Form **8879**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization

► **Do not send to the IRS. This is not a tax return.**
► **Keep this form for your records.**

OMB No. 1545-0074

2012

Declaration Control Number (DCN) ►

Taxpayer's name	**Social security number**
TAWEI JAO	609-37-6663
Spouse's name	**Spouse's social security number**
MEI LING CHEN	609-37-6664

Part I **Tax Return Information—Tax Year Ending December 31, 2012** (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	**1**	8,830
2	Total tax (Form 1040, line 61; Form 1040A, line 35; Form 1040EZ, line 10)	**2**	603
3	Federal income tax withheld (Form 1040, line 62; Form 1040A, line 36; Form 1040EZ, line 7)	**3**	1,201
4	Refund (Form 1040, line 74a; Form 1040A, line 43a; Form 1040EZ, line 11a; Form 1040-SS, Part I, line 12a)	**4**	2,176
5	Amount you owe (Form 1040, line 76; Form 1040A, line 45; Form 1040EZ, line 12)	**5**	

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, 2012, and to the best of my knowledge and belief, it is 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 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

[X] I authorize LA FIRST TAX & FINANCIAL SERVICES (**ERO firm name**) to enter or generate my PIN 76663 (**Enter five numbers, but do not enter all zeros**) as my signature on my tax year 2012 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2012 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 ► ______________

Spouse's PIN: check one box only

[X] I authorize LA FIRST TAX & FINANCIAL SERVICES (**ERO firm name**) to enter or generate my PIN 76664 (**Enter five numbers, but do not enter all zeros**) as my signature on my tax year 2012 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2012 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 ► ______________

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. 96469596469

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2012 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 **Publication 1345**, Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

ERO's signature ► NATALIE LEE, EA Date ► ______________

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR **2012**

California e-file Signature Authorization for Individuals

FORM **8879**

Your name	Your SSN or ITIN
TAWEI JAO	609-37-6663
Spouse's/RDP's name	Spouse's/RDP's SSN or ITIN
MEI LING CHEN	609-37-6664

Part I Tax Return Information (whole dollars only)

1	California Adjusted Gross Income (Form 540, line 17; Form 540 2EZ, line 16; Long Form 540NR, line 32; or Short Form 540NR, line 32)	1	42,444.
2	Amount You Owe (Form 540, line 111; Form 540 2EZ, line 27; Long Form 540NR, line 121; or Short Form 540NR, line 121)	2	
3	Refund or No Amount Due (Form 540, line 115; Form 540 2EZ, line 28; Long Form 540NR, line 125; or Short Form 540NR, line 125)	3	

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

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2012, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider (including my name, address, and social security number or individual tax identification number) and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If applicable, I authorize an electronic funds withdrawal of the amount on line 2 and/or the estimated tax payments as shown on my return and on form FTB 8455, California e-file Payment Record, or a comparable form. If applicable, I declare that direct deposit refund amount on line 3 agrees with the direct deposit authorization stated on my return. If I have filed a joint return, this is an irrevocable appointment of the other spouse/RDP as an agent to authorize an electronic funds withdrawal or direct deposit. I authorize my ERO, Transmitter, or Intermediate Service Provider to transmit my complete return to the Franchise Tax Board (FTB). **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, Intermediate Service Provider, and/or Transmitter the reason(s) for the delay or the date when the refund was sent**. If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

[X] I authorize LA FIRST TAX & FINANCIAL SERVICES (**ERO firm name**) to enter my PIN 76663 (**Do not enter all zeros**) as my signature on my 2012 e-filed California individual income tax return.

[ ] I will enter my PIN as my signature on my 2012 e-filed California individual 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 ▶ ____________

Spouse's/RDP's PIN: check one box only

[X] I authorize LA FIRST TAX & FINANCIAL SERVICES (**ERO firm name**) to enter my PIN 76664 (**Do not enter all zeros**) as my signature on my 2012 e-filed California individual income tax return.

[ ] I will enter my PIN as my signature on my 2012 e-filed California individual 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/RDP's signature ▶ ______________________ Date ▶ ____________

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. 96469596469

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2012 California individual 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 FTB Pub. 1345, 2012 e-file Handbook for Authorized e-file Providers.

ERO's signature ▶ NATALIE LEE, EA Date ▶ 4/9/2013

For Privacy Notice, get form FTB 1131.

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return 2012
OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , ending — See separate instructions.

Your first name M.I.	Last name Suffix	Your social security number
TAWEI	JAO	609-37-6663
If a joint return, spouse's first name M.I.	**Last name Suffix**	**Spouse's social security number**
MEI LING	CHEN	609-37-6664

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
18602 LA GUARDIA ST

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

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
ROWLAND HEIGHTS CA 91748

Foreign country name | Foreign province/state/county | Foreign postal code

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. ▶ First name Last name
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. ▶ First name Last name SSN
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**

Boxes checked on 6a and 6b: 2

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
YUN	JAO	609-37-7415	Daughter	☐
YUEH	JAO	609-37-1981	Daughter	☐
LU	JAO	609-37-1982	Daughter	☒
CHIN-SU	CHEN LIAO	613-77-1317	Parent	☐

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

No. of children on 6c who:
- lived with you: 3
- did not live with you due to divorce or separation (see instructions):

Dependents on 6c not entered above: 1

d Total number of exemptions claimed — Add numbers on lines above ▶ 6

Income

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

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	47,500
8a	**Taxable** interest. Attach Schedule B if required	8a	94
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	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions — 15a — b Taxable amount	15b	
16a	Pensions and annuities — 16a — b Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	-5,150
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits — 20a — b Taxable amount	20b	
21	Other income. List type and amount See attached statement	21	-33,614
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	8,830

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 31a and 32 through 35	36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	8,830

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	8,830
39a	Check if: ☐ **You** were born before January 2, 1948, ☐ Blind. ☐ **Spouse** was born before January 2, 1948, ☐ Blind. Total boxes checked ▶ 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐		
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40	12,351
41	Subtract line 40 from line 38	41	-3,521
42	**Exemptions.** Multiply $3,800 by the number on line 6d	42	22,800
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	**Tax** (see instructions). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐ 962 election	44	
45	**Alternative minimum tax** (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45 ▶	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 19	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule 8812, if required	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	53	
54	Add lines 47 through 53. These are your **total credits**	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55	

Standard Deduction for—
- People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
- All others:

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

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	500
60	Other taxes. Enter code(s) from instructions HSA 103	60	103
61	Add lines 55 through 60. This is your **total tax** ▶	61	603

Payments

62	Federal income tax withheld from Forms W-2 and 1099	62	1,201
63	2012 estimated tax payments and amount applied from 2011 return	63	
64a	**Earned income credit (EIC)**	64a	578
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Schedule 8812	65	1,000
66	American opportunity credit from Form 8863, line 8	66	
67	Reserved	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ 8801 d ☐ 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments ▶	72	2,779

If you have a qualifying child, attach Schedule EIC.

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**	73	2,176
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ▶ ☐	74a	2,176
▶ b	Routing number 122000247 ▶ c Type: ☒ Checking ☐ Savings		
▶ d	Account number 5561224063		
75	Amount of line 73 you want **applied to your 2013 estimated tax** ▶ 75		

Direct deposit? See instructions.

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶	76	
77	Estimated tax penalty (see instructions) 77		

Third Party Designee

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

Designee's name ▶ Preparer Phone no. ▶ 626-285-1221 Personal identification number (PIN) ▶ 15833

Sign Here

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

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

Your signature	Date	Your occupation	Daytime phone number
		MANAGER	(626) 382-8097
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		MANAGER	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
NATALIE LEE, EA	NATALIE LEE, EA	4/9/2013		P00215833

Firm's name ▶ LA FIRST TAX & FINANCIAL SERVICES Firm's EIN ▶ 26-1703414
Firm's address ▶ 9067 LAS TUNAS DR. TEMPLE CITY CA 91780-1901 Phone no. (626) 285 1221

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

▶ Information about Schedule A and its separate instructions is at *www.irs.gov/form1040.*

▶ Attach to Form 1040.

