
2018 Individual Return

prepared for:

Roy Gartley and Gillian Bernheim

20280 N 59th Ave Ste 115-132

Glendale, AZ 85308



Sapphire Bookkeeping & Accounting Inc

18001 N 79th Ave Ste D66

Glendale, AZ 85308

SAPPHIRE BOOKKEEPING & ACCOUNTING INC
18001 N 79TH AVE STE D66
GLENDALE, AZ 85308
602-714-7874

July 13, 2020

Roy Gartley and Gillian Bernheim
20280 N 59th Ave Ste 115-132
Glendale, AZ 85308

Dear Roy and Gillian,

Your 2018 Federal Individual Income Tax return will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879 - IRS e-file Signature Authorization. There is a balance due of \$23,114.

Make your check payable to the "United States Treasury" and mail your Form 1040-V payment voucher on or before April 15, 2019 to:

INTERNAL REVENUE SERVICE
P.O. BOX 7704
SAN FRANCISCO, CA 94120-7704

Under the Affordable Care Act, either you or another member of your household did not have health coverage or an exemption for one or more months during 2018. There is an individual shared responsibility payment of \$1,962, which increased the amount due on your tax return.

Your 2018 Arizona Individual Income Tax Return will be electronically filed with the State of Arizona upon receipt of a signed Form AZ-8879. There is a balance due of \$2,472.

Mail your Arizona payment voucher on or before April 15, 2019 and make your check payable to:

ARIZONA DEPARTMENT OF REVENUE
AZ 140V
P.O. BOX 29085
PHOENIX, AZ 85038-9085

Your 2019 estimated tax payment schedule is listed below. Mail your payments to the address shown on your estimated tax payment vouchers.

Due Date		Federal
4/15/19	\$	5,288
6/17/19		5,288
9/16/19		5,288
1/15/20		5,288
	\$	21,152

Please be sure to call if you have any questions.

Sincerely,

Jonathan Powell, EA

Sapphire Bookkeeping & Accounting Inc

18001 N 79th Ave Ste D66
Glendale, AZ 85308
602-714-7874

Client 3172
July 13, 2020

Roy Gartley and Gillian Bernheim
20280 N 59th Ave Ste 115-132
Glendale, AZ 85308
Mobile: 623-910-2379

FEDERAL FORMS

Form 1040	2018 U.S. Individual Income Tax Return
Form 1040-ES	Estimated Tax Payment Vouchers
Form 1040-V	Payment Voucher
Schedule 1	Additional Income and Adjustments to Income
Schedule 4	Other Taxes
Schedule C	Profit or Loss From Business
Schedule SE	Self-Employment Tax
Form 4562	Depreciation and Amortization
Form 8867	Paid Preparer's Due Diligence Checklist
Form 8879	IRS e-file Signature Authorization
Form 8965	Health Coverage Exemptions
	Vehicle Expense Worksheet
	Depreciation Schedules
Shared Resp Paymt Wks	Shared Responsibility Payment Worksheet
Qualified Bus Inc Ded	Qualified Business Income Deduction

ARIZONA FORMS

Form 140	2018 Arizona Resident Income Tax Return
Form 140V	Payment Voucher
AZ-8879	E-file Signature Authorization

FEE SUMMARY

Preparation Fee	\$	350.00
Amount Due	\$	350.00

Roy Gartley and Gillian Bernheim

	2018	2017	Diff
INCOME			
Business income.....	113,239	-2,744	115,983
Other income.....	-2,744	0	-2,744
Total income.....	110,495	-2,744	113,239
ADJUSTMENTS TO INCOME			
Deductible part of self-employment tax...	8,000	0	8,000
Total adjustments.....	8,000	0	8,000
Adjusted gross income.....	102,495	-2,744	105,239
ITEMIZED DEDUCTIONS			
Taxes.....	964	0	964
Contributions.....	625	0	625
Total itemized deductions.....	1,589	0	1,589
TAX COMPUTATION			
Standard deduction.....	24,000	12,700	11,300
Larger of itemized or standard deduction.....	24,000	12,700	11,300
Income prior to exemption deduction.....	78,495	-15,444	93,939
Exemption deduction.....	0	12,150	-12,150
Qualified business income deduction.....	15,699	0	15,699
Taxable income.....	62,796	0	62,796
Tax before credits.....	7,152	0	7,152
CREDITS			
Child tax credit & other dependent cr....	2,000	0	2,000
Total credits.....	2,000	0	2,000
Tax after credits.....	5,152	0	5,152
OTHER TAXES			
Self-employment tax.....	16,000	0	16,000
Health care: individual responsibility.....	1,962	0	1,962
Total tax.....	23,114	0	23,114
PAYMENTS			
Total payments.....	0	0	0
REFUND OR AMOUNT DUE			
Amount you owe.....	23,114	0	23,114
TAX RATES			
Marginal tax rate.....	12.0%	0.0%	12.0%
Effective tax rate.....	36.8%	0.0%	36.8%

Roy Gartley and Gillian Bernheim

	2018	2017	Diff
ADJUSTED GROSS INCOME			
Federal adjusted gross income.....	102,495	-2,744	105,239
Total additions.....	18,000	0	18,000
Total subtractions.....	20,300	2,300	18,000
Arizona adjusted gross income.....	100,195	-5,044	105,239
TAX CALCULATION AND CREDITS			
Itemized/standard deduction.....	10,613	10,336	277
Personal exemption amount.....	6,600	6,450	150
Arizona taxable income.....	82,982	0	82,982
Tax.....	2,472	0	2,472
Balance of tax.....	2,472	0	2,472
PAYMENTS			
Increased excise tax credit.....	0	75	-75
Total payments and refundable credits....	0	75	-75
REFUND OR TAX DUE			
Amount of tax due.....	2,472	0	2,472
Amount of overpayment.....	0	75	-75
Amount you owe.....	2,472	0	2,472
Amount refunded to you.....	0	75	-75
TAX RATES			
Marginal tax rate.....	3.4%	0.0%	3.4%
Effective tax rate.....	3.0%	0.0%	3.0%

