Form 1040  U.S. Individual Income Tax Return

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning \( , 2014 \), ending \( , 2020 \) See separate instructions.

Your first name and initial

Last name

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

Last name

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

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

Foreign country name

Domestic production activities deduction. Attach Form 8903

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

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

Last name

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

Foreign country name

Domestic production activities deduction. Attach Form 8903

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. BAA

REV 03/10/15 TTW

OMB No. 1545-0074
IRS Use Only—Do not write or staple in this space.

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.

Check only one box.

Exemptions

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

6b Spouse

6c Dependents:

(1) First name Last name (2) Dependent’s social security number (3) Dependent’s relationship to you

Add lines 23 through 35. This is your adjusted gross income.

Income

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

8a Taxable interest. Attach Schedule B if required

8b Tax-exempt interest. Do not include on line 8a

9a Ordinary dividends. Attach Schedule B if required

9b Qualified dividends

10 Taxable refunds, credits, or offsets of state and local income taxes

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

15b Taxable amount

16a Pensions and annuities

16b Taxable amount

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

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

20b Taxable amount

21 Other income. List type and amount

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

Adjusted Gross Income

23 Educator expenses

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 Deductible part of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction

30 Penalty on early withdrawal of savings

31a Alimony paid

31b Recipient’s SSN

32 IRA deduction

33 Student loan interest deduction

34 Tuition and fees. Attach Form 8917

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income.
Form 1040 (2014)
**Itemized Deductions**

- **Medical and Dental Expenses**
  - 1. Medical and dental expenses (see instructions)...
  - 2. Enter amount from Form 1040, line 38
  - 3. Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead
  - 4. Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-

- **Taxes You Paid**
  - 5. State and local (check only one box):
    - a. Income taxes, or
    - b. General sales taxes
  - 6. Real estate taxes (see instructions)
  - 7. Personal property taxes
  - 8. Other taxes. List type and amount
  - 9. Add lines 5 through 8

- **Interest You Paid**
  - 10. Home mortgage interest and points reported to you on Form 1098
  - 11. Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address
  - 12. Points not reported to you on Form 1098. See instructions for special rules
  - 13. Mortgage insurance premiums (see instructions)
  - 14. Investment interest. Attach Form 4952 if required. (See instructions.)
  - 15. Add lines 10 through 14

- **Gifts to Charity**
  - 16. Gifts by cash or check. If you made any gift of $250 or more, see instructions
  - 17. Other than by cash or check. If any gift of $250 or more, see instructions. You must attach Form 8283 if over $500
  - 18. Carryingover from prior year
  - 19. Add lines 16 through 18

- **Casualty and Theft Losses**
  - 20. Casualty or theft loss(es). Attach Form 4684. (See instructions.)

- **Job Expenses and Certain Miscellaneous Deductions**
  - 21. Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.)
  - 22. Tax preparation fees
  - 23. Other expenses—investment, safe deposit box, etc. List type and amount
  - 24. Add lines 21 through 23
  - 25. Enter amount from Form 1040, line 38
  - 26. Multiply line 25 by 2% (.02)
  - 27. Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-

- **Other Miscellaneous Deductions**
  - 28. Other—from list in instructions. List type and amount

- **Total Itemized Deductions**
  - 29. Is Form 1040, line 38, over $152,525?
    - □ No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.
    - □ Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.
  - 30. If you elect to itemize deductions even though they are less than your standard deduction, check here
### Schedule B (Form 1040A or 1040)

**Department of the Treasury**

**Internal Revenue Service**

**Interest and Ordinary Dividends**

Attach to Form 1040A or 1040.

Information about Schedule B and its instructions is at www.irs.gov/scheduleb.

<table>
<thead>
<tr>
<th>Name(s) shown on return</th>
<th>Your social security number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quyen Q &amp; Leanne H Sy</td>
<td></td>
</tr>
</tbody>
</table>

#### Part I  
**Interest**

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

   - **Wells Fargo Bank, N.A.**
     - Amount: 3,573.19
   - **Arrowhead Credit Union**
     - Amount: 14.50

2. Add the amounts on line 1.
   - Amount: 3,587.69


4. Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a.
   - Amount: 3,587.69

#### Part II  
**Ordinary Dividends**

5. List name of payer.

   - **J.P. MORGAN CLEARING CORP.**
     - Amount: 86.78
     - Amount: 1,432.04

6. Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 8a.
   - Amount: 1,518.82

#### Part III  
**Foreign Accounts and Trusts**

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

7a. At any time during 2014, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions.