OMB No. 1545-0074

2012

Attachment Sequence No. 07

Name(s) shown on Form 1040: TAWEI JAO and MEI LING CHEN

Your social security number: 609-37-6663

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1			
	2	Enter amount from Form 1040, line 38 . . [2] 8,830				
	3	Multiply line 2 by 7.5% (.075)	3	662		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	
Taxes You Paid	5	State and local (a [X] Income taxes, **or** b [ ] General sales taxes)	5	475		
	6	Real estate taxes (see instructions)	6	5,444		
	7	Personal property taxes	7			
	8	Other taxes. List type and amount ▶	8			
	9	Add lines 5 through 8			9	5,919
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	6,109		
Note. Your mortgage interest deduction may be limited (see instructions).	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 ▶ Name Address TIN	11			
	12	Points not reported to you on Form 1098. See instructions for special rules	12			
	13	Mortgage insurance premiums (see instructions)	13			
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14			
	15	Add lines 10 through 14			15	6,109
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16			
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17			
	18	Carryover from prior year	18			
	19	Add lines 16 through 18			19	
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21			
	22	Tax preparation fees	22	500		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23			
	24	Add lines 21 through 23	24	500		
	25	Enter amount from Form 1040, line 38 . . [25] 8,830				
	26	Multiply line 25 by 2% (.02)	26	177		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	323
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶			28	
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40			29	12,351
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ [ ]				

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/form1040*.**

OMB No. 1545-0074

2012

Attachment Sequence No. 13

Name(s) shown on return: TAWEI JAO and MEI LING CHEN

Your social security number: 609-37-6663

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 2012 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	18487 DEL BONITA STREET ROWLAND HEIGHTS, CA 91748
B	
C	

1b	Type of Property (from list below)	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.		Fair Rental Days	Personal Use Days	QJV
A	1		A			
B			B			
C			C			

Type of Property:

1 Single Family Residence　3 Vacation/Short-Term Rental　5 Land　7 Self-Rental
2 Multi-Family Residence　4 Commercial　6 Royalties　8 Other (describe)

Income:	**Properties:**		A	B	C
3	Rents received	3	21,150		
4	Royalties received	4			
Expenses:					
5	Advertising	5			
6	Auto and travel (see instructions)	6			
7	Cleaning and maintenance	7	451		
8	Commissions	8			
9	Insurance	9	752		
10	Legal and other professional fees	10			
11	Management fees	11			
12	Mortgage interest paid to banks, etc. (see instructions)	12	9,900		
13	Other interest	13			
14	Repairs	14	1,992		
15	Supplies	15			
16	Taxes	16	6,638		
17	Utilities	17			
18	Depreciation expense or depletion	18	5,791		
19	Other (list) ▶	19			
20	Total expenses. Add lines 5 through 19	20	25,524		
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**	21	-4,374		
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	(4,374)	( )	( )

23 a	Total of all amounts reported on line 3 for all rental properties	23a	21,150
b	Total of all amounts reported on line 4 for all royalty properties	23b	
c	Total of all amounts reported on line 12 for all properties	23c	9,900
d	Total of all amounts reported on line 18 for all properties	23d	5,791
e	Total of all amounts reported on line 20 for all properties	23e	25,524
24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(4,374)
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	26	-4,374

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

HTA

Name(s) shown on return. Do not enter name and social security number if shown on other side.
TAWEI JAO and MEI LING CHEN

Your social security number 609-37-6663

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

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	PW TEC CORP	S	☐	45-4241621	☐
B			☐		☐
C			☐		☐
D			☐		☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K–1	(h) Nonpassive loss from Schedule K–1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K–1
A			776		
B					
C					
D					
29 a Totals					
b Totals			776		

30	Add columns (g) and (j) of line 29a	30	
31	Add columns (f), (h), and (i) of line 29b	31	(776)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	32	-776

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K–1	(e) Deduction or loss from Schedule K–1	(f) Other income from Schedule K–1
A				
B				
34 a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	37	

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

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

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

Part V Summary

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	-5,150
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

► Information about Form 6251 and its separate instructions is at *www.irs.gov/form6251.*

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012

Attachment Sequence No. 32

Name(s) shown on Form 1040 or Form 1040NR: TAWEI JAO and MEI LING CHEN

Your social security number: 609-37-6663

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	-3,521
2	Medical and dental. Enter the **smaller** of Schedule A (Form 1040), line 4, **or** 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), line 9	3	5,919
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line.	4	6,109
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	323
6	Skip this line. It is reserved for future use	6	
7	Tax refund from Form 1040, line 10 or line 21	7	( )
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	34,130
11	Alternative tax net operating loss deduction	11	( )
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock (7% of gain excluded under section 1202)	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	44
19	Passive activities (difference between AMT and regular tax income or loss)	19	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	( )
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately, see instructions.)	28	43,004

Part II Alternative Minimum Tax (AMT)

29	Exemption. See instructions	29	78,750
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. • **All others:** If line 30 is $175,000 or less ($87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result.	31	
32	Alternative minimum tax foreign tax credit (see instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31	33	
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	34	
35	**AMT.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

▶ *Complete and attach to Form 1040A or 1040 only if you have a qualifying child.*

▶ Information about Schedule EIC (Form 1040A or 1040) and its instructions is at *www.irs.gov/form1040.*

1040A
1040
EIC

OMB No. 1545-0074

2012

Attachment Sequence No. **43**

Name(s) shown on return	**Your social security number**
TAWEI JAO and MEI LING CHEN	609-37-6663

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

CAUTION

- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See page 2 for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

	Child 1	**Child 2**	**Child 3**
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name: YUN Last name: JAO	First name: YUEH Last name: JAO	First name: LU Last name: JAO
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2012. If your child was born and died in 2012 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	609-37-7415	609-37-1981	609-37-1982
3 Child's year of birth	Year 1992 *If born after 1993 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year 1993 *If born after 1993 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year 1996 *If born after 1993 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*
4 a Was the child under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)?	[X] **Yes.** ***Go to line 5.*** [ ] **No.** ***Go to line 4b.***	[X] **Yes.** ***Go to line 5.*** [ ] **No.** ***Go to line 4b.***	[ ] **Yes.** ***Go to line 5.*** [ ] **No.** ***Go to line 4b.***
b Was the child permanently and totally disabled during any part of 2012?	[ ] **Yes.** ***Go to line 5.*** [ ] **No.** The child is not a qualifying child.	[ ] **Yes.** ***Go to line 5.*** [ ] **No.** The child is not a qualifying child.	[ ] **Yes.** ***Go to line 5.*** [ ] **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	Daughter	Daughter	Daughter
6 Number of months child lived with you in the United States during 2012 • If the child lived with you for more than half of 2012 but less than 7 months, enter "7." • If the child was born or died in 2012 and your home was the child's home for more than half the time he or she was alive during 2012, enter "12."	12 months *Do not enter more than 12 months.*	12 months *Do not enter more than 12 months.*	12 months *Do not enter more than 12 months.*

SCHEDULE 8812 (Form 1040A or 1040)

Department of the Treasury Internal Revenue Service (99)

Child Tax Credit

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ Information about Schedule 8812 and its separate instructions is at *www.irs.gov/form1040.*

OMB No. 1545-0074

2012

Attachment Sequence No. 47

Name(s) shown on return	Your social security number
TAWEI JAO and MEI LING CHEN	609-37-6663

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)

CAUTION

Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.
If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

A For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

B For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

C For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

D For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

Note. If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here . . . . . ▶ ☐

Part II Additional Child Tax Credit Filers

1	**1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). **1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33). **1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48). If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.				1	1,000
2	Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48				2	
3	Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit				3	1,000
4 a	Earned income (see separate instructions)		4a	47,500		
b	Nontaxable combat pay (see separate instructions)	4b				
5	Is the amount on line 4a more than $3,000? ☐ **No.** Leave line 5 blank and enter -0- on line 6. ☒ **Yes.** Subtract $3,000 from the amount on line 4a. Enter the result . . .		5	44,500		
6	Multiply the amount on line 5 by 15% (.15) and enter the result				6	6,675
	Next. Do you have three or more qualifying children? ☒ **No.** If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the **smaller** of line 3 or line 6 on line 13. ☐ **Yes.** If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.					

Part III Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see separate instructions	7		
8	**1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60. **1040A filers:** Enter -0-. **1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.	8		
9	Add lines 7 and 8	9		
10	**1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 69. **1040A filers:** Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions). **1040NR filers:** Enter the amount from Form 1040NR, line 65.	10		
11	Subtract line 10 from line 9. If zero or less, enter -0-		11	
12	Enter the **larger** of line 6 or line 11 . . . . **Next,** enter the **smaller** of line 3 or line 12 on line 13.		12	

Part IV Additional Child Tax Credit

13	**This is your additional child tax credit**	13	1,000

Enter this amount on Form 1040, line 65, Form 1040A, line 39, or Form 1040NR, line 63.