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Roy Gartley and Gillian Bernheim

Forms needed for this return

Federal: 1040, Sch 1, Sch 4, 1040-ES, 1040-V, Sch C, Sch SE, 4562, 8867, 8879
8965
Arizona: 140, 140V, AZ-8879

Tax Rates

	<u>Marginal</u>	<u>Effective</u>
Federal	12.0%	36.8%
Arizona	3.4%	3.0%

Carryovers to 2019Federal Carryovers

Deductible State and Local Taxes 2,472.

Estimates**Federal Estimates**

	<u>Estimate</u>	<u>Overpayment</u>	<u>Balance</u>
4/15/19	5,288.	0.	5,288.
6/17/19	5,288.	0.	5,288.
9/16/19	5,288.	0.	5,288.
1/15/20	5,288.	0.	5,288.
Total	\$ 21,152.	\$ 0.	\$ 21,152.

2019

Record of Estimated Tax Payments

Page 1

Roy Gartley and Gillian Bernheim

Federal

Payment Number	Date Due	2018 Overpayment Credit Applied	Balance Due	Check or money order number or credit card confirmation number	Amount Paid (do not include any credit card convenience fee)	Date paid
1	4/15/19		5,288.			
2	6/17/19		5,288.			
3	9/16/19		5,288.			
4	1/15/20		5,288.			
5						
6						
7						
8						
Total.....			21,152.			

State: _____

State

Payment Number	Date Due	2018 Overpayment Credit Applied	Balance Due	Check or money order number or credit card confirmation number	Amount Paid (do not include any credit card convenience fee)	Date paid
1						
2						
3						
4						
5						
6						
7						
8						
Total.....						

This document is for your records. Please use it to record your estimated tax payments and bring it with you for reference in the preparation of your 2019 tax return.

CLIENT COPY

Mail to: Internal Revenue Service
P.O. Box 510000
San Francisco, CA 94151-5100

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due 4/15/2019

2019 Form 1040-ES Payment Voucher 1

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the "United States Treasury." Write your social security number and "2019 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order.....

5,288.



FDIA1901L 02/11/19

1030

ROY GARTLEY
GILLIAN BERNHEIM
20280 N 59TH AVE STE 115-132
GLENDALE, AZ 85308

INTERNAL REVENUE SERVICE
PO BOX 510000
SAN FRANCISCO CA 94151-5100

YD GART 30 0 201912 430

CLIENT COPY

Mail to:

Internal Revenue Service
P.O. Box 510000
San Francisco, CA 94151-5100

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due 6/17/2019

2019 Form 1040-ES Payment Voucher 2

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **United States Treasury**. Write your social security number and 2019 Form 1040-ES on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order

5,288.



FDIA1902L 02/11/19

1030

ROY GARTLEY
GILLIAN BERNHEIM
20280 N 59TH AVE STE 115-132
GLENDALE, AZ 85308

INTERNAL REVENUE SERVICE
PO BOX 510000
SAN FRANCISCO CA 94151-5100

YD GART 30 0 201912 430

CLIENT COPY

Mail to:

Internal Revenue Service
P.O. Box 510000
San Francisco, CA 94151-5100

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due 9/16/2019

2019 Form 1040-ES Payment Voucher 3

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the "United States Treasury." Write your social security number and 2019 Form 1040-ES on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order

5,288.

FDIA1904L 02/11/19

1030



ROY GARTLEY
GILLIAN BERNHEIM
20280 N 59TH AVE STE 115-132
GLENDALE, AZ 85308

INTERNAL REVENUE SERVICE
PO BOX 510000
SAN FRANCISCO CA 94151-5100

YD GART 30 0 201912 430

CLIENT COPY

Mail to:

Internal Revenue Service
P.O. Box 510000
San Francisco, CA 94151-5100

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due 1/15/2020

2019 Form 1040-ES Payment Voucher 4

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the "United States Treasury." Write your social security number and "2019 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order

5,288.

FDIA1905L 08/06/18

1030



ROY GARTLEY
GILLIAN BERNHEIM
20280 N 59TH AVE STE 115-132
GLENDALE, AZ 85308

INTERNAL REVENUE SERVICE
PO BOX 510000
SAN FRANCISCO CA 94151-5100

YD GART 30 0 201912 430

Form **8879**Department of the Treasury
Internal Revenue Service**IRS e-file Signature Authorization**

▶ Return completed Form 8879 to your ERO. (Don't send to the IRS.)

▶ Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

2018

Submission Identification Number (SID) ▶ 869195202019103goncu

Taxpayer's name

Roy Gartley

Social security number

Spouse's name

Gillian Bernheim

Spouse's social security number

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

1	Adjusted gross income (Form 1040, line 7; Form 1040NR, line 35)	1	102,495.
2	Total tax (Form 1040, line 15; Form 1040NR, line 61)	2	23,114.
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 16; Form 1040NR, line 62a)	3	
4	Refund (Form 1040, line 20a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	
5	Amount you owe (Form 1040, line 22; Form 1040NR, line 75)	5	23,114.

