

**M&Y INTERNATIONAL  
P.O BOX 411  
LONG BRANCH, NJ 07740  
(917) 838-7862  
marsmellish@myifs.net**

September 23, 2015

Anthony Gagliardi  
421 West Lincoln Ave  
Oakhurst, NJ 07755

Dear Anthony,

Please find enclosed copies of your tax return(s) for the tax year ended December 31, 2014. Instructions for filing your return(s) are attached for your convenience. Retain the copies for your records.

You must sign and date your Form 1040 tax return.  
Form 1040 Federal Individual Income Tax Return

Please be sure to sign and date your New Jersey tax return.  
Form NJ-1040 New Jersey Income Tax Resident Return

We prepared your returns based on the information you provided us. Please review the returns carefully to ensure that there are no omissions or misstatements of material facts.

To ensure proof of delivery, we recommend that you mail the returns using certified mail with postmarked receipts.

If you have any questions about your tax returns, please contact us. We appreciate this opportunity to serve you.

Sincerely,

Mars Mellish

Tax Summary and Instructions for Filing  
2014 Federal Individual Income Tax Return

You and each member of your household had either health coverage or an exemption for each month during 2014. Consequently, you do not owe an individual shared responsibility payment under the Affordable Care Act.

The due date of your Federal Form 1040 tax return is April 15, 2015. You must sign and date each return.

There is no tax due or refund with your Federal income tax return.

Mail the return to:

Department of the Treasury  
Internal Revenue Service Center  
Kansas City, MO 64999-0002

Tax Summary and Instructions for Filing  
2014 New Jersey Individual Income Tax Return

The due date of your Form NJ-1040 tax return is April 15, 2015. Be sure to sign and date the return.

There is no tax due or refund with your New Jersey tax return.

Mail New Jersey return to:

New Jersey Division of Taxation  
Revenue Processing Center  
P.O. Box 555  
Trenton, NJ 08647-0555

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning \_\_\_\_\_, 2014, ending \_\_\_\_\_, 20

Your first name and initial: **Anthony** Last name: **Gagliardi** Your social security number: **139-66-7936**

If a joint return, spouse's first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. **421 West Lincoln Ave** Apt. no. \_\_\_\_\_

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **Oakhurst NJ 07755**

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

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

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

**Filing Status**

1  Single

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

3  Married filing separately. Enter spouse's SSN above and full name here. ▶

4  Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5  Qualifying widow(er) with dependent child

Check only one box.

**Exemptions**

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

b  Spouse . . . . .

**c Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
Anthony	Gagliardi	136-11-6182	Son	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here

**d Total number of exemptions claimed** . . . . . **2**

**Boxes checked on 6a and 6b** **1**

**No. of children on 6c who:**

- lived with you **1**
- did not live with you due to divorce or separation (see instructions) \_\_\_\_\_

**Dependents on 6c not entered above** \_\_\_\_\_

**Add numbers on lines above** **2**

**Income**

7	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	7	
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	-36,010.
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	IRA distributions . . . . .	15a	
b	Taxable amount . . . . .	15b	
16a	Pensions and annuities . . . . .	16a	
b	Taxable amount . . . . .	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	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 <b>total income</b> ▶	22	-36,010.

**Adjusted Gross Income**

23	Educator expenses . . . . .	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ . . . . .	24	
25	Health savings account deduction. Attach Form 8889 . . . . .	25	
26	Moving expenses. Attach Form 3903 . . . . .	26	
27	Deductible part of self-employment tax. Attach Schedule SE . . . . .	27	
28	Self-employed SEP, SIMPLE, and qualified plans . . . . .	28	
29	Self-employed health insurance deduction . . . . .	29	
30	Penalty on early withdrawal of savings . . . . .	30	
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	
37	Subtract line 36 from line 22. This is your <b>adjusted gross income</b> ▶	37	-36,010.



**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business  
(Sole Proprietorship)**

► **Information about Schedule C and its separate instructions is at [www.irs.gov/schedulec](http://www.irs.gov/schedulec).**  
► **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

**2014**  
Attachment  
Sequence No. **09**

Name of proprietor <b>Anthony Gagliardi</b>		Social security number (SSN) <b>139-66-7936</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>Electronic Vaporizer</b>	<b>B</b> Enter code from instructions ► <b>4   2   4   9   9   0</b>	
<b>C</b> Business name. If no separate business name, leave blank. <b>The Kind Group LLC</b>	<b>D</b> Employer ID number (EIN), (see instr.) <b>4   6   1   6   5   7   1   1   0</b>	
<b>E</b> Business address (including suite or room no.) ► <b>15-17 South 7th Ave Suite M2A</b> City, town or post office, state, and ZIP code <b>Long Branch, NJ 07740</b>		
<b>F</b> Accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
<b>G</b> Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>H</b> If you started or acquired this business during 2014, check here		<input type="checkbox"/>
<b>I</b> Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>
<b>J</b> If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>

**Part I Income**

<b>1</b> 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 . . . . .	<b>1</b>	477,290.
<b>2</b> Returns and allowances . . . . .	<b>2</b>	
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>	477,290.
<b>4</b> Cost of goods sold (from line 42) . . . . .	<b>4</b>	316,333.
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	160,957.
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . .	<b>7</b>	160,957.