Form **8889**

Department of the Treasury
Internal Revenue Service

Health Savings Accounts (HSAs)

► **Information about Form 8889 and its separate instructions is available at *www.irs.gov/form8889*.**

► **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2012

Attachment Sequence No. **53**

Name(s) shown on Form 1040 or Form 1040NR	Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ►
MEI LING CHEN	609-37-6664

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I — HSA Contributions and Deduction.
See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2012 (see instructions) . . . ► ☐ Self-only ☐ Family		
2	HSA contributions you made for 2012 (or those made on your behalf), including those made from January 1, 2013, through April 15, 2013, that were for 2012. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions) . . .	2	
3	If you were under age 55 at the end of 2012, and on the first day of **every** month during 2012, you were, or were considered, an eligible individual with the **same** coverage, enter $3,100 ($6,250 for family coverage). **All others**, see the instructions for the amount to enter . . .	3	
4	Enter the amount you and your employer contributed to your Archer MSAs for 2012 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2012, also include any amount contributed to your spouse's Archer MSAs . . .	4	
5	Subtract line 4 from line 3. If zero or less, enter -0- . . .	5	
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2012, see the instructions for the amount to enter . . .	6	
7	If you were age 55 or older at the end of 2012, married, and you or your spouse had family coverage under an HDHP at any time during 2012, enter your additional contribution amount (see instructions) . . .	7	
8	Add lines 6 and 7 . . .	8	
9	Employer contributions made to your HSAs for 2012 . . . [9]		
10	Qualified HSA funding distributions . . . [10]		
11	Add lines 9 and 10 . . .	11	
12	Subtract line 11 from line 8. If zero or less, enter -0- . . .	12	
13	**HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25 . . .	13	
	Caution: *If line 2 is more than line 13, you may have to pay an additional tax (see instructions).*		

Part II — HSA Distributions.
If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14 a	Total distributions you received in 2012 from all HSAs (see instructions) . . .	14a	516
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions) . . .	14b	
c	Subtract line 14b from line 14a . . .	14c	516
15	Unreimbursed qualified medical expenses (see instructions) . . .	15	
16	**Taxable HSA distributions.** Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount . . .	16	516
17 a	If any of the distributions included on line 16 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here . . . ► ☐		
b	**Additional 20% tax** (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HSA" and the amount . . .	17b	103

Part III **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18		
19	Qualified HSA funding distribution	19		
20	**Total income.** Add lines 18 and 19. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount	20		
21	**Additional tax.** Multiply line 20 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HDHP" and the amount	21		

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172
2012
Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
TAWEI JAO	Sch E: 01 - RESIDENTIAL RENTAL PROPERTY	609-37-6663

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	3,912
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	500,000

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 2011 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 2013. 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	1,957
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 2012	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 ▶ ☐		

Section B - Assets Placed in Service During 2012 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		1,955	7	HY	200DB	279
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	1/1/2012	102,000	27.5 yrs.	MM	S/L	3,555
			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 2012 Tax Year Using the Alternative Depreciation System

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

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	5,791
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	

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.
▶ Information about Form 8582 and its instructions is available at www.irs.gov/form8582.

OMB No. 1545-1008
2012
Attachment Sequence No. 88

Name(s) shown on return	Identifying number
TAWEI JAO and MEI LING CHEN	609-37-6663

Part I 2012 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.)				
1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a			
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(4,374)		
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	( )		
d	Combine lines 1a, 1b, and 1c			1d	(4,374)
	Commercial Revitalization Deductions From Rental Real Estate Activities				
2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a	( )		
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	( )		
c	Add lines 2a and 2b			2c	( )
	All Other Passive Activities				
3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a			
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	( )		
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	( )		
d	Combine lines 3a, 3b, and 3c			3d	
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			4	(4,374)

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.*

5	Enter the **smaller** of the loss on line 1d or the loss on line 4			5	4,374
6	Enter $150,000. If married filing separately, see instructions	6	150,000		
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7	13,204		
	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.*				
8	Subtract line 7 from line 6	8	136,796		
9	Multiply line 8 by 50% (.5). **Do not** enter more than $25,000. If married filing separately, see instructions			9	25,000
10	Enter the **smaller** of line 5 or line 9			10	4,374

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.*

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

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	
16	**Total losses allowed from all passive activities for 2012.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	4,374

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.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Sch E: RESIDENTIAL RENTAL PROPERTY		4,374			4,374
Total. Enter on Form 8582, lines 1a, 1b, and 1c . . . . ▶		4,374			

Worksheet 2—For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b . . . . ▶			

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
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.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Sch E: RESIDENTIAL RENTAL PROPERTY	Sch E, Prop #1	4,374	1.000000	4,374	
Total . . . . ▶		4,374	**1.00**	4,374	

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total . . . . ▶			**1.00**	

Worksheet 6—Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Sch E: RESIDENTIAL RENTAL PROPERTY	Sch E, Prop #1	4,374		4,374
Total . . . . ▶		4,374		4,374

Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . ▶					
b Net income from form or schedule . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . ▶					
b Net income from form or schedule . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . ▶					
b Net income from form or schedule . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total . . . . ▶			**1.00**		

Form **8867**

Department of the Treasury
Internal Revenue Service

Paid Preparer's Earned Income Credit Checklist

▶ **To be completed by preparer and filed with Form 1040, 1040A, or 1040EZ.**

▶ **Information about Form 8867 and its separate instructions is at *www.irs.gov/form8867*.**

OMB No. 1545-1629

2012

Attachment Sequence No. **177**

Taxpayer name(s) shown on return	Taxpayer's social security number
TAWEI JAO and MEI LING CHEN	609-37-6663

For the definitions of the following terms, see **Pub. 596**.

- **Investment Income**
- **Qualifying Child**
- **Earned Income**
- **Full-time Student**

Part I All Taxpayers

1 Enter preparer's name and PTIN ▶ NATALIE LEE, EA P00215833

2 Is the taxpayer's filing status married filing separately? . . . . . ☐ **Yes** ☒ **No**

▶ If you checked **"Yes"** on line 2, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.

3 Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work or is valid for EIC purposes? See the instructions before answering . . . . ☒ **Yes** ☐ **No**

▶ If you checked **"No"** on line 3, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.

4 Is the taxpayer filing Form 2555 or Form 2555-EZ (relating to the exclusion of foreign earned income)? . . . . . ☐ **Yes** ☒ **No**

▶ If you checked **"Yes"** on line 4, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.

5a Was the taxpayer a nonresident alien for any part of 2012? . . . . . ☐ **Yes** ☒ **No**

▶ If you checked **"Yes"** on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.

b Is the taxpayer's filing status married filing jointly? . . . . . ☐ **Yes** ☐ **No**

▶ If you checked **"Yes"** on line 5a and **"No"** on line 5b, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.

6 Is the taxpayer's **investment income** more than $3,200? See Rule 6 in Pub. 596 before answering. . . ☐ **Yes** ☒ **No**

▶ If you checked **"Yes"** on line 6, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.

7 Could the taxpayer, or the taxpayer's spouse if filing jointly, be a **qualifying child** of another person for 2012? If the taxpayer's filing status is married filing jointly, check "No." Otherwise, see Rule 10 (Rule 13 if the taxpayer does not have a qualifying child) in Pub. 596 before answering . . . . ☐ **Yes** ☒ **No**

▶ If you checked **"Yes"** on line 7, **stop;** the taxpayer **cannot** take the EIC. Otherwise, go to Part II or Part III, whichever applies.

