2012 TAX RETURN FILING INSTRUCTIONS

U.S. INDIVIDUAL INCOME TAX RETURN

FOR THE YEAR ENDING

December 31, 2012

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	$	25,014
Less: payments and credits	$	15,280
Plus: interest and penalties	$	0
Balance due	$	9,734

Overpayment

Miscellaneous Donations	$	0
Credited to your estimated tax	$	0
Refunded to you	$	0

Make check payable to

United States Treasury

Mail tax return and check (if applicable) to

This return has been prepared for electronic filing and the practitioner PIN program has been elected. Please sign 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

Do not mail the paper copy of the return to the IRS.

Your check for $9,734, payable to the United States Treasury, must be paid by April 15, 2013. Be sure to include your payment with Form 1040-V, Form 1040 Payment Voucher. Include your social security number, daytime phone number, and the words "2012 Form 1040" on your check.

Mail to - Internal Revenue Service Center
P.O. Box 1214
Charlotte, NC 28201-1214

Form 1040 U.S. Individual Income Tax Return (99) 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 SCOTT J.	Last name ISRAEL	Your social security number [redacted]
If a joint return, spouse's first name and initial SUSAN A.	Last name ISRAEL	Spouse's social security number [redacted]
Home address (number and street). If you have a P.O. box, see instructions. [redacted]	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/state/county · Foreign postal code	☒ 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). 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

b ☒ **Spouse**

Boxes checked on 6a and 6b: 2

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	[redacted]	SON	X
BLAKE ISRAEL		SON	X
BLAIR J ISRAEL		DAUGHTER	X

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

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

d Total number of exemptions claimed

Add numbers on lines above ▶ 5

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	50,176.
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	685.
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		b Taxable amount 15b	42,043.
16a	Pensions and annuities	16a	67,815.	b Taxable amount 16b	67,282.
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	
18	Farm income or (loss). Attach Schedule F			18	
19	Unemployment compensation			19	
20a	Social security benefits	20a		b Taxable amount 20b	
21	Other income. List type and amount			21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	160,186.

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	48.		
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	48.
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	160,138.

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Tax and Credits	38	Amount from line 37 (adjusted gross income)			38	160,138.
	39a	Check if: ☐ **You** were born before January 2, 1948, ☐ Blind. ☐ **Spouse** was born before January 2, 1948, ☐ Blind. **Total boxes checked** ▶ 39a ☐				
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐				
	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	24,675.
	41	Subtract line 40 from line 38			41	135,463.
	42	**Exemptions.** Multiply $3,800 by the number on line 6d			42	19,000.
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	116,463.
	44	**Tax.** Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐ 962 election			44	21,176.
	45	**Alternative minimum tax.** Attach Form 6251			45	
	46	Add lines 44 and 45 ▶			46	21,176.
	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	450.		
	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	450.
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	20,726.
Other Taxes	56	Self-employment tax. Attach Schedule SE			56	84.
	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 NO			58	4,204.
	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	25,014.
Payments	62	Federal income tax withheld from Forms W-2 and 1099	62	15,280.		Statement 4
	63	2012 estimated tax payments and amount applied from 2011 return	63			
If you have a qualifying child, attach Schedule EIC.	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	15,280.
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	
Direct deposit? See instructions. ▶	b	Routing number ▶ c Type: ☐ Checking ☐ Savings ▶ d Account number				
	75	Amount of line 73 you want **applied to your 2013 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	9,734.
	77	Estimated tax penalty (see instructions)	77			

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, $5,950; Married filing jointly or Qualifying widow(er), $11,900; Head of household, $8,700

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 BROWARD COUNTY SHERIFF	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation HOUSEWIFE	If the IRS sent you an Identity Protection PIN, enter it here

PREPARED BY: JAY SHAPIRO & ASSOC., PA
CLIENT'S COPY

Paid Preparer Use Only

Print/Type preparer's name JAY S. SHAPIRO, CPA	Preparer's signature	Date 03/02/13	Check ☐ if self-employed	PTIN P00642141

Firm's name ▶ JAY SHAPIRO & ASSOC'S, PA Firm's EIN ▶ [redacted]

Firm's address ▶ 1950 N. COMMERCE PKWY., STE 5
WESTON, FL 33326 Phone no. (954) 385-6616

210002
01-11-13

Form **2210**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

▶ Information about Form 2210 and its separate instructions is at *www.irs.gov/form2210.*

