,217.		-8,217.
First passive other							
Second passive other							
Cost depletion							
Percentage depletion							
Depletion carryover							
Disallowed due to 65% limitation							
Unreimbursed expenses (nonpassive)							
Nonpassive other							
Total Schedule E (page 2)					8,217.		-8,217.
FORM 4797							
Section 1231 gain (loss)							
Section 179 recapture on disposition							
SCHEDULE D							
Net short-term cap. gain (loss)							
Net long-term cap. gain (loss)							
Section 1256 contracts & straddles							
FORM 4952							
Investment interest expense - Sch. A							
Other net investment income							
ITEMIZED DEDUCTIONS							
Charitable contributions							
Deductions related to portfolio income							
Other							

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See separate instructions.**

OMB No. 1545-0074

2011

Attachment
Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040)

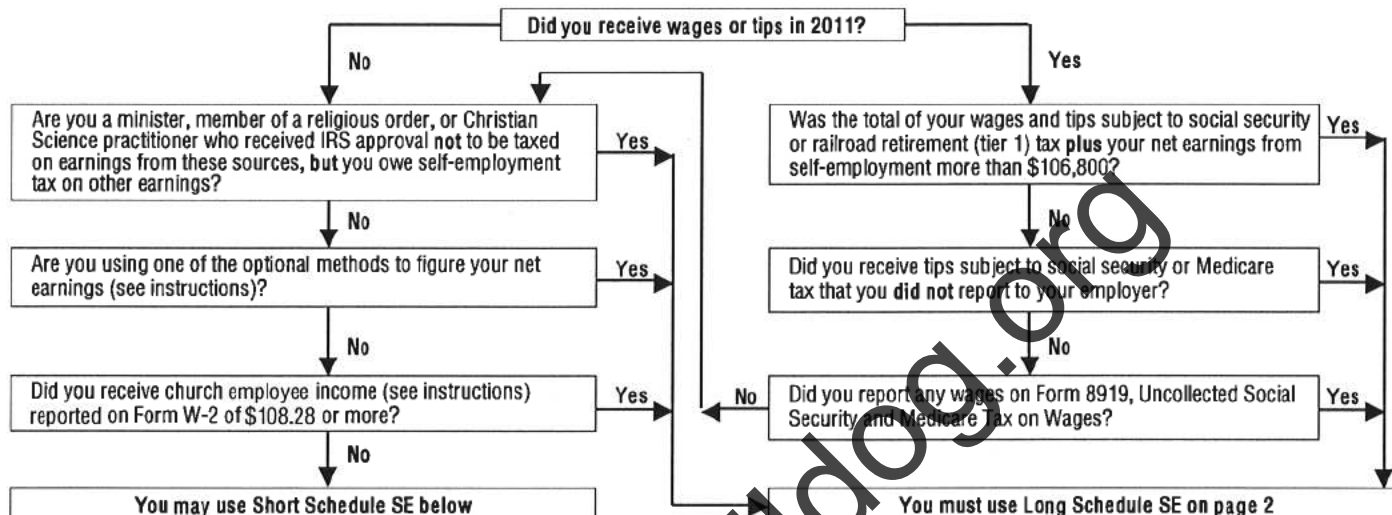
Social security number of
person with **self-employment**
income ▶

SCOTT J. ISRAEL

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	800.
3 Combine lines 1a, 1b, and 2	3	800.
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	739.
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: • \$106,800 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 \$106,800, multiply line 4 by 2.9% (.029). Then, add \$11,107.20 to the result. Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54	5	98.
6 Deduction for employer-equivalent portion of self-employment tax. If the amount on line 5 is: • \$14,204.40 or less, multiply line 5 by 57.51% (.5751) • More than \$14,204.40, multiply line 5 by 50% (.50) and add \$1,067 to the result. Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6	56.

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

Schedule SE (Form 1040) 2011

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See separate instructions.**

OMB No. 1545-0074

2011

Attachment
Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040)

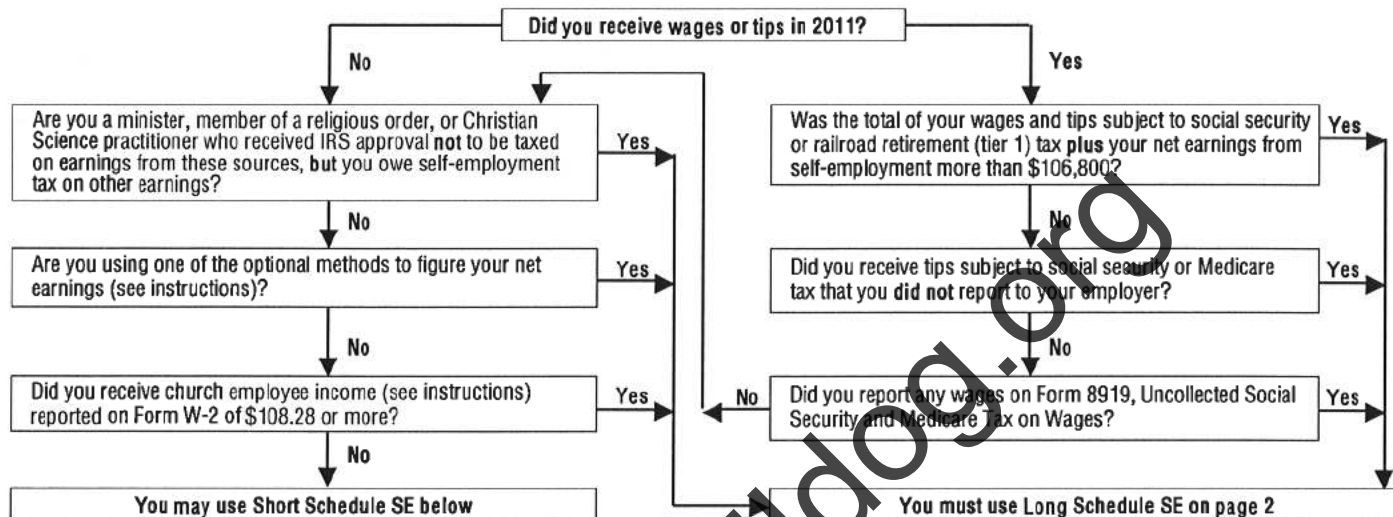
Social security number of
person with **self-employment**
income