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

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

Taxpayer's PIN: check one box only

☒ I authorize Sapphire Bookkeeping & Accounting Inc to enter or generate my PIN 03172
ERO firm name Enter five digits, but don't enter all zeros

as my signature on my tax year 2018 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2018 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ Date ▶ 7/09/2020

Spouse's PIN: check one box only

☒ I authorize Sapphire Bookkeeping & Accounting Inc to enter or generate my PIN 04306
ERO firm name Enter five digits, but don't enter all zeros

as my signature on my tax year 2018 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2018 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ Date ▶ 7/09/2020

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

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

86919512345
Don't enter all zeros

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

ERO's signature ▶ Jonathan Powell, EA Date ▶ 7/09/2020

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

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

Form 8879 (2018)

File only if you are making a payment with Form 1040. Return this voucher with check or money order payable to the "United States Treasury." Please write your social security number, daytime phone number, and "2018 Form 1040" on your check or money order. Please do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Make your check payable to the "United States Treasury" and mail Form 1040-V payments to:

CLIENT COPY

Internal Revenue Service
P.O. Box 7704
San Francisco, CA 94120-7704

Form 1040-V (2018)

▼ Detach Here and Mail With Your Payment and Return ▼

Department of the Treasury
Internal Revenue Service (99)

2018

Form 1040-V Payment Voucher

- ▶ Use this voucher when making a payment with Form 1040.
- ▶ Do not staple this voucher or your payment to Form 1040.
- ▶ Make your check or money order payable to the "United States Treasury."
- ▶ Write your social security number (SSN) on your check or money order.



Enter the amount of your payment	23,114.
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FDIA8601L 08/06/18 1030

ROY GARTLEY & GILLIAN BERNHEIM
20280 N 59TH AVE STE 115-132
GLENDALE AZ 85308

INTERNAL REVENUE SERVICE
P.O. BOX 7704
SAN FRANCISCO CA 94120-7704

YD GART 30 0 201812 610

Filing status: ☐ Single ☒ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Your first name and initial **Roy Gartley** Last name **Gartley** Your social security number **[REDACTED]**

Your standard deduction: ☐ Someone can claim you as a dependent ☐ You were born before January 2, 1954 ☐ You are blind

If joint return, spouse's first name and initial **Gillian Bernheim** Last name **Bernheim** Spouse's social security number **[REDACTED]**

Spouse standard deduction: ☐ Someone can claim your spouse as a dependent ☐ Spouse was born before January 2, 1954 ☐ Full-year health care coverage or exempt (see inst.)

☐ Spouse is blind ☐ Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions. **20280 N 59th Ave Ste 115-132** Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule E. **Glendale, AZ 85308**

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see inst.):	Child tax credit	Credit for other dependents
Milan B	Gartley	[REDACTED]	Son	<input checked="" type="checkbox"/>		

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. Your signature **[Signature]** Date **[Date]** Your occupation **Security**

Keep a copy for your records. Spouse's signature, if a joint return, both must sign. Date **[Date]** Spouse's occupation **Homemaker**

Preparer's name **Jonathan Powell, EA** Preparer's signature **Jonathan Powell, EA** PTIN **P01784073** Firm's EIN **27-3870600** Check if: ☒ 3rd Party Designee

Paid Preparer Use Only Firm's name **Sapphire Bookkeeping & Accounting Inc** Phone no. **602-714-7874** ☐ Self-employed

Firm's address **18001 N 79th Ave Ste D66**

Glendale, AZ 85308

BAA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. FDIA0112L 01/08/19 Form **1040** (2018)

Form **1040** (2018) Page **2**

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

1 Wages, salaries, tips, etc. Attach Form(s) W-2	1	
2a Tax-exempt interest	2a	
3a Qualified dividends	3a	
4a IRAs, pensions, and annuities	4a	
5a Social security benefits	5a	
6 Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	6	110,495.
7 Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	7	102,495.
8 Standard deduction or itemized deductions (from Schedule A)	8	24,000.
9 Qualified business income deduction (see instructions)	9	15,699.
10 Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	10	62,796.

11 **a** Tax (see inst.) **7,152.** (check if any from: **1** ☐ Form(s) 8814 **2** ☐ Form 4972 **3** ☐)

b Add any amount from Schedule 2 and check here ☐ **11** **7,152.**

12 **a** Child tax credit/credit for other dependents **2,000.** **b** Add any amount from Schedule 3 and check here ☐ **12** **2,000.**

13 Subtract line 12 from line 11. If zero or less, enter -0- **13** **5,152.**

14 Other taxes. Attach Schedule 4 **14** **17,962.**

15 Total tax. Add lines 13 and 14 **15** **23,114.**

16 Federal income tax withheld from Forms W-2 and 1099 **16**

17 Refundable credits: **a** EIC (see inst.) **b** Sch. 8812 **c** Form 8863

Add any amount from Schedule 5 **17**

18 Add lines 16 and 17. These are your total payments **18** **0.**

19 If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid **19**

20a Amount of line 19 you want refunded to you. If Form 8888 is attached, check here ☐ **20a**

b Routing number **c** Type: ☐ Checking ☐ Savings

d Account number **21**

21 Amount of line 19 you want applied to your 2019 estimated tax **21**

22 Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions **22** **23,114.**

23 Estimated tax penalty (see instructions) **23**

Amount You Owe

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form **1040** (2018)

SCHEDULE 1**(Form 1040)**(Rev. January 2020)
Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**

▶ Attach to Form 1040.

▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2018Attachment
Sequence No. **01**

Name(s) shown on Form 1040

Roy Gartley and Gillian Bernheim

Your social security number

Additional Income	1-9b	Reserved	1-9b	
	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	113,239.
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13	
	14	Other gains or (losses). Attach Form 4797	14	
	15a	Reserved	15b	
	16a	Reserved	16b	
	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	Reserved	20b	
	21	Other income. List type and amount <u>NOL</u>	21	-2,744.
		See <u>Stm 1</u>		
	22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23	22	110,495.
Adjustments to Income	23	Educator expenses	23	
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	24	
	25	Health savings account deduction. Attach Form 8889	25	
	26	Moving expenses for members of the Armed Forces. Attach Form 3903	26	
	27	Deductible part of self-employment tax. Attach Schedule SE	27	8,000.
	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	Reserved	35	
	36	Add lines 23 through 35	36	8,000.

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

Schedule 1 (Form 1040) 2018

SCHEDULE 4
(Form 1040)Department of the Treasury
Internal Revenue Service**Other Taxes**

▶ Attach to Form 1040.

▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2018Attachment
Sequence No. **04**

Name(s) shown on Form 1040

Roy Gartley and Gillian Bernheim

Your social security number

**Other
Taxes**

57	Self-employment tax. Attach Schedule SE.....	57	16,000.
58	Unreported social security and Medicare tax from: Form a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	59	
60a	Household employment taxes. Attach Schedule H	60a	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions)	61	1,962.
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	
63	Section 965 net tax liability installment from Form 965-A.... 63		
64	Add the amounts in the far right column. These are your total other taxes . Enter here and on Form 1040, line 14	64	17,962.

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

Schedule 4 (Form 1040) 2018

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SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

Go to www.irs.gov/ScheduleC for instructions and the latest information.
Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2018

Attachment
Sequence No. **09**

Name of proprietor

Roy Gartley

Social security number (SSN)

[REDACTED]

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

Security Services

B Enter code from instructions

561600

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

Pride Security LLC

D Employer ID number (EIN) (see instr.)

80-0386765

E Business address (including suite or room no.)

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

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____

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

H If you started or acquired this business during 2018, check here _____ ☐ Yes ☒ No

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

J If 'Yes,' did you or will you file required Forms 1099? _____ ☐ Yes ☒ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked. <input type="checkbox"/>	1	283,488.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	283,488.
4	Cost of goods sold (from line 42)	4	100,703.
5	Gross profit. Subtract line 4 from line 3	5	182,785.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	182,785.

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

8	Advertising	8		18	Office expense (see instructions)	18	3,170.
9	Car and truck expenses (see instructions)	9	5,342.	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		20a	Vehicles, machinery, and equipment	20a	6.
12	Depletion	12		20b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	18,000.	21	Repairs and maintenance	21	4,082.
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15	5,819.	23	Taxes and licenses	23	1,138.
16	Interest (see instr.):			24	Travel and meals:		
16a	Mortgage (paid to banks, etc.)	16a		24a	Travel	24a	344.
16b	Other	16b	1,455.	24b	Deductible meals (see instructions)	24b	6,642.
17	Legal and professional services	17	1,705.	25	Utilities	25	
				26	Wages (less employment credits)	26	13,810.
				27a	Other expenses (from line 48)	27a	6,713.
				27b	Reserved for future use	27b	

28 Total expenses before expenses for business use of home. Add lines 8 through 27a **28** 68,226.

29 Tentative profit or (loss). Subtract line 28 from line 7. **29** 114,559.

30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).

Simplified method filers only: enter the total square footage of: (a) your home: 2,648
and (b) the part of your home used for business: 264. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.

31 Net profit or (loss). Subtract line 30 from line 29. **31** 113,239.

- If a profit, enter on both **Schedule 1 (Form 1040), line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3**.
- If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

- If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3**.
- If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

32a ☐ All investment is at risk.

32b ☐ Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If 'Yes,' attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37 100,703.
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40 100,703.
41	Inventory at end of year	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4.	42 100,703.

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

43	When did you place your vehicle in service for business purposes? (month, day, year) ▶	
44	Of the total number of miles you drove your vehicle during 2018, enter the number of miles you used your vehicle for:	
	a Business b Commuting (see instructions) c Other	
45	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
47a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	b If 'Yes,' is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

Bank Charges	2,548.
Business Licenses & Fees	1,022.
Dues and Subscriptions	133.
Postage	274.
Telephone	2,691.
Uniforms	45.
48 Total other expenses. Enter here and on line 27a.	48 6,713.

Schedule C (Form 1040) 2018

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

► Go to www.irs.gov/ScheduleSE for instructions and the latest information.
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2018

Attachment
Sequence No. **17**

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

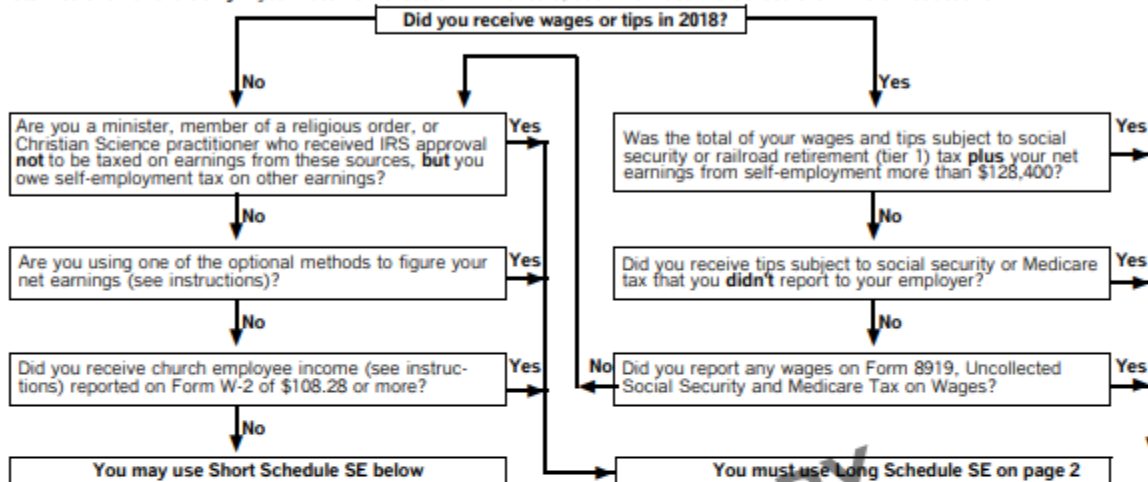
Roy Gartley

Social security number of person
with self-employment income ►

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.

