

LA FIRST TAX & FINANCIAL SVCS
9067 LAS TUNAS DR
TEMPLE CITY, CA 91780
(626) 285-1221

Invoice for 2013 Tax Year

TAWEI JAO and MEI LING CHEN
18602 LA GUARDIA ST
ROWLAND HEIGHTS, CA 91748

Invoice Date: February 28, 2014

Statement of Charges

Tax return preparation fee	630.00
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DISCOUNT	-30.00
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TOTAL	<u><u>600.00</u></u>
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Form **8879****IRS e-file Signature Authorization**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

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

2013► Information about Form 8879 and its instructions is at www.irs.gov/form8879.

Submission Identification Number (SID)

9646952014048nwwxa9j

Taxpayer's name

TAWEI JAO

Social security number

609-37-6663

Spouse's name

MEI LING CHEN

Spouse's social security number

609-37-6664

Part I Tax Return Information—Tax Year Ending December 31, 2013 (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	26,944
2	Total tax (Form 1040, line 61; Form 1040A, line 35; Form 1040EZ, line 10)	2	500
3	Federal income tax withheld (Form 1040, line 62; Form 1040A, line 36; Form 1040EZ, line 7)	3	906
4	Refund (Form 1040, line 74a; Form 1040A, line 43a; Form 1040EZ, line 11a; Form 1040-SS, Part I, line 13a)	4	5,364
5	Amount you owe (Form 1040, line 76; Form 1040A, line 45; Form 1040EZ, line 12)	5	0

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, 2013, 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 my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- ☒ I authorize LA FIRST TAX & FINANCIAL SVCS to enter or generate my PIN 76663
ERO firm name
as my signature on my tax year 2013 electronically filed income tax return.
Enter five numbers, but do not enter all zeros
- ☐ I will enter my PIN as my signature on my tax year 2013 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

- ☒ I authorize LA FIRST TAX & FINANCIAL SVCS to enter or generate my PIN 76664
ERO firm name
as my signature on my tax year 2013 electronically filed income tax return.
Enter five numbers, but do not enter all zeros
- ☐ I will enter my PIN as my signature on my tax year 2013 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 2013 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, E.A. Date ► _____

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

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

Form **8879** (2013)

HTA

TAXABLE YEAR

FORM

2013 California e-file Signature Authorization for Individuals 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	30,142.
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	0.
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	0.

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, 2013, 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 for Individuals, 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

☒ I authorize LA FIRST TAX & FINANCIAL SVCS to enter my PIN 76663
ERO firm name
as my signature on my 2013 e-filed California individual income tax return. **Do not enter all zeros**

☐ I will enter my PIN as my signature on my 2013 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

☒ I authorize LA FIRST TAX & FINANCIAL SVCS to enter my PIN 76664
ERO firm name
as my signature on my 2013 e-filed California individual income tax return. **Do not enter all zeros**

☐ I will enter my PIN as my signature on my 2013 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 2013 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, 2013 e-file Handbook for Authorized e-file Providers.

ERO's signature ► NATALIE LEE, E.A. Date ► 2/28/2014

Electronic Filing Information (1040)

Signature Method (Note: When filing status is 'MFJ,' both filers must use PINs.)

- ☒ Practitioner PIN. Use only Section (A) below.
- ☐ Self-Select PIN. Use Sections (A) and (B) below.
- ☐ Self-Select PIN using Electronic Filing PIN. Use Sections (A) and (B) below. [Click here to get EF PIN from IRS website](#)

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

	(A) Practitioner and Self-Select PIN		
	PIN (5 Digits)	T/S entered	ERO entered
Taxpayer PIN:	76663	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Spouse PIN:	76664	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Date signed:	02/17/2014		
ERO PIN:	96469		

(B) Self-Select PIN Only:		
Prior Year PIN	(or) Prior Year AGI	Date of Birth

- ☐ Power of Attorney.
- ☐ Personal Representative.

EFIN

Enter your 6-digit EFIN number. Note: You must enter the EFIN through the Preparer/ERO Manager.

EFIN: 964695

Submission ID

The Submission ID for this e-File will be computed automatically when an EFIN is entered above. It will only be regenerated if a 'Rejected by EFC' or 'Rejected by Agency' acknowledgement is received and the e-File is recreated.