   - **Yes**
   - **No**

   If “Yes,” are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements.

   - **Yes**
   - **No**

b. If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located.

   - **Yes**
   - **No**

8. During 2014, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If “Yes,” you may have to file Form 3520. See instructions on back.

   - **Yes**
   - **No**

For Paperwork Reduction Act Notice, see your tax return instructions.
### Part I  Short-Term Capital Gains and Losses—Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.

<table>
<thead>
<tr>
<th></th>
<th>Proceeds (sales price)</th>
<th>Cost (or other basis)</th>
<th>Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)</th>
<th>Gain or (loss)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a</td>
<td>Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1b</td>
<td>Totals for all transactions reported on Form(s) 8949 with Box A checked</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Totals for all transactions reported on Form(s) 8949 with Box B checked</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Totals for all transactions reported on Form(s) 8949 with Box C checked</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824</td>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1</td>
<td>5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions</td>
<td>6</td>
<td>( )</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back</td>
<td>7</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Part II  Long-Term Capital Gains and Losses—Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.

<table>
<thead>
<tr>
<th></th>
<th>Proceeds (sales price)</th>
<th>Cost (or other basis)</th>
<th>Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)</th>
<th>Gain or (loss)</th>
</tr>
</thead>
<tbody>
<tr>
<td>8a</td>
<td>Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8b</td>
<td>Totals for all transactions reported on Form(s) 8949 with Box D checked</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Totals for all transactions reported on Form(s) 8949 with Box E checked</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Totals for all transactions reported on Form(s) 8949 with Box F checked</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824</td>
<td>11</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1</td>
<td>12</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Capital gain distributions. See the instructions</td>
<td>13</td>
<td>1,445.</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions</td>
<td>14</td>
<td>( )</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back</td>
<td>15</td>
<td>1,445.</td>
<td></td>
</tr>
</tbody>
</table>

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

REV 11/26/14 TTW

Schedule D (Form 1040) 2014
Part III   Summary

16  Combine lines 7 and 15 and enter the result . . . . . . . . . . . . . . . . . . . . . 16  1,445.

- If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.
- If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.

17  Are lines 15 and 16 both gains?
  ✓ Yes. Go to line 18.
  □ No. Skip lines 18 through 21, and go to line 22.

18  Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions . . . 18

19  Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions . . . 19  3.

20  Are lines 18 and 19 both zero or blank?
  □ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.
  ✓ No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.

21  If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:

- The loss on line 16 or
- ($3,000), or if married filing separately, ($1,500) . . . . . . . . . . . . . . . . . . . . . 21  (                   )

Note. When figuring which amount is smaller, treat both amounts as positive numbers.

22  Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?
  □ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).
  □ No. Complete the rest of Form 1040 or Form 1040NR.
**SCHEDULE E**

**Form 1040**

Department of the Treasury
Internal Revenue Service (99)

**Supplemental Income and Loss**

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

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

Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

OMB No. 1545-0074

**Part I**

Income or Loss From Rental Real Estate and Royalties

Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions)

Yes ☐ No ☑

B If “Yes,” did you or will you file required Forms 1099?

Yes ☐ No ☑

1a Physical address of each property (street, city, state, ZIP code)

A 6066 Indigo Ave Alta Loma CA 91701

B

C

1b Type of Property (from list below)

A

B

C

2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.