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

<b>8</b> Advertising . . . . .	<b>8</b>	56,679.	<b>18</b> Office expense (see instructions)	<b>18</b>	1,894.
<b>9</b> Car and truck expenses (see instructions). . . . .	<b>9</b>	6,753.	<b>19</b> Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions)	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	11,600.
<b>12</b> Depletion . . . . .	<b>12</b>		<b>b</b> Other business property . . . . .	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions). . . . .	<b>13</b>		<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b> Supplies (not included in Part III) . . . . .	<b>22</b>	23,813.
<b>15</b> Insurance (other than health)	<b>15</b>	175.	<b>23</b> Taxes and licenses . . . . .	<b>23</b>	
<b>16</b> Interest:			<b>24</b> Travel, meals, and entertainment:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel . . . . .	<b>24a</b>	38,434.
<b>b</b> Other . . . . .	<b>16b</b>		<b>b</b> Deductible meals and entertainment (see instructions) . . . . .	<b>24b</b>	
<b>17</b> Legal and professional services	<b>17</b>	6,382.	<b>25</b> Utilities . . . . .	<b>25</b>	2,305.
			<b>26</b> Wages (less employment credits) . . . . .	<b>26</b>	3,634.
			<b>27a</b> Other expenses (from line 48) . . . . .	<b>27a</b>	45,298.
			<b>b</b> <b>Reserved for future use</b> . . . . .	<b>27b</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . .	<b>28</b>		<b>28</b>	<b>28</b>	196,967.
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>		<b>29</b>	<b>29</b>	-36,010.
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>30</b>		<b>30</b>	<b>30</b>	
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>		<b>31</b>	<b>31</b>	-36,010.
<b>32</b> 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 <b>Form 1040, line 12</b> , (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			<b>32a</b> <input checked="" type="checkbox"/> All investment is at risk. <b>32b</b> <input type="checkbox"/> Some investment is not at risk.		

**Part III Cost of Goods Sold** (see instructions)

<b>33</b>	Method(s) used to value closing inventory: <b>a</b> <input checked="" type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)
<b>34</b>	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . . <b>35</b> 0.
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . . <b>36</b> 315,124.
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . . <b>37</b> 27,285.
<b>38</b>	Materials and supplies . . . . . <b>38</b> 2,618.
<b>39</b>	Other costs . . . . . <b>39</b> 6,735.
<b>40</b>	Add lines 35 through 39 . . . . . <b>40</b> 351,762.
<b>41</b>	Inventory at end of year . . . . . <b>41</b> 35,429.
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . . <b>42</b> 316,333.

**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.

<b>43</b>	When did you place your vehicle in service for business purposes? (month, day, year)    ► 02/15/2014
<b>44</b>	Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for: <b>a</b> Business    8,137 <b>b</b> Commuting (see instructions)    _____ <b>c</b> Other    5,139
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use?. . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>47a</b>	Do you have evidence to support your deduction? . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b>	If "Yes," is the evidence written? . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

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

Storage	269.
Website Fees	275.
Postage and Printing	25,251.
Bank, Credit Card and Maintenance Fees	7,899.
Miscellaneous Business	9,801.
Telephone Expense at 80% business	1,803.
<b>48 Total other expenses.</b> Enter here and on line 27a . . . . . <b>48</b> 45,298.	

Name as Shown on Return  
Anthony Gagliardi

Social Security No.  
139-66-7936

- Note:**
- To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2014 and meet the other requirements listed in the instructions for Form 1040 or 1040A.
  - If applicable, first complete Form 2555, Foreign Earned Income and enter any exclusion of income from U.S. Possessions on the Federal Information Worksheet.

**Part 1**

1	Number of qualifying children: <u>1</u> X \$1,000. Enter the result . . . . .	1	1,000.
2	Enter the amount from Form 1040, line 38, or Form 1040A, line 22 . . . . .	2	-36,010.
3	<b>1040 filers:</b> enter the total of any — <ul style="list-style-type: none"> <li>Exclusion of income from Puerto Rico, and</li> <li>Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15.</li> </ul> <b>1040A filers:</b> Enter -0-.	3	0.
4	Add lines 2 and 3. Enter the total . . . . .	4	-36,010.
5	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> <li>Married filing jointly — \$110,000</li> <li>Single, head of household, or qualifying widow(er) — \$75,000</li> <li>Married filing separately — \$55,000</li> </ul>	5	75,000.
6	Is the amount on line 4 more than the amount on line 5? <input checked="" type="checkbox"/> <b>No.</b> Leave line 6 blank. Enter -0- on line 7. <input type="checkbox"/> <b>Yes.</b> Subtract line 5 from line 4 . . . . . If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.	6	
7	Multiply the amount on line 6 by 5% (.05). Enter the result . . . . .	7	0.
8	Is the amount on line 1 more than the amount on line 7? <input type="checkbox"/> <b>No. Stop.</b> You cannot take the child tax credit on Form 1040, line 52, or Form 1040A, line 35. You also cannot take the additional child tax credit on Form 1040, line 67, or Form 1040A, line 43. Complete the rest of your Form 1040 or 1040A.  <input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 7 from line 1. Enter the result. <i>Go to Part 2</i> . . . . .	8	1,000.