1 a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A.....	1 a	
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 AH.....	1 b	
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	113,239.
3 Combine lines 1a, 1b, and 2.....	3	113,239.
4 Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b.....	4	104,576.
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: • \$128,400 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55 • More than \$128,400, multiply line 4 by 2.9% (0.029). Then, add \$15,921.60 to the result. Enter the total here and on Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55	5	16,000.
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040), line 27, or Form 1040NR, line 27	6	8,000.

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

Schedule SE (Form 1040) 2018

Form **8867**Department of the Treasury
Internal Revenue Service**Paid Preparer's Due Diligence Checklist**Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status
To be completed by preparer and filed with Form 1040, 1040NR, 1040SS, or 1040PR.Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074

2018Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

Roy Gartley and Gillian Bernheim

Taxpayer identification number

Enter preparer's name and PTIN

Jonathan Powell, EA P01784073**Part I Due Diligence Requirements**

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

EIC	CTC/ ACTC/ODC	AOTC	HOH
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

1 Did you complete the return based on information for tax year 2018 provided by the taxpayer or reasonably obtained by you?.....☒ Yes ☐ No**2** If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040SS, 1040PR, or 1040NR instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?.....☒ Yes ☐ No ☐ N/A**3** Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.

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

☒ Yes ☐ No**4** Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.).....☐ Yes ☒ No**a** Did you make reasonable inquiries to determine the correct, complete, and consistent information?.....☐ Yes ☐ No**b** Did you document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.).....☐ Yes ☐ No**5** Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount of the credit(s).....☒ Yes ☐ No

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

6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount of any credit(s) claimed on the return if his/her return is selected for audit?☒ Yes ☐ No**7** Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?.....

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

☒ Yes ☐ No ☐ N/A**a** Did you complete the required recertification Form 8862?.....☐ Yes ☐ No ☐ N/A**8** If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Form 1040, Schedule C?.....☒ Yes ☐ No ☐ N/A**BAA For Paperwork Reduction Act Notice, see separate instructions.**Form **8867** (2018)

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

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

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

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

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

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

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

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

Part VI Eligibility Certification

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

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

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

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

Form **8965**Department of the Treasury
Internal Revenue Service**Health Coverage Exemptions**

► Attach to Form 1040.
► Go to www.irs.gov/Form8965 for instructions and the latest information.

OMB No. 1545-0074

2018Attachment
Sequence No. **75**

Name as shown on return

Roy Gartley and Gillian Bernheim

Your social security number

Complete this form if you have a Marketplace-granted coverage exemption or you are claiming a coverage exemption on your return.

Part I Marketplace-Granted Coverage Exemptions for Individuals. If you and/or a member of your tax household have an exemption granted by the Marketplace, complete Part I.

	(a) Name of Individual	(b) SSN	(c) Exemption Certificate Number
1			
2			
3			
4			
5			
6			

Part II Coverage Exemptions Claimed on Your Return for Your Household

- 7 If you are claiming a coverage exemption because your household income or gross income is below the filing threshold, check here. ☐

Part III Coverage Exemptions Claimed on Your Return for Individuals. If you and/or a member of your tax household are claiming an exemption on your return, complete Part III.

	(a) Name of Individual	(b) SSN	(c) Exemption Type	(d) Full Year	(e) Jan	(f) Feb	(g) Mar	(h) Apr	(i) May	(j) June	(k) July	(l) Aug	(m) Sept	(n) Oct	(o) Nov	(p) Dec
8	Gillian Bernheim	556-95-2136	G	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9	Milan B Gartley	764-23-8588	G	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

FDIA7101L 08/28/18

Form 8965 (2018)

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2018Attachment
Sequence No. **179**

Name(s) shown on return

Roy Gartley and Gillian Bernheim

Business or activity to which this form relates

Schedule C - Pride Security LLC

Identifying number

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,000,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,500,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs.	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. <input type="checkbox"/>		

Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

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

Section C - Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 30-year			30 yrs	MM	S/L	
d 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	18,000.
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	18,000.
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	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FD-20812L 07/26/18

Form **4562** (2018)

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

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

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

24a Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						24b If 'Yes,' is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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	18,000.
26 Property used more than 50% in a qualified business use:								
2015 Mini Co	6/01/18	100.0	18,352.	352.	5.0	200DB HY		
27 Property used 50% or less in a qualified business use:								
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	18,000.
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	0.

Section B – Information on Use of Vehicles

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

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (don't include commuting miles)	19,500					
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	19,500					
	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 aren't 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,' don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2018 tax year (see instructions):					
43 Amortization of costs that began before your 2018 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Roy Gartley and Gillian Bernheim

Statement 1
Schedule 1, Line 21
Computation of 2018 Taxable Income for NOL Utilization

Taxable income (Form 1040, line 10)	78,495.
Plus: NOL carryovers from 2017 and later years	<u>2,744.</u>
2018 Taxable income before NOL deduction	<u>81,239.</u>

Statement 1
Schedule 1, Line 21
2017 NOL Utilization

Initial Loss	2,744.
NOL carryover available in 2018	<u>2,744.</u>
Taxable income before NOL deduction	81,239.
NOL absorbed this Year	<u>2,744.</u>
Taxable income after NOL deduction	78,495.
NOL carryover to 2019	0.