▶ Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

OMB No. 1545-0140

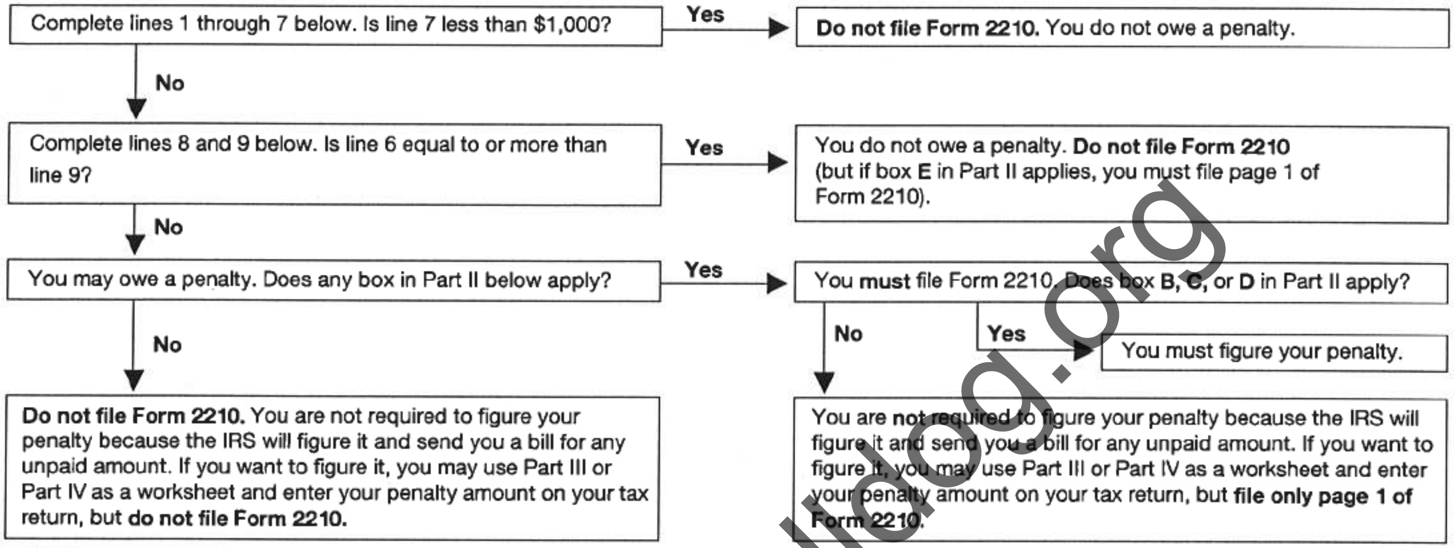
2012

Attachment Sequence No. **06**

Name(s) shown on tax return: SCOTT J. & SUSAN A. ISRAEL

Identifying number [redacted]

Do You Have To File Form 2210?



Complete lines 1 through 7 below. Is line 7 less than $1,000? — **Yes** → **Do not file Form 2210.** You do not owe a penalty.

No ↓

Complete lines 8 and 9 below. Is line 6 equal to or more than line 9? — **Yes** → You do not owe a penalty. **Do not file Form 2210** (but if box **E** in Part II applies, you must file page 1 of Form 2210).

No ↓

You may owe a penalty. Does any box in Part II below apply? — **Yes** → You **must** file Form 2210. Does box **B, C,** or **D** in Part II apply?

- **Yes** → You must figure your penalty.
- **No** ↓ You are **not required** to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **file only page 1 of Form 2210.**

No ↓

Do not file Form 2210. You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **do not file Form 2210.**

Part I Required Annual Payment

1	Enter your 2012 tax after credits from Form 1040, line 55 (see instructions if not filing Form 1040)	1	20,726.
2	Other taxes, including self-employment tax (see instructions)	2	4,288.
3	Refundable credits (see instructions)	3	( )
4	Current year tax. Combine lines 1, 2, and 3. If less than $1,000, **stop;** you do **not** owe a penalty. **Do not** file Form 2210	4	25,014.
5	Multiply line 4 by 90% (.90) — 5: 22,513.		
6	Withholding taxes. **Do not** include estimated tax payments (see instructions)	6	15,280.
7	Subtract line 6 from line 4. If less than $1,000, **stop;** you do **not** owe a penalty. **Do not** file Form 2210	7	9,734.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	11,778.
9	**Required annual payment.** Enter the **smaller** of line 5 or line 8	9	11,778.

Next: Is line 9 more than line 6?

☐ **No.** You **do not** owe a penalty. **Do not** file Form 2210 unless box **E** below applies.

☐ **Yes.** You may owe a penalty, but **do not** file Form 2210 unless one or more boxes in Part II below applies.

- If box **B**, **C**, or **D** applies, you must figure your penalty and file Form 2210.
- If box **A** or **E** applies (but not **B**, **C**, or **D**) file only page 1 of Form 2210. You are **not** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.**

Part II Reasons for Filing. Check applicable boxes. If none apply, **do not** file Form 2210.