**Part 2**

9	Enter the amount from Form 1040, line 47, or Form 1040A, line 30 . . . . .	9	0.
10	Add the amounts from — Form 1040, line 48 . . . . . Form 1040, line 49, or Form 1040A, line 31 . . . . . + Form 1040, line 50, or Form 1040A, line 33 . . . . . + Form 1040, line 51, or Form 1040A, line 34 . . . . . + Form 5695, line 30 . . . . . + Form 8910, line 15 . . . . . + Form 8936, line 23 . . . . . + Schedule R, line 22 . . . . . + Enter the total . . . . .	10	0.
11	Are you claiming any of the following credits? <ul style="list-style-type: none"> <li>Mortgage interest credit, Form 8396</li> <li>Adoption Credit, Form 8839</li> <li>Residential energy efficient property credit, Form 5695, Part I</li> <li>District of Columbia first-time homebuyer credit, Form 8859</li> </ul> <input checked="" type="checkbox"/> <b>No.</b> Enter the amount from line 10. . . . . <input type="checkbox"/> <b>Yes.</b> Complete the <i>Line 11 Worksheet</i> below to figure the amount to enter here	11	0.
12	Subtract line 11 from line 9. Enter the result . . . . .	12	0.
13	Is the amount on line 8 of this worksheet more than the amount on line 12? <input type="checkbox"/> <b>No.</b> Enter the amount from line 8 <input checked="" type="checkbox"/> <b>Yes.</b> Enter the amount from line 12. See the <b>TIP</b> below.	13	0.

Enter this amount on Form 1040, line 52, or Form 1040A, line 35.

**TIP:** You may be able to take the **additional child tax credit** on Form 1040, line 67, or Form 1040A, line 43, only if you answered 'Yes' on line 13.

- First, complete your Form 1040 through line 66a (also complete line 71), or Form 1040A through line 42a.
- Then, use Parts II through IV of Schedule 8812 to figure any additional child tax credit.

# Car and Truck Expenses Worksheet

**2014**

▶ Keep for your records

Sch C Electronic Vaporizer

Name(s) Shown on Return  
Anthony Gagliardi

Social Security Number  
139-66-7936

Vehicle Information Complete for <b>all</b> vehicles	Vehicle 1	Vehicle 2	Vehicle 3
<b>1</b> Make and model of vehicle . . . . .	Mercedes Benz		
<b>2</b> Date placed in service . . . . .	02/15/2014		
<b>3</b> Type of vehicle . . . . .	B2 - Heavy SUV		
<b>4 a</b> Ending mileage reading . . . . .	75,127		
<b>b</b> Beginning mileage reading . . . . .	61,851		
<b>c Total miles</b> for the year . . . . .	13,276		
<b>5</b> Business miles for the year . . . . .	8,137		
<b>6</b> Commuting miles for the year . . . . .			
<b>7</b> Other personal miles for the year . . . . .	5,139		
<b>8</b> Percent of business use . . . . .	61.29 %		
<b>9</b> Months for special allocation. See Tax Help . . . . .			
<b>10</b> Is another vehicle available for personal use? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>11</b> Was the vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>12</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>13 a</b> Is there evidence to support the business use claimed? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>b</b> If 'Yes,' is the evidence written? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

### Standard Mileage Rate

<b>14</b> Does vehicle qualify for standard mileage rate? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>15</b> Was the vehicle leased? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>16 Standard mileage deduction</b> . . . . .	4,557.		

### Actual Expenses

<b>17</b> Expenses:			
<b>a</b> Gasoline, oil, repairs, insurance, etc . . . . .			
<b>b</b> Vehicle registration, license (excluding property taxes) . . . . .			
<b>c</b> Vehicle lease or rental fees:			
<b>1</b> 30 days or more . . . . .			
<b>2</b> 29 days or less . . . . .			
<b>3</b> Total vehicle lease/rental fees . . . . .			
<b>d</b> Leased vehicle inclusion amount:			
<b>1</b> Year lease began . . . . .			
<b>2</b> FMV of leased vehicle . . . . .			
<b>3</b> Number of lease days in year . . . . .			
<b>4</b> Inclusion amount . . . . .			
<b>18</b> Expenses subtotal . . . . .			
<b>19</b> Expenses applicable to business . . . . .			
<b>20</b> Vehicle depreciation and Sec 179 (from page 2) . . . . .			
<b>21 Total actual expenses</b> . . . . .			