Part II Taxpayers With a Child

		Child 1	Child 2	Child 3
	Caution. If there is more than one child, complete lines 8 through 14 for one child before going to the next column.			
8	Child's name	YUN JAO	YUEH JAO	LU JAO
9	Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them?	[X] Yes [ ] No	[X] Yes [ ] No	[X] Yes [ ] No
10	Is either of the following true? • The child is unmarried, or • The child is married, can be claimed as the taxpayer's dependent, and is not filing a joint return (or is filing it only as a claim for refund).	[X] Yes [ ] No	[X] Yes [ ] No	[X] Yes [ ] No
11	Did the child live with the taxpayer in the United States for over half of the year? See the instructions before answering	[X] Yes [ ] No	[X] Yes [ ] No	[X] Yes [ ] No
12	Was the child (at the end of 2012)— • Under age 19 and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), • Under age 24, a full-time student, and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), or • Any age and permanently and totally disabled?	[X] Yes [ ] No	[X] Yes [ ] No	[X] Yes [ ] No
	▶ If you checked **"Yes"** on lines 9, 10, 11, **and** 12, the child is the taxpayer's qualifying child; go to line 13a. If you checked **"No"** on line 9, 10, 11, **or** 12, the child is not the taxpayer's qualifying child; see the instructions for line 12.			
13 a	Could any other person check "**Yes**" on lines 9, 10, 11, **and** 12 for the child?	[ ] Yes [X] No	[ ] Yes [X] No	[ ] Yes [X] No
	▶ If you checked "**No**" on line 13a, go to line 14. Otherwise, go to line 13b.			
b	Enter the child's relationship to the other person(s)			
c	Under the tiebreaker rules, is the child treated as the taxpayer's qualifying child? See the instructions before answering	[X] Yes [ ] No [ ] Don't know	[X] Yes [ ] No [ ] Don't know	[X] Yes [ ] No [ ] Don't know
	▶ If you checked **"Yes"** on line 13c, go to line 14. If you checked **"No,"** the taxpayer **cannot** take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the **Note** at the bottom of this page. If you checked **"Don't know,"** explain to the taxpayer that, under the tiebreaker rules, the taxpayer's EIC and other tax benefits may be disallowed. Then, if the taxpayer wants to take the EIC based on this child, complete lines 14 and 15. If not, and there are no other qualifying children, the taxpayer cannot take the EIC, including the EIC for taxpayers without a qualifying child; do not complete Part III. If there is more than one child, see the **Note** at the bottom of this page.			
14	Does the qualifying child have an SSN that allows him or her to work or is valid for EIC purposes? See the instructions before answering	[X] Yes [ ] No	[X] Yes [ ] No	[X] Yes [ ] No
	▶ If you checked **"No"** on line 14, the taxpayer **cannot** take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the **Note** at the bottom of this page. If you checked **"Yes"** on line 14, continue.			
15	Are the taxpayer's **earned income** and **adjusted gross income** each less than the limit that applies to the taxpayer for 2012? See Pub. 596 for the limit			[X] Yes [ ] No
	▶ If you checked **"No"** on line 15, **stop**; the taxpayer **cannot** take the EIC. If you checked **"Yes"** on line 15, the taxpayer can take the EIC. Complete **Schedule EIC** and attach it to the taxpayer's return. If there are two or three qualifying children with valid SSNs, list them on Schedule EIC in the same order as they are listed here. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to see if **Form 8862** must be filed. Go to line 20.			
	Note. If you checked **"No"** on line 13c or 14 but there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children). Also do this if you checked **"Don't know"** on line 13c and the taxpayer is not taking the EIC based on this child.			

Part III **Taxpayers Without a Qualifying Child**

16 Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period. See Pub. 596.) ☐ **Yes** ☐ **No**

▶ If you checked **"No"** on line 16, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.

17 Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2012? See the instructions before answering . . . . ☐ **Yes** ☐ **No**

▶ If you checked **"No"** on line 17, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.

18 Is the taxpayer, or the taxpayer's spouse if filing jointly, eligible to be claimed as a dependent on anyone else's federal income tax return for 2012? If the taxpayer's filing status is married filing jointly, check "No." . . . . ☐ **Yes** ☐ **No**

▶ If you checked **"Yes"** on line 18, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.

19 Are the taxpayer's **earned income** and **adjusted gross income** each less than the limit that applies to the taxpayer for 2012? See Pub. 596 for the limit . . . . ☐ **Yes** ☐ **No**

▶ If you checked **"No"** on line 19, **stop;** the taxpayer **cannot** take the EIC. If you checked **"Yes"** on line 19, the taxpayer can take the EIC. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to find out if **Form 8862** must be filed. Go to line 20.

Part IV **Due Diligence Requirements**

20 Did you complete Form 8867 based on current information provided by the taxpayer or reasonably obtained by you? . . . . ☒ **Yes** ☐ **No**

21 Did you complete the EIC worksheet found in the Form 1040, 1040A, or 1040EZ instructions (or your own worksheet that provides the same information as the 1040, 1040A, or 1040EZ worksheet)? . . . ☒ **Yes** ☐ **No**

22 If any qualifying child was not the taxpayer's son or daughter, did you ask why the parents were not claiming the child and document the answer? . . . . ☐ **Yes** ☐ **No** ☒ **Does not apply**

23 If the answer to question 13a is "Yes" (indicating that the child lived for more than half the year with someone else who could claim the child for the EIC), did you explain the tiebreaker rules and possible consequences of another person claiming your client's qualifying child? . . . . ☐ **Yes** ☐ **No** ☒ **Does not apply**

24 Did you ask this taxpayer any additional questions that are necessary to meet your knowledge requirement? See the instructions before answering . . . . ☒ **Yes** ☐ **No** ☐ **Does not apply**

To comply with the EIC knowledge requirement, you must not know or have reason to know that any information used to determine the taxpayer's eligibility for, and the amount of, the EIC is incorrect. You may not ignore the implications of information furnished to or known by you, and you must make reasonable inquiries if the information furnished appears to be incorrect, inconsistent, or incomplete. At the time you make these inquiries, you must document in your files the inquiries you made and the taxpayer's responses.

25 Did you document the additional questions you asked and your client's answers? . . . . ☒ **Yes** ☐ **No** ☐ **Does not apply**

26 Which documents below, if any, did you rely on to determine EIC eligibility for the qualifying child(ren) listed on Schedule EIC? Check all that apply. **Keep a copy of any documents you relied on.** See the instructions before answering. If there is no qualifying child, check box a. If there is no disabled child, check box o.

Residency of Qualifying Child(ren)

☐	**a**	No qualifying child	☐	**i**	Place of worship statement
☒	**b**	School records or statement	☐	**j**	Indian tribal official statement
☐	**c**	Landlord or property management statement	☐	**k**	Employer statement
☐	**d**	Health care provider statement	☐	**l**	Other (specify) ▼
☐	**e**	Medical records			
☐	**f**	Child care provider records			
☐	**g**	Placement agency statement			
☐	**h**	Social service records or statement	☐	**m**	Did not rely on any documents, but made notes in file
			☐	**n**	Did not rely on any documents

Disability of Qualifying Child(ren)

☒	**o**	No disabled child	☐	**s**	Other (specify) ▼
☐	**p**	Doctor statement			
☐	**q**	Other health care provider statement			
☐	**r**	Social services agency or program statement	☐	**t**	Did not rely on any documents, but made notes in file
			☐	**u**	Did not rely on any documents

27 If a Schedule C is included with this return, which documents or other information, if any, did you rely on to confirm the existence of the business and to figure the amount of Schedule C income and expenses reported on the return? Check all that apply. **Keep a copy of any documents you relied on.** See the instructions before answering. If there is no Schedule C, check box a.

Documents or Other Information

☒	**a**	No Schedule C	☐	**h**	Bank statements
☐	**b**	Business license	☐	**i**	Reconstruction of income and expenses
☐	**c**	Forms 1099	☐	**j**	Other (specify) ▼
☐	**d**	Records of gross receipts provided by taxpayer			
☐	**e**	Taxpayer summary of income			
☐	**f**	Records of expenses provided by taxpayer	☐	**k**	Did not rely on any documents, but made notes in file
☐	**g**	Taxpayer summary of expenses	☐	**l**	Did not rely on any documents

► You have complied with all the due diligence requirements if you:

1. Completed the actions described on lines 20 and 21 and checked **"Yes"** on those lines,
2. Completed the actions described on lines 22, 23, 24, and 25 (if they apply) and checked **"Yes"** (or **"Does not apply"**) on those lines,
3. Submit Form 8867 in the manner required, **and**
4. Keep all five of the following records for 3 years from the latest of the dates specified in the instructions under *Document Retention:*
   a. Form 8867, Paid Preparer's Earned Income Credit Checklist,
   b. The EIC worksheet(s) or your own worksheet(s),
   c. Copies of any taxpayer documents you relied on to determine eligibility for or amount of EIC,
   d. A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained, and
   e. A record of any additional questions you asked and your client's answers.

► If you checked **"No"** on line 20, 21, 22, 23, 24, or 25, you have not complied with all the due diligence requirements and may have to pay a $500 penalty for each failure to comply.

For Privacy Notice, get form FTB 1131.