Submission ID 9646952014048nwwxa9j

Taxpayer Information

Filer's first name TAWEI	Filer's middle initial	Filer's last name JAO	Filer's suffix
Spouse's first name MEI LING	Spouse's middle initial	Spouse's last name CHEN	Spouse's suffix
Street address 18602 LA GUARDIA ST		Filer's SSN 609-37-6663	Spouse's SSN 609-37-6664
Address continuation		POA, personal rep or c/o addressee name	
City ROWLAND HEIGHTS		State CA	ZIP code 91748
Foreign country		Daytime phone number (626) 382-8097	
Foreign province/county		Foreign postal code	Foreign phone number
Email address		IRS identity protection PIN	

ERO

(Enter data in the Preparer Manager)

ERO's name NATALIE LEE, E.A.	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN P00215833
Firm's name LA FIRST TAX & FINANCIAL SVCS	ERO's EIN 26-1703414	
Address 9067 LAS TUNAS DR	Phone (626) 285-1221	
City TEMPLE CITY	State CA	ZIP code 91780

Paid Preparer

(Enter data in the Preparer Manager)

Paid preparer's name NATALIE LEE, E.A.	Non-paid prep type	Check if self-employed <input type="checkbox"/>	Preparer's PTIN P00215833
Firm's name LA FIRST TAX & FINANCIAL SVCS	EIN 26-1703414		
Address 9067 LAS TUNAS DR	Phone (626) 285-1221		
City TEMPLE CITY	State CA	ZIP code 91780	Foreign country

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning _____, ending _____			See separate instructions.
Your first name TAWEI	M.I. JAO	Last name JAO	Suffix JAO
If a joint return, spouse's first name MEI LING			Spouse's social security number 609-37-6664
Home address (number and street). If you have a P.O. box, see instructions. 18602 LA GUARDIA ST			Apt. no.
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			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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name 	Foreign province/state/county 	Foreign postal code 	

Filing Status

1 ☐ Single

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

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

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

5 ☐ Qualifying widow(er) with dependent child

Check only one box.

First name	Last name	SSN
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Exemptions

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

b ☒ Spouse

c Dependents:

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

d Total number of exemptions claimed **6**

Boxes checked on 6a and 6b **2**

No. of children on 6c who:

- lived with you **3**
- did not live with you due to divorce or separation (see instructions) **0**

Dependents on 6c not entered above **1**

Add numbers on lines above **6**

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 **28,000**

8a Taxable interest. Attach Schedule B if required

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

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends **9b**

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

11 Alimony received

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

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

14 Other gains or (losses). Attach Form 4797

15a IRA distributions **15a** **15b** Taxable amount

16a Pensions and annuities **16a** **16b** Taxable amount

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **2,142**

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits **20a** **20b** Taxable amount **0**

21 Other income. List type and amount **Net Operating Loss -3,198**

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income **26,944**

Adjusted Gross Income

23 Educator expenses

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

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

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

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction

30 Penalty on early withdrawal of savings

31a Alimony paid **31a** **31b** Recipient's SSN

32 IRA deduction

33 Student loan interest deduction

34 Tuition and fees. Attach Form 8917

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 31a and 32 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income **26,944**

Tax and Credits	38 Amount from line 37 (adjusted gross income)	38	26,944	
	39a Check <input type="checkbox"/> You were born before January 2, 1949, <input type="checkbox"/> Blind. } Total boxes checked 39a if: <input type="checkbox"/> Spouse was born before January 2, 1949, <input type="checkbox"/> Blind. }			
	b If your spouse itemizes on a separate return or you were a dual-status alien, check here. 39b <input type="checkbox"/>			
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, \$6,100 Married filing jointly or Qualifying widow(er), \$12,200 Head of household, \$8,950	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	19,585	
	41 Subtract line 40 from line 38	41	7,359	
	42 Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions	42	23,400	
	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0	
	44 Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44		
	45 Alternative minimum tax (see instructions). Attach Form 6251	45		
	46 Add lines 44 and 45	46	0	
	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 <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	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	0	
Other Taxes	56 Self-employment tax. Attach Schedule SE	56		
	57 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 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 Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	60		
	61 Add lines 55 through 60. This is your total tax	61	500	
Payments	62 Federal income tax withheld from Forms W-2 and 1099	62	906	
	63 2013 estimated tax payments and amount applied from 2012 return	63		
	64a Earned income credit (EIC)	64a	4,958	
	b Nontaxable combat pay election 64b			
	65 Additional child tax credit. Attach Schedule 8812	65		
	66 American opportunity credit from Form 8863, line 8	66		
	67 Reserved	67		
	68 Amount paid with request for extension to file	68		
	69 Excess social security and tier 1 RRTA tax withheld	69		
	70 Credit for federal tax on fuels. Attach Form 4136	70		
	71 Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	71		
	72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	5,864	
Refund	73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	5,364	
	74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here. 74a	74a	5,364	
	b Routing number XXXXXXXXXX c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
	d Account number XXXXXXXXXXXXXXXXXXXX			
	75 Amount of line 73 you want applied to your 2014 estimated tax	75		
Amount You Owe	76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	0	
	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)? <input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> 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.			
	Your signature	Date	Your occupation MANAGER	Daytime phone number (626) 382-8097
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation STAFF	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Paid Preparer Use Only	Print/Type preparer's name NATALIE LEE, E.A.	Preparer's signature NATALIE LEE, E.A.	Date 2/28/2014	Check <input type="checkbox"/> if self-employed
	Firm's name LA FIRST TAX & FINANCIAL SVCS		Firm's EIN 26-1703414	
	Firm's address 9067 LAS TUNAS DR, TEMPLE CITY, CA 91780		Phone no. (626) 285-1221	