### Standard Mileage vs Actual Expenses

Check box to force a method

<b>22</b> Standard mileage . . . . .	<input type="checkbox"/> 4,557.	<input type="checkbox"/>	<input type="checkbox"/>
<b>23</b> Actual expenses . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>Total Car and Truck Expenses</b>		<b>Vehicle 1</b>	<b>Vehicle 2</b>	<b>Vehicle 3</b>
Complete for all vehicles		<u>Mercedez Benz</u>		
24	Line 22 or line 23 . . . . .	4,557.		
25	Additional expenses:			
a	Business-related parking fees, tolls, etc . . . . .	2,196.		
b	Property taxes (including property tax portion of registration) . . . . .			
c	Less personal portion of property taxes . . . . .			
d	Interest on vehicle . . . . .			
e	Less personal portion of vehicle interest . . . . .			
26	Total expenses . . . . .	6,753.		
27	Less business portion of lease or rental fees less inclusion amount (if actual expenses) . . . . .			
28	Less business portion of depreciation (if actual expenses) . . . . .			
29	Total car and truck expenses . . . . .	6,753.		

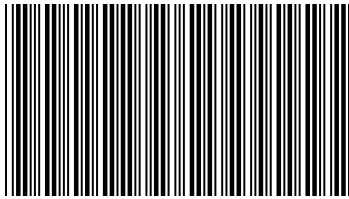
**Vehicle Depreciation Information – Complete for Actual Expenses only**

30	Cost or basis . . . . .			
31	Section 179 expense elected . . . . .			
32	Depreciation and Sec 179 limit for automobiles . . . . .			
33 a	<b>Economic Stimulus</b> - Qualified Property . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	<b>Qualified Disaster Area</b> - Qualified Property . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
c	<b>Kansas Disaster Zone</b> - Qualified Property . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
d	<b>Gulf Opportunity Zone</b> - Qualified Property . . . . .	Reg <input type="checkbox"/> Ext <input type="checkbox"/> No <input type="checkbox"/>	Reg <input type="checkbox"/> Ext <input type="checkbox"/> No <input type="checkbox"/>	Reg <input type="checkbox"/> Ext <input type="checkbox"/> No <input type="checkbox"/>
e	Percentage for Special Depr Allowance . . . . .	<input type="checkbox"/> 100% & 50% <input type="checkbox"/> 30% <input type="checkbox"/> N/A	<input type="checkbox"/> 100% & 50% <input type="checkbox"/> 30% <input type="checkbox"/> N/A	<input type="checkbox"/> 100% & 50% <input type="checkbox"/> 30% <input type="checkbox"/> N/A
f	Elect OUT of Special Depr Allowance . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
g	Elect 30% in place of 50% Allowance . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
h	<b>QuickZoom</b> to Election Stmtns . . . . . ▶			
i	Special Depreciation Allowance . . . . .			
j	AMT Special Depreciation Allowance . . . . .			
34	Prior depreciation . . . . .			
35	<b>Depreciation deduction</b> . . . . . ▶			
36	Alternative minimum tax prior depreciation . . . . .			
37	AMT depreciation deduction . . . . .			
38	AMT adjustment/preference . . . . .			
39	<b>QuickZoom</b> to Asset Life History . . . . . ▶			
<b>MACRS Property Involved in a Like-Kind Exchange or Involuntary Conversion</b>				
40	Elect OUT of regs under Sec 1.168(i)-6(i) . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> N/A
41	If asset represents entire basis of replacement property, enter excess basis . . . . . <b>Pre-02/28/04 transactions only</b> (See TaxHelp):			
42	Asset ID (Enter same ID on all related assets) . . . . .			
43	Check if asset represents exchanged basis of replacement property . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
44	Total basis of all related parts . . . . .			



STATE OF NEW JERSEY INCOME TAX – RESIDENT RETURN

NJ-1040  
2014  
Page 1



040MP01140

For Privacy Act Notification, See Instructions  
For Tax Year Jan. – Dec. 2014 or Other Tax Year  
Beginning \_\_\_\_\_, 20\_\_ Month Ending \_\_\_\_\_, 20\_\_  
On-line Federal Extension Confirmation # \_\_\_\_\_

GAGLIARDI ANTHONY

421 WEST LINCOLN AVE

OAKHURST

NJ 07755

1337

1555

139667936

P01364945 743161581

0.00



Under the penalties of perjury, I declare that I have examined this income tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

> \_\_\_\_\_  
Your Signature Date

> \_\_\_\_\_  
Spouse/CU Partner's Signature (If filed jointly both must sign)

Fill in if NJ-1040-O is enclosed

If enclosing copy of death certificate for deceased taxpayer, check box (See instruction page 11)

Paid Preparer's Signature

Mars Mellish

Federal Identification Number

P01364945

Firm's Name

M&Y INTERNATIONAL

Federal Employer Identification Number

74-3161581

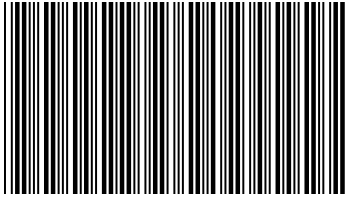
Pay amount on Line 56 in full. Write Social Security number(s) on check or money order and make payable to: STATE OF NEW JERSEY - TGI

Mail your return in the envelope provided and affix the appropriate mailing label.