California Resident Income Tax Return 2012

FORM **540** C1 **Side 1**

APE

ATTACH FEDERAL RETURN

P
AC
A
R
RP

609-37-6663 JAO 609-37-6664 12
TAWEI JAO
MEILING CHEN

18602 LA GUARDIA ST
ROWLAND HEIGHTS CA 91748 10-10-1966 08-29-1967

01	2	45	404	APE	0
06		46	405	FS	
09	00	47	406	3800	
10	04 1284	48	407	3803	
11	1492	61	408	SCHG1	
12	47500	62	410	5870A	
13	8830	63	412	5805 5805F	
14	516	64	413	DESIGNEE	1
16	34130	71	414	TPIDP00215833	
17	42444	72	419	FN 261703414	
18	11876	73	420	CCF	
19	30568	74	421	3805P	
31	463	75	422	NQDC	
32	1492	91	423	3540	
33		92	110	3805Z	
34		93	111	3807	
35		94	112	3808	
40		95	113	3809	
41		400	115	3549A	
42		401	116	IRC1341	
43		402	117		
44		403			

YUN JAO
DAUGHTER
YUEH JAO
DAUGHTER
LU JAO
DAUGHTER
CHINSU CHENLIAO
PARENT

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Sign Here

It is unlawful to forge a spouse's/ RDP's signature.

Joint tax return? (see page 17)

Your signature ____ Spouse's/RDP's signature (if a joint tax return, both must sign) ____

Daytime phone number (optional) (626) 382-8097 Date ____

Your email address (optional). Enter only one. ____

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) ● PTIN
NATALIE LEE, EA P00215833

Firm's name (or yours, if self-employed) Firm's address 9067 LAS TUNAS DR. ● FEIN
LA FIRST TAX & FINANCIAL SERVICES TEMPLE CITY, CA 91780-1901 26-1703414

Do you want to allow another person to discuss this tax return with us? (see page 17) . . . . ● [X] Yes [ ] No

NATALIE LEE 626-285-1221
Print Third Party Designee's Name Telephone Number

Your name: TAWEI JAO Your SSN or ITIN: 609-37-6663

Filing Status

1 ☐ Single
2 ☒ Married/RDP filing jointly (see page 3).
3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here
4 ☐ Head of household (with qualifying person) (see page 3)
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse/RDP died.
If your California filing status is different from your federal filing status, check the box here ☐

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here (see page 7) 6 ☐

Exemptions

Whole dollars only

7 **Personal:** If you checked 1, 3, or 4 above, enter 1 in the box. If you checked 2 or 5, enter 2 in the box. If you checked the box on line 6, see page 7 — 7 [2] X $104 = $ 208.

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 — 8 [ ] X $104 = $

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 — 9 [ ] X $104 = $

10 **Dependents: Do not include yourself or your spouse/RDP.**

First name	Last name	Dependent's relationship to you
YUN	JAO	Daughter
YUEH	JAO	Daughter
LU	JAO	Daughter
CHIN-SU	CHEN LIAO	Parent

Total dependent exemptions — 10 [4] X $321 = $ 1,284.

11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32 — 11 $ 1,492.

Taxable Income

12	State wages from your Form(s) W-2, box 16.	12	47,500
13	Enter federal adjusted gross income from Form 1040, line 37; Form 1040A, line 21; Form 1040EZ, line 4	13	8,830
14	California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B	14	516
15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses (see page 9)	15	8,314
16	California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C	16	34,130
17	California adjusted gross income. Combine line 15 and line 16	17	42,444
18	Enter the larger of your CA **standard deduction OR** your CA **itemized deductions**	18	11,876
19	Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0-	19	30,568

Tax

31	Tax. Check box if from: ☒ Tax Table ☐ Tax Rate Schedule ☐ FTB 3800 ☐ FTB 3803	31	463
32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than $169,730 (see page 10)	32	1,492
33	Subtract line 32 from line 31. If less than zero, enter -0-	33	
34	Tax (see page 11). Check box if from: ☐ Schedule G-1 ☐ Form FTB 5870A	34	
35	Add line 33 and line 34	35	

Special Credits

40	Nonrefundable Child and Dependent Care Expenses Credit (see page 11). Attach form FTB 3506	40	
41	New jobs credit, amount generated (see page 11)	41	
42	New jobs credit, amount claimed (see page 11)	42	
43	Credit ____ Code ____ amount	43	
44	Credit ____ Code ____ amount	44	
45	To claim more than two credits (see page 12)	45	
46	Nonrefundable renter's credit (see page 12)	46	
47	Add line 40 and line 42 through line 46. These are your total credits	47	
48	Subtract line 47 from line 35. If less than zero, enter -0-	48	

Other Taxes

61	Alternative minimum tax. Attach Schedule P (540)	61	
62	Mental Health Services Tax (see page 13)	62	
63	Other taxes and credit recapture (see page 13)	63	
64	Add line 48, line 61, line 62, and line 63. This is your total tax	64	

Payments

71	California income tax withheld (see page 13)	71	
72	2012 CA estimated tax and other payments (see page 13)	72	
73	Real estate and other withholding (see page 13)	73	
74	Excess SDI (or VPDI) withheld (see page 13)	74	
75	Add line 71, line 72, line 73, and line 74. These are your total payments (see page 14)	75	

Your name: TAWEI JAO Your SSN or ITIN: 609-37-6663

Overpaid Tax/ Tax Due

91	Overpaid tax. If line 75 is more than line 64, subtract line 64 from line 75	91	
92	Amount of line 91 you want applied to your **2013** estimated tax	● 92	
93	Overpaid tax available this year. Subtract line 92 from line 91	● 93	
94	Tax due. If line 75 is less than line 64, subtract line 75 from line 64	94	

Use Tax

95 Use Tax. **This is not a total line** (see page 14) ● 95 ____ 00

Contributions

	Code	Amount
California Seniors Special Fund (see page 23)	● 400	00
Alzheimer's Disease/Related Disorders Fund	● 401	00
California Fund for Senior Citizens	● 402	00
Rare and Endangered Species Preservation Program	● 403	00
State Children's Trust Fund for the Prevention of Child Abuse	● 404	00
California Breast Cancer Research Fund	● 405	00
California Firefighters' Memorial Fund	● 406	00
Emergency Food for Families Fund	● 407	00
California Peace Officer Memorial Foundation Fund	● 408	00
California Sea Otter Fund	● 410	00
Municipal Shelter Spay-Neuter Fund	● 412	00
California Cancer Research Fund	● 413	00
ALS/Lou Gehrig's Disease Research Fund	● 414	00
Child Victims of Human Trafficking Fund	● 419	00
California YMCA Youth and Government Fund	● 420	00
California Youth Leadership Fund	● 421	00
School Supplies for Homeless Children Fund	● 422	00
State Parks Protection Fund/Parks Pass Purchase	● 423	00
110 Add code 400 through code 423. This is your total contribution	● 110	00

Amount You Owe

111 **AMOUNT YOU OWE.** Add line 94, line 95, and line 110 (see page 15). **Do Not Send Cash.**
Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0009** ● 111
Pay online – Go to **ftb.ca.gov** for more information.

Interest and Penalties

112	Interest, late return penalties, and late payment penalties	112	
113	Underpayment of estimated tax. Check box: ☐ **FTB 5805 attached** ☐ **FTB 5805F attached**	● 113	
114	Total amount due (see page 17). Enclose, but **do not** staple, any payment	114	

Refund and Direct Deposit

115 **REFUND OR NO AMOUNT DUE.** Subtract line 95 and line 110 from line 93 (see page 17). Mail to:
FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0009 ● 115

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip (see page 17).

Have you verified the routing and account numbers? Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

☐ Checking ☐ Savings

● Routing number ● Type ● Account number ● 116 Direct deposit amount

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

☐ Checking ☐ Savings

● Routing number ● Type ● Account number ● 117 Direct deposit amount

TAXABLE YEAR **2012**

Depreciation and Amortization Adjustments

Do not complete this form if your California depreciation amounts are the same as federal amounts.

CALIFORNIA FORM **3885A**

Name(s) as shown on tax return	SSN or ITIN
TAWEI JAO and MEI LING CHEN	609-37-6663

Part I Identify the Activity as Passive or Nonpassive. (See instructions.)

1 [X] This form is being completed for a passive activity.

[ ] This form is being completed for a nonpassive activity.

Business or activity to which form FTB 3885A relates: Sch E: 01 - RESIDENTIAL RENTAL PROPERTY

Part II Election to Expense Certain Tangible Property (IRC Section 179).