CLIENT COPY

Your First Name and Initial Roy	Last Name Gartley	Enter your SSN(s).	Your Social Security Number* [REDACTED]
Your Spouse's First Name and Initial (if filed joint) Gillian	Last Name Bernheim		Spouse's Social Security No.* [REDACTED]

PART 1 – PURPOSE

- To certify the truthfulness, correctness, and completeness of the taxpayer's electronic income tax return.
- To authorize the Electronic Return Originator (ERO) to affirm that the taxpayer wishes to use the taxpayer's electronic signature to the taxpayer's federal individual income tax return as the taxpayer's signature to the taxpayer's electronic Arizona individual income tax return.

PART 2 – TAX RETURN INFORMATION

1	Arizona Adjusted Gross Income	1	100,195.
2	Balance Of Tax	2	2,472.
3	Arizona Income Tax Withheld	3	

Check box 4 or box 5:

4	<input type="checkbox"/> REFUND: Enter the amount of refund.	4	
5	<input checked="" type="checkbox"/> AMOUNT YOU OWE: Enter the amount owed.	5	2,472.

PART 3 – FINANCIAL INSTITUTION INFORMATION

Must be present when requesting direct debit or deposit.

☐ Foreign Account Deposit/Debit: See instructions below.

TYPE OF ACCOUNT ROUTING NUMBER

☐ Checking ☐ Savings

ACCOUNT NUMBER

DIRECT DEBIT REQUEST DATE DIRECT DEBIT PAYMENT AMOUNT \$

Box 4 Checkbox – Refund: You are due a refund based on the information provided on your tax return. Your refund amount will be deposited in the account listed in the Financial Institution Information Section (Part 3).

Box 5 Checkbox – Amount You Owe: You owe taxes based on the information provided on your tax return. You have elected to direct debit for payment. The payment will be withdrawn from the account and on the date listed in the Financial Institution Information Section (Part 3).

Foreign Account Deposit/Debit Checkbox: Check the 'Foreign Account Deposit/Debit' box if your deposit will be ultimately placed in or come from a foreign account. If you check this box, do not enter your account numbers. If this box is checked, we will not direct deposit or debit your account. If you are due a refund, we will send you a check instead. If you owe tax, **you must mail a check to the Arizona Department of Revenue, PO Box 52016, Phoenix, AZ, 85072-2016.**

PART 4 – DECLARATION AND SIGNATURE AUTHORIZATION (Sign only after completing Part 2)

Under penalties of perjury, I declare that I have examined copy of my electronic Arizona individual income tax return and accompanying schedules and statements for the year ending December 31, 2018, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts of Arizona adjusted gross income, total tax, Arizona income tax withheld, and refund (or amount owed) listed above are the amounts shown on the copy of my electronic Arizona income tax return.

- 6a ☐ I consent that my refund be directly deposited as designated in the electronic portion of my 2018 Arizona individual income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
- 6b ☒ I do not want direct deposit of my refund or I am not receiving a refund.
- 6c ☐ I authorize the Arizona Department of Revenue (ADOR) and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Arizona taxes owed on this return. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If I have filed a balance due return, I understand that if the ADOR does not receive full and timely payment of my tax liability by April 15, 2019, I will remain liable for the tax liability and all applicable interest and penalties. When electronically filing my federal and state tax returns, I understand that if there is an error on my federal return, state return will also be rejected.

I consent to my Electronic Return Originator (ERO) or On-Line Service Provider (OLSP) sending my electronic Arizona individual income tax return and accompanying schedules and statements to ADOR, and I consent to my ERO or OLSP sending such information to ADOR through a transmitter. I consent to ADOR sending my ERO, OLSP and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not the transmission of my return is accepted and, if the return is rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize ADOR to disclose to my ERO, OLSP and/or transmitter the reason(s) for the delay, or when the refund was sent. If ADOR contacts my ERO for a copy of my return, any documents or schedules to my return, and/or this authorization form, I authorize my ERO to release copies of the requested documents to ADOR.

I authorize Sapphire Bookkeeping & Account
(ELECTRONIC RETURN ORIGINATOR)

to make the election that I want my electronic signature to my electronic federal individual income tax return to serve as my signature to my electronic Arizona individual income tax return for the year ending December 31, 2018. I understand that when my ERO makes the election that my electronic signature to my federal individual income tax return will serve as my signature to my Arizona individual income tax return, I will have signed my Arizona individual income tax return and declared under penalties of perjury that to the best of my knowledge and belief the return is true, correct and complete.

PLEASE SIGN HERE	YOUR PEN AND INK SIGNATURE	DATE
	SPOUSE'S PEN AND INK SIGNATURE	DATE

Do not mail this form to the Arizona Department of Revenue. The ERO must retain this document a minimum of four years.

DO NOT STAPLE ANY ITEMS TO THE RETURN.
Place any required federal and AZ schedules or other documents after Form 140.