A 217

B 0

C

Type of Property:

1 Single Family Residence

2 Multi-Family Residence

3 Vacation/Short-Term Rental

4 Commercial

5 Land

6 Royalties

7 Self-Rental

8 Other (describe)

Income:

Properties:

A

B

C

3 Rents received

4 Royalties received

Expenses:

5 Advertising

6 Auto and travel (see instructions)

7 Cleaning and maintenance

8 Commissions

9 Insurance

10 Legal and other professional fees

11 Management fees

12 Mortgage interest paid to banks, etc. (see instructions)

13 Other interest

14 Repairs

15 Supplies

16 Taxes

17 Utilities

18 Depreciation expense or depletion

19 Other (list) ▶

20 Total expenses. Add lines 5 through 19

21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198

22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)

23a Total of all amounts reported on line 3 for all rental properties

23b Total of all amounts reported on line 4 for all royalty properties

23c Total of all amounts reported on line 12 for all properties

23d Total of all amounts reported on line 18 for all properties

23e Total of all amounts reported on line 20 for all properties

24 Income. Add positive amounts shown on line 21. Do not include any losses

25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here

26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here.

If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.

Quyen Q & Leanne H Sy

Your social security number

557-81-8435

17,700.

13,147.

37,099.

15,321.

-19,399.

0.

0.

BAA Revised 12/31/14 TTW
Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.

**Part I Refundable American Opportunity Credit**

1. After completing Part III for each student, enter the total of all amounts from all Parts III, line 30.

2. Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er).

3. Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

4. Subtract line 3 from line 2. If zero or less, stop; you cannot take any education credit.

5. Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er).

6. If line 4 is:
   - Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places).
   - Equal to or more than line 5, enter 1.000 on line 6.

7. Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you cannot take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box.

8. Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below.

**Part II Nonrefundable Education Credits**

9. Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions).

10. After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19.

11. Enter the smaller of line 10 or $10,000.

12. Multiply line 11 by 20% (.20).

13. Enter: $128,000 if married filing jointly; $64,000 if single, head of household, or qualifying widow(er).

14. Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

15. Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19.

16. Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er).

17. If line 15 is:
   - Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places).
   - Equal to or more than line 16, enter 1.000 on line 17 and go to line 18.

18. Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions).

19. Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33.
Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

<table>
<thead>
<tr>
<th>Part III</th>
<th>Student and Educational Institution Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>Student name (as shown on page 1 of your tax return)</td>
</tr>
<tr>
<td></td>
<td>Sireena Sy</td>
</tr>
<tr>
<td>21</td>
<td>Student social security number (as shown on page 1 of your tax return)</td>
</tr>
<tr>
<td>22</td>
<td>Educational institution information (see instructions)</td>
</tr>
<tr>
<td>a.</td>
<td>Name of first educational institution</td>
</tr>
<tr>
<td></td>
<td>U.C. Riverside</td>
</tr>
<tr>
<td>(1)</td>
<td>Address. Number and street (or P.O. box), City, town or post office, state, and ZIP code. If a foreign address, see instructions.</td>
</tr>
<tr>
<td></td>
<td>900 University Ave. Riverside CA 92521</td>
</tr>
<tr>
<td>(2)</td>
<td>Did the student receive Form 1098-T from this institution for 2014?</td>
</tr>
<tr>
<td></td>
<td>Yes ☑ No ☐</td>
</tr>
<tr>
<td>(3)</td>
<td>Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked?</td>
</tr>
<tr>
<td></td>
<td>Yes ☑ No ☐</td>
</tr>
<tr>
<td>If you checked “No” in both (2) and (3), skip (4).</td>
<td></td>
</tr>
<tr>
<td>(4)</td>
<td>If you checked “Yes” in (2) or (3), enter the institution's federal identification number (from Form 1098-T).</td>
</tr>
<tr>
<td></td>
<td>(1) Address. Number and street (or P.O. box), City, town or post office, state, and ZIP code. If a foreign address, see instructions.</td>
</tr>
<tr>
<td></td>
<td>(2) Did the student receive Form 1098-T from this institution for 2014?</td>
</tr>
<tr>
<td></td>
<td>Yes ☑ No ☐</td>
</tr>
<tr>
<td>(3)</td>
<td>Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked?</td>
</tr>
<tr>
<td></td>
<td>Yes ☑ No ☐</td>
</tr>
<tr>
<td>If you checked “No” in both (2) and (3), skip (4).</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2014?</td>
</tr>
<tr>
<td></td>
<td>Yes — Stop! ☑ Go to line 31 for this student. ☐ No — Go to line 24.</td>
</tr>
<tr>
<td>24</td>
<td>Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2014 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)</td>
</tr>
<tr>
<td></td>
<td>Yes ☑ No ☐ Stop! ☑ Go to line 31 for this student. ☐ No — Stop! Go to line 31 for this student.</td>
</tr>
<tr>
<td>25</td>
<td>Did the student complete the first 4 years of post-secondary education before 2014?</td>
</tr>
<tr>
<td></td>
<td>Yes — Stop! ☑ Go to line 31 for this student. ☐ No — Go to line 26.</td>
</tr>
<tr>
<td>26</td>
<td>Was the student convicted, before the end of 2014, of a felony for possession or distribution of a controlled substance?</td>
</tr>
<tr>
<td></td>
<td>Yes — Stop! ☑ Go to line 31 for this student. ☐ No — Complete lines 27 through 30 for this student.</td>
</tr>
</tbody>
</table>