2 Enter the amount from line 12 of the Tangible Property Expense Worksheet in the instructions . . . 2

Part III Depreciation

	(a) Description of property placed in service	(b) Date placed in service	(c) California basis for depreciation	(d) Method	(e) Life or rate	(f) California depreciation deduction
3	See Attached Statement					4,115.

4	Add the amounts on line 3, column (f) . . .	4	4,115.
5	California depreciation for assets placed in service prior to 2012 . . .	5	
6	Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5 . . .	6	4,115.
7	Total federal depreciation from this activity. Enter depreciation from federal Form 4562, line 22 . . .	7	5,791.
8 a	If line 6 is **more** than line 7, enter the difference here and see instructions . . .	8a	
b	If line 6 is **less** than line 7, enter the difference here and see instructions . . .	8b	1,676.

Part IV Amortization

	(a) Description of cost	(b) Date amortization begins	(c) California basis for amortization	(d) Code section	(e) Period or percentage	(f) California amortization deduction
9						

10	Total California amortization from this activity. Add the amounts on line 9, column (f) . . .	10	
11	California amortization of costs that began before 2012 . . .	11	
12	Total California amortization from this activity. Add the amounts on line 10 and line 11 . . .	12	
13	Total federal amortization from this activity. Enter amortization from federal Form 4562, line 44 . . .	13	
14 a	If line 12 is **more** than line 13, enter the difference here and see instructions . . .	14a	
b	If line 12 is **less** than line 13, enter the difference here and see instructions . . .	14b	

Instructions for Form FTB 3885A

Depreciation and Amortization Adjustments

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2009,** and to the California Revenue and Taxation Code (R&TC).

General Information

In general, for taxable years beginning on or after January 1, 2010, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2009. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to **ftb.ca.gov** and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540 or 540NR), and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the tax booklets. Taxpayers should not consider the tax booklets as authoritative law.

Purpose

Use form FTB 3885A, Depreciation and Amortization Adjustments, **only** if there is a difference between the amount of depreciation and amortization allowed as a deduction using California law and the amount allowed using federal law. California law and federal law have not always allowed the same depreciation methods, special credits, or accelerated write-offs. As a result, the recovery periods or the basis on which the depreciation is figured for California may be different from the amounts used for federal purposes. You will probably have reportable differences if all or part of your assets were placed in service:

- **Before January 1, 1987.** California disallowed depreciation under the federal accelerated cost recovery system (ACRS). Continue to figure California depreciation for those assets in the same manner as in prior years for those assets.
- **On or after January 1, 1987.** California provides special credits and accelerated write-offs that affect the California basis of qualifying assets. California did not conform to all changes to federal law enacted in 1993; therefore, the California basis or recovery periods may be different for some assets.
- **On or after September 11, 2001.** If you claimed the 30% additional depreciation for federal purposes, California has not conformed to the

TAXABLE YEAR **2012** **California Adjustments — Residents** SCHEDULE **CA (540)**

Important: Attach this schedule behind Form 540, Side 3 as a supporting California schedule.

Name(s) as shown on tax return: TAWEI JAO and MEI LING CHEN

SSN or ITIN: 609-37-6663

Part I Income Adjustment Schedule

Section A – Income

		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
7	Wages, salaries, tips, etc. See instructions before making an entry in column B or C 7	47,500.		
8	Taxable interest (b) ____ . . . . 8(a)	94.		
9	Ordinary dividends. See instructions. (b) ____ . . . . 9(a)			
10	Taxable refunds, credits, offsets of state and local income taxes 10			
11	Alimony received 11			
12	Business income or (loss) 12			
13	Capital gain or (loss). See instructions 13			
14	Other gains or (losses) 14			
15	IRA distributions. See instructions. (a) ____ . . . . 15(b)			
16	Pensions and annuities. See instructions. (a) ____ . . . . 16(b)			
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. 17	-5,150.		
18	Farm income or (loss) 18			
19	Unemployment compensation. 19			
20	Social security benefits (a) ____ . . . . 20(b)			
21	Other income. a California lottery winnings; b Disaster loss carryover from FTB 3805V; c Federal NOL (Form 1040, line 21); d NOL carryover from FTB 3805V; e NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809; f Other (describe): HSA for Unqual Med 21	-33,614.	a ____ b ____ c d ____ e ____ f 516.	a b c 34,130. d e f ____
22	**Total.** Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B 22	8,830.	516.	34,130.

Section B – Adjustments to Income

		A	B	C
23	Educator expenses 23			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials 24			
25	Health savings account deduction 25			
26	Moving expenses 26			
27	Deductible part of self-employment tax 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 ____ Last name ____ . 31a			
32	IRA deduction 32			
33	Student loan interest deduction 33			
34	Tuition and fees 34			
35	Domestic production activities deduction 35			
36	Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instructions. 36			
37	**Total.** Subtract line 36 from line 22 in columns A, B, and C. See instructions 37	8,830.	516.	34,130.

Part II Adjustments to Federal Itemized Deductions

38	Federal itemized deductions. Enter the amount from federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28	**38**	12,351.
39	Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax), and line 8 (foreign income taxes **only**). See instructions	**39**	475.
40	Subtract line 39 from line 38	**40**	11,876.
41	Other adjustments including California lottery losses. See instructions. Specify ____________	**41**	
42	Combine line 40 and line 41	**42**	11,876.
43	**Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?** Single or married/RDP filing separately . . . **$169,730** Head of household . . . **$254,599** Married/RDP filing jointly or qualifying widow(er) . . . **$339,464** **No.** Transfer the amount on line 42 to line 43. **Yes.** Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43	**43**	11,876.
44	**Enter the larger of the amount on line 43 or your standard deduction listed below** Single or married/RDP filing separately . . . **$3,841** Married/RDP filing jointly, head of household, or qualifying widow(er) . . . **$7,682** **Transfer the amount on line 44 to Form 540, line 18**	**44**	11,876.

TAXABLE YEAR **2012**

Alternative Minimum Tax and Credit Limitations — Residents

CALIFORNIA SCHEDULE **P (540)**

Attach this schedule to Form 540.

Names as shown on Form 540	Your SSN or ITIN
TAWEI JAO and MEI LING CHEN	609-37-6663

Part I Alternative Minimum Taxable Income (AMTI) **Important:** See instructions for information regarding California/federal differences.

1	If you itemized deductions, go to line 2. If you did not itemize deductions, enter your standard deduction from Form 540, line 18, and go to line 6	1	00
2	Medical and dental expense. Enter the smaller of Schedule A (Form 1040), line 4, or 2½% (.025) of Form 1040, line 37	2	00
3	Personal property taxes and real property taxes. See instructions	3	5,444 00
4	Certain interest on a home mortgage **not** used to buy, build, or improve your home. See instructions	4	6,109 00
5	Miscellaneous itemized deductions. See instructions	5	323 00
6	Refund of personal property taxes and real property taxes. See instructions **Do not** include your state income tax refund on this line.	6	(00)
7	Investment interest expense adjustment. See instructions	7	00
8	Post-1986 depreciation. See instructions	8	44 00
9	Adjusted gain or loss. See instructions	9	00
10	Incentive stock options and California qualified stock options (CQSOs). See instructions	10	00
11	Passive activities adjustment. See instructions	11	00
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 12a	12	00

13 Other adjustment and preferences. Enter the amount, if any, for each item, a through l, and enter the total on line 13. See instructions.

a	Circulation expenditures	00	g	Mining costs	00
b	Depletion	00	h	Patron's adjustment	00
c	Installment sales	00	i	Research and experimental	00
d	Intangible drilling costs	00	j	Pollution control facilities	00
e	Long-term contracts	00	k	Tax shelter farm activities	00
f	Loss limitations	00	l	Related adjustments	00

13		13	00
14	Total Adjustments and Preferences. Combine line 1 through line 13	14	11,920 00
15	Enter taxable income from Form 540, line 19. See instructions	15	30,568 00
16	Net operating loss (NOL) deductions from Schedule CA (540), line 21d and line 21e, column B. Enter as a positive amount	16	00
17	AMTI exclusion. See instructions	17	(00)
18	If your federal adjusted gross income (AGI) is less than the amount for your filing status (listed below), skip this line and go to line 19. If you itemized deductions and your federal AGI is more than the amount for your filing status, see instructions. Single or married/RDP filing separately $169,730 Married/RDP filing jointly or qualifying widow(er) $339,464 Head of household $254,599	18	(00)
19	Combine line 14 through line 18	19	42,488 00
20	Alternative minimum tax NOL deduction. See instructions	20	00
21	**Alternative Minimum Taxable Income.** Subtract line 20 from line 19 (if married/RDP filing separately and line 21 is more than $322,495, see instructions)	21	42,488 00

Part II Alternative Minimum Tax (AMT)

22 **Exemption Amount.** (If this schedule is for a certain child under age 24, see instructions.)