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

OMB No. 1545-0074

2013

Attachment
Sequence No. **07**

Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.
Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

TAWEI JAO and MEI LING CHEN

609-37-6663

Caution. Do not include expenses reimbursed or paid by others.				
Medical and Dental Expenses	1 Medical and dental expenses (see instructions)	1		
	2 Enter amount from Form 1040, line 38	2	26,944	
	3 Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead	3	2,694	
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		0
Taxes You Paid	5 State and local (check only one box):	5	575	
	a <input type="checkbox"/> Income taxes, or			
	b <input checked="" type="checkbox"/> General sales taxes			
	6 Real estate taxes (see instructions)	6	7,753	
	7 Personal property taxes	7		
	8 Other taxes. List type and amount	8		
	9 Add lines 5 through 8	9		8,328
	10 Home mortgage interest and points reported to you on Form 1098	10	11,257	
Interest You Paid	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	11		
	Name			
	Address			
	TIN			
	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		11,257	
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16		
	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		0
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	330	
	23 Other expenses—investment, safe deposit box, etc. List type and amount	23		
	24 Add lines 21 through 23	24	330	
	25 Enter amount from Form 1040, line 38	25	26,944	
	26 Multiply line 25 by 2% (.02)	26	539	
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27		0
	28 Other—from list in instructions. List type and amount	28		
Total Itemized Deductions	29 Is Form 1040, line 38, over \$150,000?	29		19,585
	<input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.			
	<input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.			
30 If you elect to itemize deductions even though they are less than your standard deduction, check here				

SCHEDULE 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.

OMB No. 1545-0074

2013Attachment
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 2013 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	18602 LA GUARDIA ST ROWLAND HEIGHTS, CA 91748					
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		<input type="checkbox"/>
B	1			B		<input type="checkbox"/>
C				C		<input type="checkbox"/>

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		24,380		11,880			
4	Royalties received	4							
Expenses:									
5	Advertising	5							
6	Auto and travel (see instructions)	6							
7	Cleaning and maintenance	7							
8	Commissions	8	922						
9	Insurance	9				206			
10	Legal and other professional fees	10	379						
11	Management fees	11							
12	Mortgage interest paid to banks, etc. (see instructions)	12	10,648			2,766			
13	Other interest	13							
14	Repairs	14	2,610			2,470			
15	Supplies	15							
16	Taxes	16	4,524			2,196			
17	Utilities	17							
18	Depreciation expense or depletion	18	4,903			2,494			
19	Other (list) ▶	19							
20	Total expenses. Add lines 5 through 19	20	23,986			10,132			
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	394			1,748			
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	()	()	()	()	()	()	()
23 a	Total of all amounts reported on line 3 for all rental properties	23a				36,260			
b	Total of all amounts reported on line 4 for all royalty properties	23b				0			
c	Total of all amounts reported on line 12 for all properties	23c				13,414			
d	Total of all amounts reported on line 18 for all properties	23d				7,397			
e	Total of all amounts reported on line 20 for all properties	23e				34,118			
24	Income. Add positive amounts shown on line 21. Do not include any losses	24					2,142		
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(0)	()	()	()			
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					2,142		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2013

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, excess farm loss, 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	<input type="checkbox"/>	45-4241621	<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>

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	
A							
B							
C							
D							
29 a Totals							
b Totals							
30	Add columns (g) and (j) of line 29a						30
31	Add columns (f), (h), and (i) of line 29b						31 ()
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 0

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 0

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 0

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	2,142
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 V; 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	

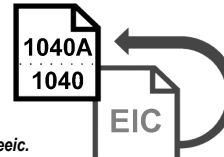
SCHEDULE EIC
(Form 1040A or 1040)

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/scheduleeic.



OMB No. 1545-0074

2013

Attachment
Sequence No. **43**

Name(s) shown on return

TAWEI JAO and MEI LING CHEN

Your social security number

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.