Arizona Form 140		Resident Personal Income Tax Return		FOR CALENDAR YEAR 2018																									
82F <input type="checkbox"/> Check box 82F if filing under extension		OR FISCAL YEAR BEGINNING		AND ENDING (66F)																									
Your First Name and Middle Initial		Last Name		Your Social Security Number																									
1 Roy		Gartley		Enter your SSN(s)																									
Spouse's First Name and Middle Initial (if box 4 or 6 checked)		Last Name		Spouse's Social Security No.																									
1 Gillian		Bernheim																											
Current Home Address — number and street, rural route		Apt No.		Daytime Phone (with area code)																									
2 20280 N 59th Ave Ste 115-132				(94) 623-910-2379																									
City, Town or Post Office		State		ZIP Code																									
3 Glendale, AZ 85308				(97)																									
4 <input checked="" type="checkbox"/> Married filing joint return		4a <input type="checkbox"/> Injured Spouse Protection of Joint Overpayment		REVENUE USE ONLY. DO NOT MARK IN THIS AREA.																									
5 <input type="checkbox"/> Head of household: Enter name of qualifying child or dependent on next line:				(88)																									
6 <input type="checkbox"/> Married filing separate return: Enter spouse's name and Social Security Number above.																													
7 <input type="checkbox"/> Single																													
8 <input type="checkbox"/> Enter the number claimed. Do not put a check mark.																													
9 <input type="checkbox"/> Age 65 or over (you and/or spouse)																													
10 <input type="checkbox"/> Blind (you and/or spouse)																													
11 <input type="checkbox"/> Dependents: Do not include self or spouse.				(81) PM																									
12 <input type="checkbox"/> Qualifying parents and grandparents				(80) RCVD																									
(Box 10): Dependent Information: Children and other dependents. For more space, (check) <input type="checkbox"/> and complete page 3.																													
<table border="1"><thead><tr><th>(a) FIRST AND LAST NAME (Do not list yourself or spouse.)</th><th>(b) SOCIAL SECURITY NO.</th><th>(c) RELATIONSHIP</th><th>(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2018</th><th>(e) if this person did not qualify as a dependent on your federal return</th><th>(f) if you did not claim this person on your fed. return due to educational credits</th></tr></thead><tbody><tr><td>10a Milan B Gartley</td><td></td><td>Son</td><td>12</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr><tr><td>10b</td><td></td><td></td><td></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr><tr><td>10c</td><td></td><td></td><td></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr></tbody></table>						(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2018	(e) if this person did not qualify as a dependent on your federal return	(f) if you did not claim this person on your fed. return due to educational credits	10a Milan B Gartley		Son	12	<input type="checkbox"/>	<input type="checkbox"/>	10b				<input type="checkbox"/>	<input type="checkbox"/>	10c				<input type="checkbox"/>	<input type="checkbox"/>
(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2018	(e) if this person did not qualify as a dependent on your federal return	(f) if you did not claim this person on your fed. return due to educational credits																								
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10c				<input type="checkbox"/>	<input type="checkbox"/>																								
(Box 11): Qualifying parents and grandparents. See instructions. For more space, (check) <input type="checkbox"/> and complete page 3.																													
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(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2018	(e) if age 65 or over	(f) if died in 2018																								
11a				<input type="checkbox"/>	<input type="checkbox"/>																								
11b				<input type="checkbox"/>	<input type="checkbox"/>																								
12 Federal adjusted gross income (from your federal return) 12 102,495.																													
13 Non-Arizona municipal interest 13																													
14 Partnership Income adjustment: See instructions 14																													
15 Total federal depreciation 15 18,000.																													
16 Net capital (loss) derived from the exchange of legal tender: See instructions 16																													
17 Other Additions to Income: See instructions and include your own schedule 17																													
18 Subtotal: Add lines 12 through 17 and enter the total 18 120,495.																													
19 Total net capital gain or (loss): See instructions 19																													
20 Total net short-term capital gain or (loss): See instructions 20																													
21 Total net long-term capital gain or (loss): See instructions 21																													
22 Net long-term capital gain from assets acquired after December 31, 2011. See instructions 22																													
23 Multiply line 22 by 25% (.25) and enter the result 23																													
24 Net capital gain derived from investment in qualified small business 24																													
25 Net capital gain derived from the exchange of legal tender: See instructions 25																													
26 Recalculated Arizona depreciation 26 18,000.																													
27 Partnership Income adjustment 27																													
28 Interest on U.S. obligations 28																													
29 Exclusion for fed., AZ state or local govt. pensions 29																													
30 Arizona state lottery winnings on federal return 30																													
31 U.S. Social Security or Railroad Retirement Act 31																													
32 Certain wages of American Indians 32																													
33 Pay received for being an active service member 33																													
34 Net operating loss adjustment 34																													
35 Contributions to 529 College Savings Plans 35																													
36 Other Subtractions: See instructions 36																													
37 Subtract lines 23 through 36 from line 18 37 102,495.																													