A ☐ You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty.

B ☐ You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.

C ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.

D ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.

E ☐ You filed or are filing a joint return for either 2011 or 2012, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are **not** required to figure your penalty (unless box **B**, **C**, or **D** applies).

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

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01-14-13

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: SCOTT J. & SUSAN A. ISRAEL

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	1,420.		
	6	Real estate taxes (see instructions)	6	7,513.		
	7	Personal property taxes	7			
	8	Other taxes. List type and amount ▶	8			
	9	Add lines 5 through 8			9	8,933.
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	14,342.		
	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			
Note. Your mortgage interest deduction may be limited (see instructions).	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	14,342.
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	200.		
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	1,200.		
	18	Carryover from prior year	18			
	19	Add lines 16 through 18			19	1,400.
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.) ▶ From Form 2106-EZ 1,933.	21	1,933.		
	22	Tax preparation fees	22	450.		
	23	Other expenses - investment, safe deposit box, etc. List type and amount ▶	23			
	24	Add lines 21 through 23	24	2,383.		
	25	Enter amount from Form 1040, line 38 25 160,138.				
	26	Multiply line 25 by 2% (.02)	26	3,203.		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	0.
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	24,675.
	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.

OMB No. 1545-0074
2012
Attachment Sequence No. **09A**

Name of proprietor	Social security number (SSN)
SUSAN A. ISRAEL	[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
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 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 Stmt 6 ▶ ☐	1	1,370.
2	**Total expenses** (see instructions). If more than $5,000, you **must** use Schedule C See Statement 7	2	685.
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.** (Statutory employees, **do not** report this amount on Schedule SE, line 2.) Estates and trusts, enter on **Form 1041, line 3**	3	685.

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 2012, enter the number of miles you used your vehicle for:

a Business 1,235 **b** Commuting ______ **c** Other 8,765

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

LHA **For Paperwork Reduction Act Notice, see separate instructions.** **Schedule C-EZ (Form 1040) 2012**

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**

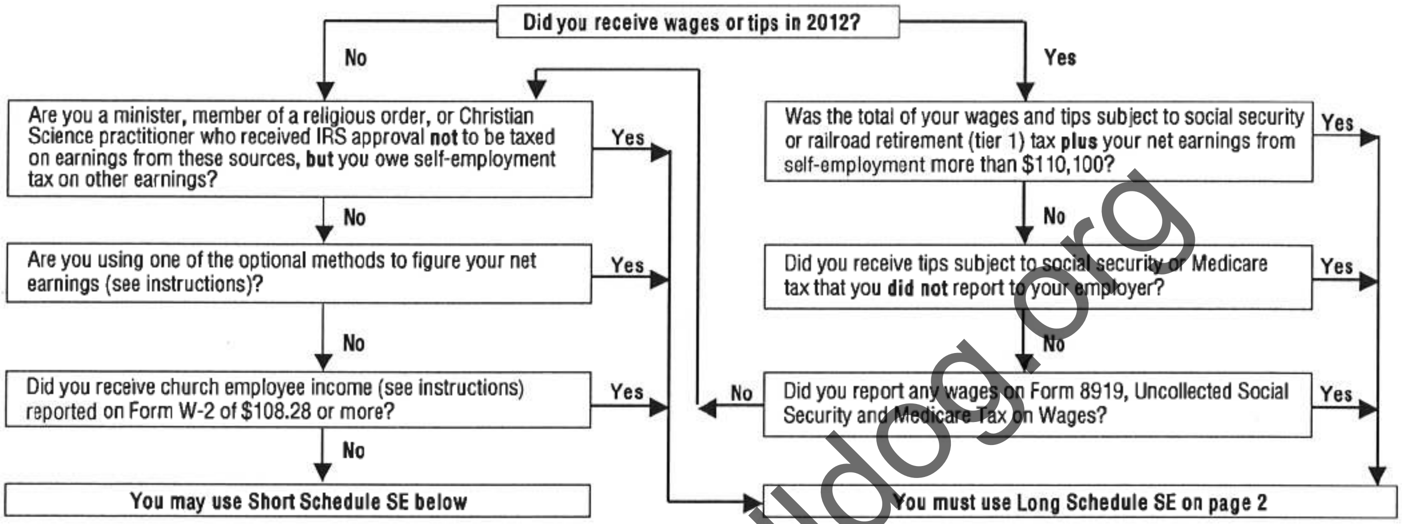
Name of person with **self-employment** income (as shown on Form 1040): SUSAN A. ISRAEL

Social security number of person with **self-employment** income ▶ [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 Stmt 8	2	685.
3	Combine lines 1a, 1b, and 2	3	685.
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	633.
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	84.
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 — 48.		