If you have an amount due on Line 56, enclose your check and NJ-1040-V payment voucher with your return and use the label for **PO Box 111**.

If not, use the label for **PO Box 555**.

You may also pay by e-check or credit card. See instruction page 11.



040MP02140

GAGLIARDI ANTHONY

139667936

1555

Residency Status IF YOU WERE A NEW JERSEY RESIDENT FOR ONLY PART OF THE TAXABLE YEAR GIVE THE PERIOD OF NEW JERSEY RESIDENCY FROM TO

FILING STATUS

- 1. SINGLE
2. MARRIED/CU COUPLE FILING JOINT RETURN
3. MARRIED/CU COUPLE FILING SEPARATE RETURN
4. HEAD OF HOUSEHOLD
5. QUALIFYING WIDOW(ER)/SURVIVING CU PARTNER

EXEMPTIONS

- 6. REGULAR
7. AGE 65 OR OVER
8. BLIND OR DISABLED
9. NUMBER OF QUALIFIED DEPENDENT CHILDREN
10. NUMBER OF OTHER DEPENDENTS
11. DEPENDENTS ATTENDING COLLEGE
12A. TOTAL (LINE 12A - ADD LINES 6, 7, 8, AND 11)
12B. TOTAL (LINE 12B - ADD LINES 9 AND 10)

CHECKBOXES FOR EXEMPTIONS

- REGULAR SPOUSE/CU PARTNER DOMESTIC PARTNER
AGE 65 OR OLDER YOURSELF SPOUSE/CU PARTNER
BLIND OR DISABLED YOURSELF SPOUSE/CU PARTNER

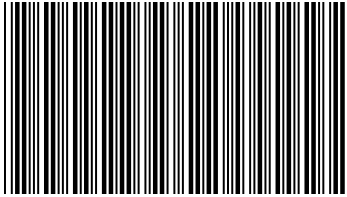
DEPENDENT'S INFORMATION FROM LINES 9 AND 10 (ATTACH RIDER IF MORE THAN FOUR)

Table with columns: LAST NAME, FIRST NAME, MIDDLE INITIAL, SOCIAL SECURITY NUMBER, BIRTH YEAR, HEALTH INS IND. Row 1: A. Gagliardi, Anthony, 136-11-6182, 2001

GUBERNATORIAL ELECTIONS FUND

DO YOU WISH TO DESIGNATE \$1 OF YOUR TAXES FOR THIS FUND? YES NO
IF JOINT RETURN. DOES YOUR SPOUSE/CU PARTNER WISH TO DESIGNATE \$1? YES NO

Table with 36 rows of tax items and amounts. Includes items like WAGES, SALARIES, TAXABLE INTEREST INCOME, DIVIDENDS, NET PROFITS FROM BUSINESS, etc.