- 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 the instructions 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

	First name	Last name	First name	Last name	First name	Last name
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	YUN	JAO	YUEH	JAO	LU	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 2013. If your child was born and died in 2013 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 <u>1992</u> <i>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year <u>1993</u> <i>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year <u>1996</u> <i>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	
4 a Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)?	<input checked="" type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.		<input checked="" type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.	
b Was the child permanently and totally disabled during any part of 2013?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. 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 2013 • If the child lived with you for more than half of 2013 but less than 7 months, enter "7." • If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12."	<u>12</u> months <i>Do not enter more than 12 months.</i>		<u>12</u> months <i>Do not enter more than 12 months.</i>		<u>12</u> months <i>Do not enter more than 12 months.</i>	

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

Schedule EIC (Form 1040A or 1040) 2013

Form **8863**Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return**Education Credits**
(American Opportunity and Lifetime Learning Credits)▶ Information about Form 8863 and its separate instructions is at www.irs.gov/form8863.

▶ Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2013Attachment
Sequence No. **50**

TAWEI JAO and MEI LING CHEN

Your social security number

609-37-6663

*Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.***Part I Refundable American Opportunity Credit**

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	0
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	180,000
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	26,944
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit.	4	153,056
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	20,000
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	1.00000
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you cannot take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box	7	0
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below	8	0

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	0
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	5,353
11	Enter the smaller of line 10 or \$10,000	11	5,353
12	Multiply line 11 by 20% (.20)	12	1,071
13	Enter: \$127,000 if married filing jointly; \$63,000 if single, head of household, or qualifying widow(er).	13	127,000
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	26,944
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19.	15	100,056
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	20,000
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	1.00000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	1,071
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31	19	

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

Form **8863** (2013)

HTA

Name(s) shown on return

TAWEI JAO and MEI LING CHEN

Your social security number

609-37-6663



Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

Part III Student and Educational Institution Information

See instructions.

20 Student name (as shown on page 1 of your tax return) YUEH JAO	21 Student social security number (as shown on page 1 of your tax return) 609-37-1981
22 Educational institution information (see instructions)	
a. Name of first educational institution UNIVERSITY OF CALIFORNIA IRVINE (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. UR IRVINE CAMPUS BILLING SERVICES IRVINE, CA 92697	b. Name of second educational institution (if any) (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2013? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	(2) Did the student receive Form 1098-T from this institution for 2013? <input type="checkbox"/> Yes <input type="checkbox"/> No
(3) Did the student receive Form 1098-T from this institution for 2012 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(3) Did the student receive Form 1098-T from this institution for 2012 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No
If you checked "No" in both (2) and (3) , skip (4) .	
(4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T). 95-2226406	(4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T).
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2013? <input checked="" type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Go to line 24.	
24 Was the student enrolled at least half-time for at least one academic period that began in 2013 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) <input type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student.	
25 Did the student complete the first 4 years of post-secondary education before 2013? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Go to line 26.	
26 Was the student convicted, before the end of 2013, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — See <i>Tip</i> below and complete either lines 27-30 or line 31 for this student.	



When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.

American Opportunity Credit

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

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	5,353
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Tuition and Fees Deduction

OMB No. 1545-0074

2013Attachment
Sequence No. **60**Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040 or Form 1040A.**
 ▶ **Information about Form 8917 and its instructions is at www.irs.gov/form8917.**

Name(s) shown on return

TAWEI JAO and MEI LING CHEN

Your social security number

609-37-6663



You cannot take both an education credit from Form 8863 and the tuition and fees deduction from this form for the same student for the same tax year.

Before you begin: ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.

✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2013 Form 1040 instructions for line 36.

1	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Adjusted qualified expenses (see instructions)
	First name	Last name	
2	Add the amounts on line 1, column (c), and enter the total		2 0
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15		3 26,944
4	Enter the total from either:		4
	<ul style="list-style-type: none"> Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, or Form 1040A, lines 16 through 18 		
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), stop ; you cannot take the deduction for tuition and fees		5 26,944
	*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970, chapter 6, to figure the amount to enter on line 5.		
6	Tuition and fees deduction. Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)? <input type="checkbox"/> Yes. Enter the smaller of line 2, or \$2,000. <input checked="" type="checkbox"/> No. Enter the smaller of line 2, or \$4,000.		6 0

Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.