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

224501
10-18-12

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**
SCOTT J. ISRAEL	SECURITY EXECUTIVE	[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	278
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	
4	Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment Statement 9	4	1,655
5	Meals and entertainment expenses: $ ______ x 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	
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	1,933

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) ▶ 01 / 01 / 12

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 500 **b** Commuting (see instructions) ______ **c** Other 9,500

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**

Form **8283**

(Rev. December 2012)

Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over $500 for all contributed property.**

▶ **Information about Form 8283 and its separate instructions is at** *www.irs.gov/form8283.*

OMB. No. 1545-0908

Attachment Sequence No. **155**

Name(s) shown on your income tax return: SCOTT J. & SUSAN A. ISRAEL

Identifying number: [redacted]

Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of $5,000 or Less and Certain Publicly Traded Securities - List in this section **only** items (or groups of similar items) for which you claimed a deduction of $5,000 or less. Also, list certain publicly traded securities even if the deduction is more than $5,000 (see instructions).

Part I **Information on Donated Property -** If you need more space, attach a statement.

1	**(a)** Name and address of the donee organization	**(b)** If donated property is a vehicle, check the box. Also enter the vehicle identification number (unless Form 1098-C is attached)	**(c)** Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, unless Form 1098-C is attached.)
A	WOMEN SUPPORTING WOMEN MINISTR 1446 SPRINGS, WESTON, FL 33326	☐	DISHES,BOOKS,CLOTHES,TV, COMPUTER & OTHER HOUSEHOL
B		☐	
C		☐	
D		☐	
E		☐	

Note. If the amount you claimed as a deduction for an item is $500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	**(e)** Date acquired by donor (mo., yr.)	**(f)** How acquired by donor	**(g)** Donor's cost or adjusted basis	**(h)** Fair market value (see instructions)	**(i)** Method used to determine the fair market value
A	12/31/12	Var.	Purchase	3,500.	1,200.	Thrift shop value
B						
C						
D						
E						

Part II **Partial Interests and Restricted Use Property -** Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2 a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ ______
If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ ______
(2) For any prior tax years ▶ ______

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ▶ ______

e Name of any person, other than the donee organization, having actual possession of the property ▶ ______

		Yes	No
3 a	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?		
b	Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?		
c	Is there a restriction limiting the donated property for a particular use?		

Form 1040	Pensions and Annuities	Statement 1

CITY OF FT LAUDERDALE RETIREE'S

Amount received this year	66,741.	
Nontaxable amount	533.	
Capital gain distribution reported on Sch D		
		66,208.

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		67,282.

Form 1040	IRA Distributions	Statement 2

Name of Payer	Gross Distribution	Taxable Amount
METROPOLITAN LIFE INSURANCE CO	42,043.	42,043.
Total to Form 1040, line 15	42,043.	42,043.

Form 1040	Wages Received and Taxes Withheld	Statement 3

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	27,000.	2,967.			1,134.	392.
S	CORAL SPRINGS PHYSICIAN ASSOCIATES,INC	23,176.				976.	336.
Totals		50,176.	2,967.			2,110.	728.

Schedule A General Sales Tax Deduction Worksheet Statement 5

1	Enter your state general sales taxes from the applicable table. Florida If, for all of 2012, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, Rhode Island, or West Virginia (except the cities of Huntington and Williamstown), skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.		1,420.
2	Did you live in Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, Virginia, or the cities of Huntington or Williamstown, West Virginia in 2012? 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 2012? 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.		1,420.
6b	Part-year days rate.		1.000000
6c	Multiply line 6a by line 6b.		1,420.
7	Enter your general sales taxes paid on specified items, if any.		
8	Deduction for general sales taxes. Add lines 6c and 7. Enter the result here and on Schedule A, line 5 and check box "b" on that line.		1,420.

Schedule C-EZ — Gross Receipts — Statement 6

Description	Amount
Gross receipts	1,370.
Total to Schedule C-EZ, line 1	1,370.

Schedule C-EZ — Total Expenses — Statement 7

Description	Amount
Car and truck expenses	685.
Total to Schedule C-EZ, line 2	685.

Schedule SE — Non-Farm Income — Statement 8

Description	Amount
DOG WALKING	685.
Total to Schedule SE, line 2	685.

Form 2106-EZ — Other Business Expenses — Statement 9

SECURITY EXECUTIVE

Description	Amount
TELEPHONE & COMMUNICATION EXPENSES	1,655.
Total to Form 2106-EZ, Part I, line 4	1,655.