040MP03140

GAGLIARDI ANTHONY

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37A.	TOTAL PROPERTY TAXES PAID (SEE INSTRUCTION PAGE 29)	37A.	.
37B.	BLOCK, LOT, AND QUALIFIER (TO BE ENTERED ON PAGE 1)	37B.	.
37C.	COUNTY/MUNICIPALITY CODE (TO BE ENTERED ON PAGE 1)	37C.	.
38.	PROPERTY TAX DEDUCTION (SEE INSTRUCTION PAGE 32)	38.	.
39.	NEW JERSEY TAXABLE INCOME (SUBTRACT LINE 38 FROM LINE 36) IF ZERO OR LESS, MAKE NO ENTRY	39.	.
40.	TAX (FROM TAX TABLES, PAGE 52)	40.	.
41.	CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS	41.	.
41A.	JURISDICTION CODE (SEE INSTRUCTIONS)	41A.	.
42.	BALANCE OF TAX (SUBTRACT LINE 41 FROM LINE 40)	42.	.
43.	SHELTERED WORKSHOP TAX CREDIT	43.	.
44.	BALANCE OF TAX AFTER CREDIT (SUBTRACT LINE 43 FROM LINE 42)	44.	.
45.	USE TAX DUE ON INTERNET, MAIL-ORDER, OR OTHER OUT-OF-STATE PURCHASES (SEE WKST AND INSTR. PAGE 35) IF NO USE TAX, ENTER ZERO	45.	0 .
46.	PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX	46.	.
46A.	FILL IN IF FORM 2210 IS ENCLOSED	46A.	.
47.	TOTAL TAX AND PENALTY (ADD LINES 44, 45, AND 46)	47.	0 .
48.	TOTAL NEW JERSEY INCOME TAX WITHHELD (ENCLOSE FORMS W-2 AND 1099)	48.	.
49.	PROPERTY TAX CREDIT (SEE INSTRUCTION PAGE 32)	49.	.
50.	NEW JERSEY ESTIMATED TAX PAYMENTS/CREDIT FROM 2013 TAX RETURN	50.	.
51.	NEW JERSEY EARNED INCOME TAX CREDIT (SEE INSTRUCTION PAGE 38)	51.	.
51B.	FILL IN THE BOX IF YOU HAD THE IRS FIGURE YOUR FEDERAL EARNED INCOME CREDIT	51B.	.
51C.	FILL IN THE BOX IF YOU ARE A CU COUPLE CLAIMING THE NJ EARNED INCOME TAX CREDIT	51C.	.
52.	EXCESS NEW JERSEY UI/SF/SWF WITHHELD (SEE INSTRUCTION PAGE 38) (ENCLOSE FORM NJ-2450)	52.	.
53.	EXCESS DISABILITY INSURANCE WITHHELD (SEE INSTRUCTION PAGE 38) (ENCLOSE FORM NJ-2450)	53.	.
54.	EXCESS NEW JERSEY FAMILY LEAVE WITHHELD (SEE INSTRUCTION PAGE 38) (ENCLOSE FORM NJ-2450)	54.	.
55.	TOTAL PAYMENTS/CREDITS (ADD LINES 48 THROUGH 54)	55.	.
56.	IF LINE 55 IS LESS THAN LINE 47, ENTER AMOUNT YOU OWE IF YOU OWE TAX, YOU MAY MAKE A DONATION BY ENTERING AN AMOUNT ON LINES 59, 60, 61, 62, 63, AND/OR 64 AND ADDING THIS TO YOUR PAYMENT AMOUNT	56.	0 .
57.	IF LINE 55 IS MORE THAN LINE 47, ENTER OVERPAYMENT DEDUCTIONS FROM OVERPAYMENT ON LINE 57 WHICH YOU ELECT TO CREDIT TO:	57.	.
58.	YOUR 2015 TAX	58.	.
59.	NEW JERSEY ENDANGERED WILDLIFE FUND	59.	.
60.	NEW JERSEY CHILDREN'S TRUST FUND	60.	.
61.	NEW JERSEY VIETNAM VETERANS' MEMORIAL FUND	61.	.
62.	NEW JERSEY BREAST CANCER RESEARCH FUND	62.	.
63.	U.S.S. NEW JERSEY EDUCATIONAL MUSEUM FUND	63.	.
64.	OTHER DESIGNATED CONTRIBUTION (SEE INSTRUCTION PAGE 39)	64.	.
64C.	DESIGNATION CODE	64C.	.
65.	TOTAL DEDUCTIONS FROM OVERPAYMENT (ADD LINES 58 THROUGH 64)	65.	.
66.	REFUND (AMOUNT TO BE SENT TO YOU. SUBTRACT LINE 65 FROM LINE 57)	66.	.

**DIRECT DEPOSIT INFORMATION**

dd1.	REFUND CHECK BOX ('1' FOR REFUND, '4' FOR NO REFUND)	dd1.	4
dd2.	ACCOUNT TYPE ('C' FOR CHECKING, 'S' FOR SAVINGS)	dd2.	
dd3.	FILL IN THE CHECKBOX IF REFUND IS GOING TO AN ACCOUNT OUTSIDE THE UNITED STATES	dd3.	
dd4.	ROUTING NUMBER	dd4.	
dd5.	ACCOUNT NUMBER	dd5.	
dnm.	DO NOT MAIL INDICATOR	dnm.	
pa.	POWER OF ATTORNEY INDICATOR	pa.	X
pdr.	PRESIDENTIAL DISASTER RELIEF INDICATOR	pdr.	

Name(s) as shown on Form NJ-1040 Gagliardi, Anthony	Your Social Security Number 139-66-7936
--	--

**PART I NET PROFITS FROM BUSINESS** List the net profit (loss) from business(es). See instructions.

	Business Name	Social Security Number/ Federal EIN	Profit or (Loss)
1.	The Kind Group LLC	461657110	-36,010.
2.			
3.			
4.	Net Profit or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 17. If loss, make no entry on Line 17.)		4. -36,010.

**PART II DISTRIBUTIVE SHARE OF PARTNERSHIP INCOME** List the distributive share of income (loss) from partnership(s). See instructions.

	Partnership Name	Federal EIN	Share of Partnership Income or (Loss)
1.			
2.			
3.			
4.	Distributive Share of Partnership Income or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 20. If loss, make no entry on Line 20.)		4.