You cannot take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.

American Opportunity Credit

| 27       | Adjusted qualified education expenses (see instructions). Do not enter more than $4,000       |
|          | Do not enter more than $4,000       |
| 28       | Subtract $2,000 from line 27. If zero or less, enter -0-.                                    |
| 29       | Multiply line 28 by 25% (.25)                                                      |
| 30       | If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1. |

Lifetime Learning Credit

| 31       | Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10. |

Form 8863 (2014)
Form 8582

Passive Activity Loss Limitations

Part I

2014 Passive Activity Loss

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

Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

|   | Activities with net income (enter the amount from Worksheet 1, column (a)) | 1a | 0. |
|   | Activities with net loss (enter the amount from Worksheet 1, column (b)) | 1b | (19,399) |
|   | Prior years unallowed losses (enter the amount from Worksheet 1, column (c)) | 1c | ( ) |
|   | Combine lines 1a, 1b, and 1c | 1d | (19,399) |

Commercial Revitalization Deductions From Rental Real Estate Activities

|   | Commercial revitalization deductions from Worksheet 2, column (a) | 2a | ( ) |
|   | Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) | 2b | ( ) |
|   | Add lines 2a and 2b | 2c | ( ) |

All Other Passive Activities

|   | Activities with net income (enter the amount from Worksheet 3, column (a)) | 3a | 0. |
|   | Activities with net loss (enter the amount from Worksheet 3, column (b)) | 3b | ( ) |
|   | Prior years unallowed losses (enter the amount from Worksheet 3, column (c)) | 3c | ( ) |
|   | Combine lines 3a, 3b, and 3c | 3d | 0. |

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used.

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

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

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

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

|   | Enter the smaller of the loss on line 1d or the loss on line 4 | 5 | 0. |
|   | Enter $150,000. If married filing separately, see instructions | 6 | 150,000. |
|   | Enter modified adjusted gross income, but not less than zero (see instructions) | 7 | 172,409. |

Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.

|   | Subtract line 7 from line 6 | 8 | 0. |
|   | Multiply line 8 by 50% (.5). Do not enter more than $25,000. If married filing separately, see instructions | 9 | 0. |
|   | Enter the smaller of line 5 or line 9 | 10 | 0. |

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

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

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

|   | Enter $25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions | 11 | 0. |
|   | Enter the loss from line 4 | 12 | 0. |
|   | Reduce line 12 by the amount on line 10 | 13 | 0. |
|   | Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13 | 14 | 0. |

Part IV Total Losses Allowed

|   | Add the income, if any, on lines 1a and 3a and enter the total | 15 | 0. |
|   | Total losses allowed from all passive activities for 2014. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return | 16 | 0. |

For Paperwork Reduction Act Notice, see instructions. BAA

REV 01/15/15 TTW
**Caution:** The worksheets must be filed with your tax return. Keep a copy for your records.

**Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See instructions.)**

<table>
<thead>
<tr>
<th>Name of activity</th>
<th>Current year</th>
<th>Prior years</th>
<th>Overall gain or loss</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(a) Net income (line 1a)</td>
<td>(b) Net loss (line 1b)</td>
<td>(c) Unallowed loss (line 1c)</td>
</tr>
<tr>
<td>6066 Indigo Ave</td>
<td>0.</td>
<td>19,399.</td>
<td></td>
</tr>
</tbody>
</table>

Total. Enter on Form 8582, lines 1a, 1b, and 1c.