If your filing status is:	And line 21 is not over:	Enter on line 22:
Single or head of household	$234,072	$62,420
Married/RDP filing jointly or qualifying widow(er)	312,095	83,225
Married/RDP filing separately	156,047	41,612

If Part I, line 21 is more than the amount shown above for your filing status, see instructions. **22** 83,225 00

23	Subtract line 22 from line 21. If zero or less, enter -0-	23	00
24	Tentative Minimum Tax. Multiply line 23 by 7.0% (.07)	24	00
25	Regular tax before credits from Form 540, line 31	25	463 00
26	**Alternative Minimum Tax.** Subtract line 25 from line 24. If zero or less, enter -0- here and on Form 540, line 61. If more than zero, enter here and on Form 540, line 61. If you make estimated tax payments for taxable year 2013, enter amount from line 26 on the 2013 Form 540-ES, Estimated Tax Worksheet, line 16. (Exception: If you have carryover credit for solar energy or commercial solar energy, first enter the result on Side 2, Part III, Section C, line 24 or 25.)	26	00

Part III Credits that Reduce Tax **Note:** Be sure to attach your credit forms to Form 540.

1	Enter the amount from Form 540, line 35	1	00
2	Enter the tentative minimum tax from Side 1, Part II, line 24	2	00

			(a) Credit amount	(b) Credit used this year	(c) Tax balance that may be offset by credits	(d) Credit carryover
	Section A – Credits that reduce excess tax.					
3	Subtract line 2 from line 1. If zero or less enter -0- and see instructions. This is your excess tax which may be offset by credits	3				
A1	**Credits that reduce excess tax and have no carryover provisions.**					
4	Code: 162 Prison inmate labor credit (FTB 3507)	4				
5	Code: 169 Enterprise zone employee credit (FTB 3553)	5				
6	Code: ______ New Home Credit or First Time Buyer Credit	6				
7	Code: 232 Child and dependent care expenses credit (FTB 3506)	7				
A2	**Credits that reduce excess tax and have carryover provisions. See instructions.**					
8	Code: ______ Credit Name: ______	8				
9	Code: ______ Credit Name: ______	9				
10	Code: ______ Credit Name: ______	10				
11	Code: ______ Credit Name: ______	11				
12	Code: 188 Credit for prior year alternative minimum tax	12				
	Section B – Credits that may reduce tax below tentative minimum tax.					
13	If Part III, line 3 is zero, enter the amount from line 1. If line 3 is more than zero, enter the total of line 2 and the last entry in column (c).	13				
B1	**Credits that reduce net tax and have no carryover provisions.**					
14	Code: 170 Credit for joint custody head of household	14				
15	Code: 173 Credit for dependent parent	15				
16	Code: 163 Credit for senior head of household	16				
17	Nonrefundable renter's credit.	17				
B2	**Credits that reduce net tax and have carryover provisions. See instructions.**					
18	Code: ______ Credit Name: ______	18				
19	Code: ______ Credit Name: ______	19				
20	Code: ______ Credit Name: ______	20				
21	Code: ______ Credit Name: ______	21				
B3	**Other state tax credit.**					
22	Code: 187 Other state tax credit	22				
	Section C – Credits that may reduce alternative minimum tax.					
23	Enter your alternative minimum tax from Side 1, Part II, line 26	23				
24	Code: 180 Solar energy credit carryover from Section B2, column (d)	24				
25	Code: 181 Commercial solar energy credit carryover from Section B2, column (d)	25				
26	Adjusted AMT. Enter the balance from line 25, column (c) here and on Form 540, line 61	26				

TAXABLE YEAR
2012

Wage and Tax Statement

CALIFORNIA SCHEDULE
W-2

Important: Attach this form to the back of your Form 540, 540A, 540 2EZ, or Form 540NR (Long or Short).

Name(s) as shown on return	SSN or ITIN
TAWEI JAO and MEI LING CHEN	609-37-6663

Caution: If this form is filled out **do not** send your Form(s) W-2 to the Franchise Tax Board. If your Form(s) W-2 are from multiple states, **attach** copies showing California tax withheld to this schedule. If this schedule is blank, attach your Form(s) W-2 to the lower front of your tax return.
All fields must be completed. DO NOT ATTACH PAYMENT TO THIS SCHEDULE.

*Employee's Social Security Number, name, and address must be the same as the information on the Form(s) W-2.

W-2 Information	1st W-2		2nd W-2	
a. Employee's social security number*	609-37-6663		609-37-6664	
b. Employer identification number (EIN)	27-0818700		27-0818700	
c. Employer's name	EVER PURE INC		EVER PURE INC	
Address	18602 LA GUARDIA ST		18602 LA GUARDIA ST	
City	ROWLAND HEIGHTS		ROWLAND HEIGHTS	
State	CA		CA	
Zip Code	91748		91748	
e. Employee's first, middle initial and last name*	TAWEI JAO		MEI LING CHEN	
f. Address*	18602 LA GUARDIA ST		18602 LA GUARDIA ST	
City*	ROWLAND HEIGHTS		ROWLAND HEIGHTS	
State*	CA		CA	
Zip Code*	91748		91748	
1. Wages, tips, other compensation	10,000.		12,500.	
2. Federal income tax withheld	188.		438.	
3. Social security wages	10,000.		12,500.	
4. Social security tax withheld	420.		525.	
6. Medicare tax withheld	145.		181.	
7. Social security tips				
8. Allocated tips (not included in box 1)				
10. Dependent care benefits				
11. Nonqualified plans				
12. Codes and amounts	Codes	Amounts	Codes	Amounts
13. Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay	☐ Statutory employee ☐ Retirement plan ☐ Third-party sick pay		☐ Statutory employee ☐ Retirement plan ☐ Third-party sick pay	
14. SDI, VPDI, or CA SDI (from box 14 or 19)	Type	Amount	Type	Amount
15. State and employer's State ID number	State: CA	Employer's state ID number: 301-7622-6	State: CA	Employer's state ID number: 301-7622-6
16. State wages, tips, etc.	10,000.		12,500.	
17. State income tax				

TAXABLE YEAR

2012

Wage and Tax Statement

CALIFORNIA SCHEDULE

W-2

Important: Attach this form to the back of your Form 540, 540A, 540 2EZ, or Form 540NR (Long or Short).

Name(s) as shown on return	SSN or ITIN
TAWEI JAO and MEI LING CHEN	609-37-6663

Caution: If this form is filled out **do not** send your Form(s) W-2 to the Franchise Tax Board. If your Form(s) W-2 are from multiple states, **attach** copies showing California tax withheld to this schedule. If this schedule is blank, attach your Form(s) W-2 to the lower front of your tax return.
All fields must be completed. DO NOT ATTACH PAYMENT TO THIS SCHEDULE.

*Employee's Social Security Number, name, and address must be the same as the information on the Form(s) W-2.

W-2 Information	1st W-2	2nd W-2
a. Employee's social security number*	609-37-6663	609-37-6664
b. Employer identification number (EIN)	45-4241621	45-4241621
c. Employer's name	PW TECH CORP	PW TECH CORP
Address	18351 COLIMA ROAD NO. 155	18351 COLIMA ROAD NO. 155
City	ROWLAND HEIGHTS	ROWLAND HEIGHTS
State	CA	CA
Zip Code	91748	91748
e. Employee's first, middle initial and last name*	TAWEI JAO	MEI LING CHEN
f. Address*	18602 LA GUARDIA ST	18602 LA GUARDIA ST
City*	ROWLAND HEIGHTS	ROWLAND HEIGHTS
State*	CA	CA
Zip Code*	91748	91748
1. Wages, tips, other compensation	13,000.	12,000.
2. Federal income tax withheld	225.	350.
3. Social security wages	13,000.	12,000.
4. Social security tax withheld	546.	504.
6. Medicare tax withheld	189.	174.
7. Social security tips		
8. Allocated tips (not included in box 1)		
10. Dependent care benefits		
11. Nonqualified plans		
12. Codes and amounts	Codes / Amounts	Codes / Amounts
13. Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay	☐ Statutory employee ☐ Retirement plan ☐ Third-party sick pay	☐ Statutory employee ☐ Retirement plan ☐ Third-party sick pay
14. SDI, VPDI, or CA SDI (from box 14 or 19)	Type / Amount	Type / Amount
15. State and employer's State ID number	State: CA / Employer's state ID number: 012-0104-5	State: CA / Employer's state ID number: 012-0104-5
16. State wages, tips, etc.	13,000.	12,000.
17. State income tax		

TAXABLE YEAR

2012

Passive Activity Loss Limitations

CALIFORNIA FORM

3801

Attach to Form 540, Long Form 540NR, Form 541, or Form 100S (S Corporations).