Your Name (as shown on page 1)		Your Social Security Number	
Roy Gartley and Gillian Bernheim		[REDACTED]	
Exemptions	38 Enter the amount from page 1, line 37.....	38	102,495.
	39 Age 65 or over: Multiply the number in box 8 by \$2,100.....	39	
	40 Blind: Multiply the number in box 9 by \$1,500.....	40	
	41 Dependents: Multiply the number in box 10 by \$2,300.....	41	2,300.
	42 Qualifying parents and grandparents: Multiply box 11 by \$10,000.....	42	
43 Arizona adjusted gross income: Subtract lines 39 through 42 from line 38 and enter the difference.....		43	100,195.
Balance of Tax	44 Deductions: Check box and enter amount. See instructions..... 441 <input type="checkbox"/> ITEMIZED 44 S <input checked="" type="checkbox"/> STANDARD 44	44	10,613.
	45 Personal exemptions: See instructions.....	45	6,600.
	46 Arizona taxable income: Subtract lines 44 and 45 from line 43. If less than zero, enter "0".....	46	82,982.
	47 Compute the tax using amount on line 46 and Tax Table X, Y or Optional Tax Tables.....	47	2,472.
	48 Tax from recapture of credits from Arizona Form 301, Part 2, line 36.....	48	
49 Subtotal of tax: Add lines 47 and 48 and enter the total.....		49	2,472.
50 Family income tax credit (from the worksheet - see instructions).....		50	
51 Nonrefundable Credits from Arizona Form 301, Part 2, line 69.....		51	
52 Balance of tax: Subtract lines 50 and 51 from line 49. If the sum of lines 50 and 51 is greater than line 49, enter "0".....		52	2,472.
Total Payments and Refundable Credits	53 2018 AZ income tax withheld.....	53	
	54 2018 AZ estimated tax payments..... 54a <input type="checkbox"/> Claim of Right 54b <input type="checkbox"/> Add 54a and 54b 54c	54c	
	55 2018 AZ extension payment (Form 204).....	55	
	56 Increased Excise Tax Credit (from the worksheet - see instructions).....	56	
	57 Property Tax Credit from Form 140PTC.....	57	
58 Other refundable credits: Check the box(es) and enter the total amount..... 581 <input type="checkbox"/> 308-I 582 <input type="checkbox"/> 349		58	
59 Total payments and refundable credits: Add lines 53 through 58 and enter the total.....		59	
Tax Due or Overpayment	60 TAX DUE: If line 52 is larger than line 59, subtract line 59 from line 52 and enter amount of tax due. Skip lines 61, 62 and 63.....	60	2,472.
	61 OVERPAYMENT: If line 59 is larger than line 52, subtract line 52 from line 59 and enter amount of overpayment.....	61	
	62 Amount of line 61 to be applied to 2019 estimated tax.....	62	
	63 Balance of overpayment: Subtract line 62 from line 61 and enter the difference.....	63	
	64-74 Voluntary Gifts to:		
Child Abuse Prevention..... 66		64	Arizona Wildlife..... 65
Neighbors Helping Neighbors..... 69		67	Political Gift..... 68
I Didn't Pay Enough Fund..... 72		70	Veterans' Donations Fund..... 71
		73	Spray/Neuter of Animals..... 74
75 Political Party (if amount is entered on line 68 - check only one): 751 <input type="checkbox"/> Democratic 752 <input type="checkbox"/> Green Party 753 <input type="checkbox"/> Libertarian 754 <input type="checkbox"/> Republican			
Penalty	76 Estimated payment penalty.....	76	0.
	77 771 <input type="checkbox"/> Annualized/ Other 772 <input type="checkbox"/> Farmer or Fisherman 773 <input type="checkbox"/> Form 221 included		
	78 Add lines 64 through 74 and 76; enter the total.....	78	
	79 REFUND: Subtract line 78 from line 63. If less than zero, enter amount owed on line 80.....	79	
	Direct Deposit of Refund: Check box 79A if your deposit will be ultimately placed in a foreign account; see instructions. 79A <input type="checkbox"/>		
C <input type="checkbox"/> Checking or ROUTING NUMBER ACCOUNT NUMBER			
(98) S <input type="checkbox"/> Savings			
Refund or Amount Owed	80 AMOUNT OWED: Add lines 60 and 78. Make check payable to Arizona Department of Revenue; write your SSN on payment, and include with your return.....	80	2,472.

PLEASE SIGN HERE	Under penalties of perjury, I declare that I have read this return and any documents with it, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
	YOUR SIGNATURE	DATE
	SPOUSE'S SIGNATURE	DATE
	Jonathan Powell, EA	Sapphire Bookkeeping & Accounting Inc 27-3870600
	PAID PREPARER'S SIGNATURE	DATE
18001 N 79th Ave Ste D66		P01784073
PAID PREPARER'S STREET ADDRESS		PAID PREPARER'S TIN
Glendale, AZ 85308		602 714-7874
PAID PREPARER'S CITY STATE ZIP CODE		PAID PREPARER'S PHONE NUMBER

Arizona Form AZ-140V	Arizona Individual Income Tax Payment Voucher for Electronic Filing	EPV 2018
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Your First Name and Middle Initial 1 Roy		Last Name Gartley		Enter your SSN(s).	Your Social Security Number [REDACTED]
Spouse's First Name and Middle Initial 1 Gillian		Last Name Bernheim			Spouse's Social Security No. [REDACTED]
Current Home Address — number and street, rural route 2 20280 N 59th Ave Ste 115-132			Apt. No.	Daytime Phone (with area code) (94) 623-910-2379	
City, Town or Post Office 3 Glendale			State AZ	ZIP Code 85308	
REVENUE USE ONLY. DO NOT MARK IN THIS AREA. (88)					
				(81) PM	(80) RCVD

Enter the amount of payment enclosed \$ 2,472.

If you are mailing this payment

<p>To ensure proper application of this payment, be sure that you:</p> <ul style="list-style-type: none"> ✓ Do not send cash. ✓ Make your check or money order payable to Arizona Department of Revenue. ✓ Write your SSN and "2018 Tax" on your payment. ✓ Include your payment with this form. ✓ Mail to Arizona Department of Revenue, PO Box 29085, Phoenix, AZ 85038-9085.

If you are making an electronic payment

<p>You can make this 140V payment by eCheck or credit card! American Express ♦ Visa ♦ Discover Card ♦ MasterCard www.AZTaxes.gov</p> <ul style="list-style-type: none"> ✓ Click on "Make a Payment" and select "140V" as the Payment Type. ✓ Do not mail this form. We will apply this payment to your account.

NOTE: To avoid interest and penalties you must pay the full amount of your tax by April 15, 2019. You will not receive an additional notice from the Arizona Department of Revenue unless an error exists with your return.