**PART III NET PRO RATA SHARE OF S CORPORATION INCOME** List the pro rata share of income (loss) from S corporation(s). See instructions.

	S Corporation Name	Federal EIN	Pro Rata Share of S Corporation Income or (Loss)
1.			
2.			
3.			
4.	Net Pro Rata Share of S Corporation Income or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 21. If loss, make no entry on Line 21.)		4.

**PART IV NET GAINS OR INCOME FROM RENTS, ROYALTIES, PATENTS, AND COPYRIGHTS** List the net gains or net income, less net loss, derived from or in the form of rents, royalties, patents, and copyrights. See instructions.  
Type of Property: 1-Rental real estate 2-Royalties 3-Patents 4-Copyrights

	Source of Income or Loss. If rental real estate, enter physical address of property.	Social Security Number/ Federal EIN	Type - Enter number from list above	Income or (Loss)
1.				
2.				
3.				
4.	Net Income or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 22. If loss, make no entry on Line 22.)			4.

**SCHEDULE  
NJ-BUS-2**  
(Form NJ-1040)

**NEW JERSEY GROSS INCOME TAX  
ALTERNATIVE BUSINESS CALCULATION ADJUSTMENT**

**2014**

Name(s) as shown on Form NJ-1040 Gagliardi, Anthony				Your Social Security Number 139-66-7936	
<b>PART I INCOME (LOSS)</b>		<b>Column A</b>		<b>Column B</b>	
		<b>Reportable Regular Business Income</b>		<b>Alternative Business Income/(Loss)</b>	
1.	Net Profits From Business	1a.	0.	1b.	-36,010.
2.	Distributive Share of Partnership Income	2a.	0.	2b.	0.
3.	Net Pro Rata Share of S Corporation Income	3a.	0.	3b.	0.
4.	Net Gain or Income From Rents, Royalties, Patents, and Copyrights	4a.	0.	4b.	0.
5.	Loss Carryforward From Tax Year 2013			5b.	( )
6.	Totals	6a.	0.	6b.	-36,010.
<b>PART II ADJUSTMENT CALCULATION</b>					
7.	Total Regular Business Income	7.	0.		
8.	Total Alternative Business Income/(Loss). (If loss, enter zero)	8.	0.		
9.	Business Increment (Line 7 minus Line 8)	9.	0.		
10.	Adjustment Percentage	10.	0.30		
11.	Alternative Business Calculation Adjustment (Line 9 x 0.30)	11.	0.		
<b>PART III LOSS CARRYFORWARD TO TAX YEAR 2015</b>					
12.	Loss Carryforward to Tax Year 2015	12.	( 36,010. )		

**Instructions**

- Line 1a. Enter the amount from Line 17 of Form NJ-1040.
- Line 1b. Enter the amount from Part I, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 2a. Enter the amount from Line 20 of Form NJ-1040.
- Line 2b. Enter the amount from Part II, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 3a. Enter the amount from Line 21 of Form NJ-1040.
- Line 3b. Enter the amount from Part III, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 4a. Enter the amount from Line 22 of Form NJ-1040.
- Line 4b. Enter the amount from Part IV, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 5b. Enter the amount from Line 12 of your 2013 Schedule NJ-BUS-2 (Form NJ-1040).
- Line 6a. Enter the total of Lines 1a through 4a.
- Line 6b. Enter the total of Lines 1b through 5b, netting gains with losses.
- Line 7. Enter the amount from Line 6a of this schedule.
- Line 8. Enter the amount from Line 6b of this schedule. If loss, enter zero here.
- Line 9. Subtract Line 8 from Line 7. If the result is zero, enter zero on Line 11 and continue with Line 12.
- Line 10. The adjustment percentage for tax year 2014 is 30% (0.30).
- Line 11. Multiply the amount on Line 9 by 30% (0.30). Enter here and Line 34 of Form NJ-1040.
- Line 12. If the amount on 6b is a loss, enter the amount of the loss on this line. Otherwise, enter zero.

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business  
(Sole Proprietorship)**

► **Information about Schedule C and its separate instructions is at [www.irs.gov/schedulec](http://www.irs.gov/schedulec).**  
► **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

**2014**  
Attachment  
Sequence No. **09**

Name of proprietor <b>Anthony Gagliardi</b>		Social security number (SSN) <b>139-66-7936</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>Electronic Vaporizer</b>	<b>B</b> Enter code from instructions ► <b>4   2   4   9   9   0</b>	
<b>C</b> Business name. If no separate business name, leave blank. <b>The Kind Group LLC</b>	<b>D</b> Employer ID number (EIN), (see instr.) <b>4   6   1   6   5   7   1   1   0</b>	
<b>E</b> Business address (including suite or room no.) ► <b>15-17 South 7th Ave Suite M2A</b> City, town or post office, state, and ZIP code <b>Long Branch, NJ 07740</b>		
<b>F</b> Accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
<b>G</b> Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on losses <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>H</b> If you started or acquired this business during 2014, check here <input type="checkbox"/>		
<b>I</b> Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions) <input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>		
<b>J</b> If "Yes," did you or will you file required Forms 1099? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		

**Part I Income**

<b>1</b>	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"/>	<b>1</b>	477,290.
<b>2</b>	Returns and allowances	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1	<b>3</b>	477,290.
<b>4</b>	Cost of goods sold (from line 42)	<b>4</b>	316,333.
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>	160,957.
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6	<b>7</b>	160,957.