Name(s) as shown on return	SSN, ITIN, FEIN, or CA. corporation no.
TAWEI JAO and MEI LING CHEN	609-37-6663

Part I 2012 Passive Activity Loss

See the instructions for Worksheet 1 and Worksheet 3 for federal Form 8582 before completing Part I. Be sure to **use California amounts.**

Rental Real Estate Activities with Active Participation

1a	Activities with net income from Worksheet 1, column (a)	1a	00	
1b	Activities with net loss from Worksheet 1, column (b)	1b	(4,374) 00	
1c	Prior year unallowed losses from Worksheet 1, column (c)	1c	(0) 00	
1d	Combine line 1a, line 1b, and line 1c	1d		-4,374 00

All Other Passive Activities

2a	Activities with net income from Worksheet 2, column (a)	2a	00	
2b	Activities with net loss from Worksheet 2, column (b)	2b	(0) 00	
2c	Prior year unallowed losses from Worksheet 2, column (c)	2c	(0) 00	
2d	Combine line 2a, line 2b, and line 2c	2d		00
3	Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. See instructions	3		-4,374 00

Part II Special Allowance for Rental Real Estate with Active Participation

Enter all numbers in Part II as positive amounts. See instructions.

4	Enter the **smaller** of losses from line 1d or line 3	4		4,374 00
5	Enter $150,000. If married/RDP filing a separate return, see instructions	5	150,000 00	
6	Enter federal modified adjusted gross income, but not less than zero. See instructions. If line 6 is equal to or more than line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7	6	13,204 00	
7	Subtract line 6 from line 5	7	136,796 00	
8	Multiply line 7 by 50% (.50). **Do not** enter more than $25,000	8		25,000 00
9	Enter the **smaller** of line 4 or line 8	9		4,374 00

Part III Total Losses Allowed

10	Add the income, if any, from line 1a and line 2a and enter the total	10	00
11	**Total losses allowed from all passive activities for 2012.** Add line 9 and line 10. See the instructions on Page 2 to find out how to report the losses on your tax return.	11	4,374 00

California Worksheets

Attach Side 2 to your California tax return.

California Passive Activity Worksheet (See General Instructions for Step 1.)

Use this worksheet to figure California income (loss) from passive activities **before** application of passive activity loss (PAL) rules.

(a) **Passive Activity** Enter a description of the activity	(b) **Federal Schedule** Enter the name of the federal form or schedule on which you reported the activity	(c) **California Schedule** Enter the name of the California form or schedule, if any, used to calculate the California adjustment	(d) **Federal Amount** Enter your current year federal net income (loss) before application of the PAL rules	(e) **California Adjustment** Enter any adjustment resulting from differences in federal and California law	(f) **California Amount** Combine column (d) and column (e)
RESIDENTIAL RENTAL	Sch E		-4,374.		-4,374.

California Adjustment Worksheets (See General Instructions for Step 4.)

Use these worksheets to figure your California adjustments **after** application of the PAL rules.

(a) **Activities** Enter a description of the activity. Group activities by the federal schedules on which they were reported	(b) **Passive or Nonpassive** Enter the passive or nonpassive character of the activity for California purposes	(c) **California Amount** Enter the California net income (loss) from the activity after application of the PAL rules	(d) **Federal Amount** Enter the federal net income (loss) from the activity after application of the PAL rules	(e) **California Adjustment** Subtract the Total amount of column (d) from the Total amount of column (c) and enter the difference in column (e) below. Individuals should transfer this amount to Schedule CA (540 or 540NR) as follows:

(a) **Schedule C Activities**	(b) **Passive or Nonpassive**	(c) **California Amount**	(d) **Federal Amount**	(e) **California Adjustment**
				If the amount below is **positive,** transfer the amount to Schedule CA (540 or 540NR), line 12, column C.
				If the amount below is **negative,** transfer the amount to Schedule CA (540 or 540NR), (as a positive amount) line 12, column B.
Total		1(c)	1(d)*	1(e)

(a) **Schedule E Activities**	(b) **Passive or Nonpassive**	(c) **California Amount**	(d) **Federal Amount**	(e) **California Adjustment**
K-1 (1120S): PW TEC (	Nonpassive	-776.	-776.	If the amount below is **positive,** transfer the amount to Schedule CA (540 or 540NR), line 17, column C.
Sch E: RESIDENTIAL F	Passive	-4,374.	-4,374.	
				If the amount below is **negative,** transfer the amount to Schedule CA (540 or 540NR), (as a positive amount) line 17, column B.
Total		2(c) -5,150.	2(d)** -5,150.	2(e)

(a) **Schedule F Activities**	(b) **Passive or Nonpassive**	(c) **California Amount**	(d) **Federal Amount**	(e) **California Adjustment**
				If the amount below is **positive,** transfer the amount to Schedule CA (540 or 540NR), line 18, column C.
				If the amount below is **negative,** transfer the amount to Schedule CA (540 or 540NR), (as a positive amount) line 18, column B.
Total		3(c)	3(d)***	3(e)

* This amount should be the same as the amount reported on Schedule CA (540 or 540NR), line 12, column A.
** This amount should be the same as the amount reported on Schedule CA (540 or 540NR), line 17, column A.
*** This amount should be the same as the amount reported on Schedule CA (540 or 540NR), line 18, column A.

2012 California Electronic Filing Information

Signature Method

(Note: When filing status is 'MFJ,' both filers must either use PINs, or must sign CA Form 8453.)

[X] Option (1) Using Practitioner PIN. Use only Section ***(A)*** below.
[ ] Option (2) Using Self-Select PIN. Use Sections ***(A)*** and ***(B)*** below.
[ ] Option (3) Mailing Form CA 8453.

PIN Information

(Enter information below and then confirm the information on the 'PIN' tab)

	(A) Practitioner and Self-Select PIN			(B) Self-Select PIN Only:	
	PIN (5 Digits)	T/S entered	ERO entered	Prior Year CA AGI	Date of Birth
Taxpayer PIN:	76663	[ ]	[X]		
Spouse PIN:	76664	[ ]	[X]		
Date signed:	07/11/2013				
ERO PIN:	96469				

EFIN

Enter your 6 digit EFIN number

EFIN: 964695

Submission ID

The Submission ID for this return will be computed automatically when you create the e-file and will be displayed here.

Submission ID: ______________________

Taxpayer Information

Filer's first name	Filer's middle initial	Filer's last name	Filer's suffix
TAWEI		JAO	
Spouse/RDP's first name	**Spouse/RDP's Initial**	**Spouse/RDP's last name**	**Spouse's suffix**
MEI LING		CHEN	

Street address	Apt. no.	PMB no.	Filer's SSN	Spouse/RDP's SSN
18602 LA GUARDIA ST			609-37-6663	609-37-6664

Address continuation	Daytime phone number	Foreign phone number
	(626) 382-8097	

City	State	ZIP code	Foreign country
ROWLAND HEIGHTS	CA	91748	

Executor first name	M.I.	Executor last name	Representative type	Email address

ERO

(Enter data in the Preparer Manager)

ERO's name	Check if self-employed	ERO's SSN or PTIN
NATALIE LEE, EA	[ ]	P00215833

Firm's name	ERO's EIN
LA FIRST TAX & FINANCIAL SERVICES	26-1703414
Address	**Phone**
9067 LAS TUNAS DR.	(626) 285 1221

City	State	ZIP code
TEMPLE CITY	CA	91780-1901

Paid Preparer

(Enter data in the Preparer Manager)

Paid preparer's name	Non-paid prep type	Check if self-employed	Preparer's SSN or PTIN
NATALIE LEE, EA		[ ]	P00215833

Firm's name	EIN
LA FIRST TAX & FINANCIAL SERVICES	26-1703414
Address	**Phone**
9067 LAS TUNAS DR.	(626) 285 1221

City	State	ZIP code
TEMPLE CITY	CA	91780-1901