<table>
<thead>
<tr>
<th>Name of activity</th>
<th>(a) Current year deductions (line 2a)</th>
<th>(b) Prior year unallowed deductions (line 2b)</th>
<th>(c) Overall loss</th>
</tr>
</thead>
</table>

Total. Enter on Form 8582, lines 2a and 2b.

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

<table>
<thead>
<tr>
<th>Name of activity</th>
<th>Current year</th>
<th>Prior years</th>
<th>Overall gain or loss</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(a) Net income (line 3a)</td>
<td>(b) Net loss (line 3b)</td>
<td>(c) Unallowed loss (line 3c)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total. Enter on Form 8582, lines 3a, 3b, and 3c.

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

<table>
<thead>
<tr>
<th>Name of activity</th>
<th>Form or schedule and line number to be reported on (see instructions)</th>
<th>(a) Loss</th>
<th>(b) Ratio</th>
<th>(c) Special allowance</th>
<th>(d) Subtract column (c) from column (a)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total.

**Worksheet 5—Allocation of Unallowed Losses (See instructions.)**

<table>
<thead>
<tr>
<th>Name of activity</th>
<th>Form or schedule and line number to be reported on (see instructions)</th>
<th>(a) Loss</th>
<th>(b) Ratio</th>
<th>(c) Unallowed loss</th>
</tr>
</thead>
<tbody>
<tr>
<td>6066 Indigo Ave</td>
<td>E Ln 22</td>
<td>19,399.</td>
<td>1.00000000</td>
<td>19,399.</td>
</tr>
</tbody>
</table>

Total.
### Worksheet 6—Allowed Losses

<table>
<thead>
<tr>
<th>Name of activity</th>
<th>Form or schedule and line number to be reported on (see instructions)</th>
<th>(a) Loss</th>
<th>(b) Unallowed loss</th>
<th>(c) Allowed loss</th>
</tr>
</thead>
<tbody>
<tr>
<td>6066 Indigo Ave</td>
<td>E Ln 22</td>
<td>19,399.</td>
<td>19,399.</td>
<td>0.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td>19,399.</td>
</tr>
</tbody>
</table>

### Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules

<table>
<thead>
<tr>
<th>Name of activity</th>
<th>Form or schedule and line number to be reported on (see instructions):</th>
<th>(a)</th>
<th>(b)</th>
<th>(c) Ratio</th>
<th>(d) Unallowed loss</th>
<th>(e) Allowed loss</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>-----</td>
<td>-----</td>
<td>-----------</td>
<td>-------------------</td>
<td>-----------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1a</td>
<td>b</td>
<td>c</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Net loss plus prior year unallowed loss from form or schedule .</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>b</td>
<td></td>
<td>c</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Net income from form or schedule .</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
**Noncash Charitable Contributions**

- **Attach to your tax return if you claimed a total deduction of over $500 for all contributed property.**
- **Information about Form 8283 and its separate instructions is at [www.irs.gov/form8283](http://www.irs.gov/form8283).**

**Name(s) shown on your income tax return**

Quyen Q & Leanne H Sy

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

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

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

<table>
<thead>
<tr>
<th></th>
<th>(a) Name and address of the donee organization</th>
<th>(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).</th>
<th>(c) Description of donated property (For a vehicle, enter the year, make, model, and mileage. For securities, enter the company name and the number of shares.)</th>
</tr>
</thead>
</table>
| A  | United Cancer Research Society  
P.O. Box 271  
Redland CA 923720081 | ☐ | Clothing, Footwear, Accessories & Household items |
| B  | Helping Hands for the Blind  
20734-C Devonshire St.  
Chatsworth CA 91311 | ☐ | Clothing, Footwear, Accessories & Household items |
| C  | HOPE SERVICES  
14730 E. Firestone Blvd.  
La Mirada CA 90638 | ☐ | Clothing, Footwear, Accessories & Household items |
| D  | | | |
| E  | | | |