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

<b>8</b>	Advertising	<b>8</b>	56,679.	<b>18</b>	Office expense (see instructions)	<b>18</b>	1,894.
<b>9</b>	Car and truck expenses (see instructions)	<b>9</b>	6,753.	<b>19</b>	Pension and profit-sharing plans	<b>19</b>	
<b>10</b>	Commissions and fees	<b>10</b>		<b>20</b>	Rent or lease (see instructions):	<b>20a</b>	11,600.
<b>11</b>	Contract labor (see instructions)	<b>11</b>		<b>b</b>	Other business property	<b>20b</b>	
<b>12</b>	Depletion	<b>12</b>		<b>21</b>	Repairs and maintenance	<b>21</b>	
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>		<b>22</b>	Supplies (not included in Part III)	<b>22</b>	23,813.
<b>14</b>	Employee benefit programs (other than on line 19)	<b>14</b>		<b>23</b>	Taxes and licenses	<b>23</b>	
<b>15</b>	Insurance (other than health)	<b>15</b>	175.	<b>24</b>	Travel, meals, and entertainment:	<b>24a</b>	38,434.
<b>16</b>	Interest:			<b>a</b>	Travel	<b>24b</b>	
<b>a</b>	Mortgage (paid to banks, etc.)	<b>16a</b>		<b>b</b>	Deductible meals and entertainment (see instructions)	<b>25</b>	2,305.
<b>b</b>	Other	<b>16b</b>		<b>26</b>	Utilities	<b>26</b>	3,634.
<b>17</b>	Legal and professional services	<b>17</b>	6,382.	<b>27a</b>	Wages (less employment credits)	<b>27a</b>	45,298.
				<b>b</b>	<b>Reserved for future use</b>	<b>27b</b>	
<b>28</b>	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a			<b>28</b>		<b>28</b>	196,967.
<b>29</b>	Tentative profit or (loss). Subtract line 28 from line 7			<b>29</b>		<b>29</b>	-36,010.
<b>30</b>	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30						
<b>31</b>	<b>Net profit or (loss).</b> Subtract line 30 from line 29.			<b>31</b>		<b>31</b>	-36,010.
	<ul style="list-style-type: none"> <li>If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b>) and on <b>Schedule SE, line 2</b>. (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b>.</li> <li>If a loss, you <b>must</b> go to line 32.</li> </ul>						
<b>32</b>	If you have a loss, check the box that describes your investment in this activity (see instructions). <ul style="list-style-type: none"> <li>If you checked 32a, enter the loss on both <b>Form 1040, line 12</b>, (or <b>Form 1040NR, line 13</b>) and on <b>Schedule SE, line 2</b>. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b>.</li> <li>If you checked 32b, you <b>must</b> attach <b>Form 6198</b>. Your loss may be limited.</li> </ul>						
	<b>32a</b> <input checked="" type="checkbox"/> All investment is at risk. <b>32b</b> <input type="checkbox"/> Some investment is not at risk.						

**Part III Cost of Goods Sold** (see instructions)

<b>33</b>	Method(s) used to value closing inventory: <b>a</b> <input checked="" type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)
<b>34</b>	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . . <b>35</b> 0.
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . . <b>36</b> 315,124.
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . . <b>37</b> 27,285.
<b>38</b>	Materials and supplies . . . . . <b>38</b> 2,618.
<b>39</b>	Other costs . . . . . <b>39</b> 6,735.
<b>40</b>	Add lines 35 through 39 . . . . . <b>40</b> 351,762.
<b>41</b>	Inventory at end of year . . . . . <b>41</b> 35,429.
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . . <b>42</b> 316,333.

**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.

<b>43</b>	When did you place your vehicle in service for business purposes? (month, day, year)    ► 02/15/2014
<b>44</b>	Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for: <b>a</b> Business 8,137 <b>b</b> Commuting (see instructions) <b>c</b> Other 5,139
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use?. . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>47a</b>	Do you have evidence to support your deduction? . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b>	If "Yes," is the evidence written? . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

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

Storage	269.
Website Fees	275.
Postage and Printing	25,251.
Bank, Credit Card and Maintenance Fees	7,899.
Miscellaneous Business	9,801.
Telephone Expense at 80% business	1,803.
<b>48 Total other expenses.</b> Enter here and on line 27a . . . . . <b>48</b>	45,298.