SUSAN A. ISRAEL

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	803.
3 Combine lines 1a, 1b, and 2	3	803.
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 Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4	742.
5 Self-employment tax. If the amount on line 4 is: • \$106,800 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 \$106,800, multiply line 4 by 2.9% (.029). Then, add \$11,107.20 to the result. Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54	5	99.
6 Deduction for employer-equivalent portion of self-employment tax. If the amount on line 5 is: • \$14,204.40 or less, multiply line 5 by 57.51% (.5751) • More than \$14,204.40, multiply line 5 by 50% (.50) and add \$1,067 to the result. Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6	57.

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

Schedule SE (Form 1040) 2011



Form 1040	Miscellaneous Income	Statement	1
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Description	Amount
SCHOOL BOARD OF BROWARD COUNTY	800.
Total to Form 1040, line 21	800.

BrowardBulldog.org

Form 1040	Pensions and Annuities	Statement	2
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CITY OF FT LAUDERDALE RETIREE'S

Amount received this year	66,741.
Nontaxable amount	3,534.
Capital gain distribution reported on Sch D	
	63,207.

CITY OF FT LAUDERDALE P&F PENSION

Amount received this year	1,074.
Nontaxable amount	
Capital gain distribution reported on Sch D	
	1,074.
Total included in Form 1040, line 16b	64,281.

Form 1040	IRA Distributions	Statement	3
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Name of Payer	Gross Distribution	Taxable Amount
NATIONAL FINANCIAL SERVICES	20,000.	20,000.
FIDELITY INVESTMENTS - Rollover	420,453.	0.
Total to Form 1040, line 15	440,453.	20,000.

Form 1040	Wages Received and Taxes Withheld	Statement	4
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T S Employer's Name	Amount Paid	Federal Tax Withheld	State Tax Withheld	City SDI Tax W/H	FICA Tax	Medicare Tax
T CAMBRIDGE SECURITY SERVICES CORP	16,000.	1,774.			672.	232.
T TALON SERVICES LLC	6,231.	166.			262.	90.
S CORAL SPRINGS PHYSICIAN ASSOCIATES, INC	24,356.				1,023.	353.
Totals	46,587.	1,940.			1,957.	675.

1090

Form 1040	Federal Income Tax Withheld	Statement	5
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T S Description	Amount
T CAMBRIDGE SECURITY SERVICES CORP	1,774.
T TALON SERVICES LLC	166.
T CITY OF FT LAUDERDALE RETIREE'S	12,097.
T CITY OF FT LAUDERDALE P&F PENSION	161.
Total to Form 1040, line 62	14,198.

Schedule A	State and Local General Sales Taxes	Statement	6
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Description	Amount
State Sales Tax	1,248.
Sales Tax Paid on Specified Items	147.
Total to Schedule A, line 5	1,395.

Schedule A	General Sales Tax Deduction Worksheet	Statement	7
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1 Enter your state general sales taxes from the applicable table. 1,248.
 Florida
 If, for all of 2011, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, Rhode Island, or West Virginia, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.

2 Did you live in Alaska, Arizona, Arkansas, California (Los Angeles County only), Colorado, Georgia, Illinois, Louisiana, Missouri, New York State, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2011?
 If No, enter -0-.
 If Yes, enter your local general sales taxes from the applicable table. 0.

3 Did your locality impose a local general sales tax in 2011? Residents of California and Nevada see instructions.
 If No, skip lines 3 through 5, enter -0- on line 6 and go to line 7.
 If Yes, enter your local general sales tax rate, but omit percentages.
 POMPANO BEACH

4 Did you enter -0- on line 2 above?
 If No, skip lines 4 and 5 and go to line 6.
 If Yes, Enter your state general sales tax rate, but omit percentages. 6.0000

5 Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places). .0000

6 Did you enter -0- on line 2 above?
 If No, multiply line 2 by line 3.
 If Yes, Multiply line 1 by line 5. 0.

6a Add line 1 and line 6. 1,248.

6b Part-year days rate. 1.000000

6c Multiply line 6a by line 6b. 1,248.

7 Enter your general sales taxes paid on specified items, if any. 147.

8 Deduction for general sales taxes. Add lines 6c and 7.
 Enter the result here and on Schedule A, line 5 and check box "b" on that line. 1,395.

Schedule C-EZ	Gross Receipts	Statement	8
Description		Amount	
Gross receipts		1,455.	
Total to Schedule C-EZ, line 1b		1,455.	

Schedule C-EZ	Total Expenses	Statement	9
Description		Amount	
Car and truck expenses		652.	
Total to Schedule C-EZ, line 2		652.	

Schedule SE	Non-Farm Income	Statement	10
Description		Amount	
SCHOOL BOARD OF BROWARD COUNTY		800.	
Total to Schedule SE, line 2		800.	

Schedule SE	Non-Farm Income	Statement	11
Description		Amount	
DOG WALKING		803.	
Total to Schedule SE, line 2		803.	