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

<table>
<thead>
<tr>
<th></th>
<th>(d) Date of the contribution</th>
<th>(e) Date acquired by donor (mo., yr.)</th>
<th>(f) How acquired by donor</th>
<th>(g) Donor’s cost or adjusted basis</th>
<th>(h) Fair market value (see instructions)</th>
<th>(i) Method used to determine the fair market value</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>03/15/2014</td>
<td></td>
<td></td>
<td></td>
<td>411. Comparative sales</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>01/16/2014</td>
<td></td>
<td></td>
<td></td>
<td>492. Comparative sales</td>
<td></td>
</tr>
<tr>
<td>C</td>
<td>01/18/2014</td>
<td></td>
<td></td>
<td></td>
<td>616. Comparative sales</td>
<td></td>
</tr>
<tr>
<td>D</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

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

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

2c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):  
Name of charitable organization (donee)

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

City or town, state, and ZIP code

<table>
<thead>
<tr>
<th>d</th>
<th>For tangible property, enter the place where the property is located or kept</th>
<th>e</th>
<th>Name of any person, other than the donee organization, having actual possession of the property</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3a Is there a restriction, either temporary or permanent, on the donee’s right to use or dispose of the donated property?  

3b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?  

3c Is there a restriction limiting the donated property for a particular use?  

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For Paperwork Reduction Act Notice, see separate instructions.  

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**Form 8283 (Rev. 12-2014)**
Form 4562
Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Part I  Election To Expense Certain Property Under Section 179
Note: If you have any listed property, complete Part V before you complete Part I.

1  Maximum amount (see instructions) .......................................................... 1  500,000.
2  Total cost of section 179 property placed in service (see instructions) .............. 2
3  Threshold cost of section 179 property before reduction in limitation (see instructions) .......................................................... 3  2,000,000.
4  Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- ................. 4
5  Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions ........................................... 5

6  (a) Description of property (b) Cost (business use only) (c) Elected cost

7  Listed property. Enter the amount from line 29 .................................................. 7
8  Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 8
9  Tentative deduction. Enter the smaller of line 5 or line 8 ...................................... 9
10 Carryover of disallowed deduction from line 13 of your 2013 Form 4562 ............. 10
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) .............................................................. 11
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 12
13 Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12 13

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II  Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

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

Part III  MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2014 ........................................................................................................ 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 ........................................................................ 18

Section B—Assets Placed in Service During 2014 Tax Year Using the General Depreciation System

(a) Classification of property (b) Basis for depreciation (business/investment use only—see instructions) (c) Recovery period (d) Convention (e) Method (g) Depreciation deduction

19a 3-year property ........................................................................................................... 19
b 5-year property ............................................................................................................ 20
b 5-year property ............................................................................................................ 21
b 5-year property ............................................................................................................ 22
b 5-year property ............................................................................................................ 23
b 5-year property ............................................................................................................ 24
b 5-year property ............................................................................................................ 25
b 5-year property ............................................................................................................ 26
b 5-year property ............................................................................................................ 27
b 5-year property ............................................................................................................ 28

Section C—Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

(a) Classification of property (b) Basis for depreciation (business/investment use only—see instructions) (c) Basis for depreciation (investment use only—see instructions) (d) Convention (e) Method (g) Depreciation deduction

20a Class life .................................................................................................................. 20
b 12-year ...................................................................................................................... 21
b 12-year ...................................................................................................................... 22
b 12-year ...................................................................................................................... 23
b 12-year ...................................................................................................................... 24
b 12-year ...................................................................................................................... 25
b 12-year ...................................................................................................................... 26
b 12-year ...................................................................................................................... 27
b 12-year ...................................................................................................................... 28

Part IV  Summary (See instructions.)

21 Listed property. Enter amount from line 28 ................................................................ 21
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions .............................................................. 22 15,321.
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

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REV 01/08/15 TTW
### Additional information from your 2014 Federal Tax Return

#### Schedule A: Itemized Deductions

Line 21 - Employee Business Expenses Subject to 2% Limitation

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deductible expenses from Form 2106</td>
<td>1,920.</td>
</tr>
<tr>
<td>Excess Educator Expenses</td>
<td>750.0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>2,670.0</strong></td>
</tr>
</tbody>
</table>

Quyen Q & Leanne H Sy

557-81-8435