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

HTA

Form **8917** (2013)

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

2013

Attachment
Sequence No. 179Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return
TAWEI JAOBusiness or activity to which this form relates
Sch E: 01 - RESIDENTIAL RENTAL PROPERTYIdentifying number
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	881
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	0
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	0
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2012 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	0
13	Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12	13	0

*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	441
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 2013	17	4,399
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2013 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		440	7	HY	200DB	63
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2013 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	4,903
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	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2013)

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

2013Attachment
Sequence No. **179**Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return
TAWEI JAOBusiness or activity to which this form relates
Sch E: 02 - SINGLE FAMILY HOMEIdentifying number
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 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	0
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
		0
9 Tentative deduction. Enter the smaller of line 5 or line 8		9
		0
10 Carryover of disallowed deduction from line 13 of your 2012 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
		0
13 Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12 ▶		13
		0

*Note: Do not use Part II or Part III below for listed property. Instead, use Part V.***Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

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

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

17 MACRS deductions for assets placed in service in tax years beginning before 2013	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B - Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	6/15/2013	126,600	27.5 yrs.	MM	S/L	2,494
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2013 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 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	2,494
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	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2013)

Department of the Treasury
Internal Revenue Service (99)▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.▶ Information about Form 8582 and its instructions is available at www.irs.gov/form8582.

Name(s) shown on return

TAWEI JAO and MEI LING CHEN

Identifying number

609-37-6663

Part I 2013 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	2,142		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	()		
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	()		
d Combine lines 1a, 1b, and 1c.	1d		2,142	

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		0	

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4		2,142	
--	----------	--	-------	--

- 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	0	
6 Enter \$150,000. If married filing separately, see instructions	6		
7 Enter modified adjusted gross income, but not less than zero (see instructions)	7	0	
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	0	
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions	9	0	
10 Enter the smaller of line 5 or line 9	10	0	

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

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

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

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	0	
16 Total losses allowed from all passive activities for 2013. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	0	

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 PROPERT	394			394	
Sch E: SINGLE FAMILY HOME	1,748			1,748	
Total. Enter on Form 8582, lines 1a, 1b, and 1c ▶	2,142	0	0		

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 ▶	0	0	

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 ▶	0	0	0		

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)
Total ▶		0	1.00	0	0

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 ▶		0	1.00	0

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
Total	▶	0	0	0

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 ▶		0	1.00	0	0

Form **8867**Department of the Treasury
Internal Revenue Service**Paid Preparer's Earned Income Credit Checklist**

OMB No. 1545-1629

2013Attachment
Sequence No. **177**

▶ 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.

Taxpayer name(s) shown on return

TAWEI JAO and MEI LING CHEN

Taxpayer's social security number

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, E.A. P00215833	
2	Is the taxpayer's filing status married filing separately? ▶ If you checked "Yes" on line 2, stop ; the taxpayer cannot take the EIC. Otherwise, continue.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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 ▶ If you checked "No" on line 3, stop ; the taxpayer cannot take the EIC. Otherwise, continue.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
4	Is the taxpayer (or the taxpayer's spouse if filing jointly) filing Form 2555 or 2555-EZ (relating to the exclusion of foreign earned income)? ▶ If you checked "Yes" on line 4, stop ; the taxpayer cannot take the EIC. Otherwise, continue.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
5a	Was the taxpayer (or the taxpayer's spouse) a nonresident alien for any part of 2013? ▶ If you checked "Yes" on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b	Is the taxpayer's filing status married filing jointly? ▶ If you checked "Yes" on line 5a and "No" on line 5b, stop ; the taxpayer cannot take the EIC. Otherwise, continue.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
6	Is the taxpayer's investment income more than \$3,300? See Rule 6 in Pub. 596 before answering. ▶ If you checked "Yes" on line 6, stop ; the taxpayer cannot take the EIC. Otherwise, continue.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7	Could the taxpayer be a qualifying child of another person for 2013? 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 ▶ If you checked "Yes" on line 7, stop ; the taxpayer cannot take the EIC. Otherwise, go to Part II or Part III, whichever applies.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (2013)

HTA

Part II Taxpayers With a Child

	Child 1	Child 2	Child 3
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?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
10 Was the child unmarried at the end of 2013? If the child was married at the end of 2013, see the instructions before answering	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
11 Did the child live with the taxpayer in the United States for over half of 2013? See the instructions before answering	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
12 Was the child (at the end of 2013)— • 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? ▶ 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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
13 a Do you or the taxpayer know of another person who could check "Yes" on lines 9, 10, 11, and 12 for the child? (If the only other person is the taxpayer's spouse, see the instructions before answering.) ▶ If you checked "No" on line 13a, go to line 14. Otherwise, go to line 13b.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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 ▶ 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.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
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 ▶ 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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
15 Are the taxpayer's earned income and adjusted gross income each less than the limit that applies to the taxpayer for 2013? See Pub. 596 for the limit ▶ 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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
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

<p>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.)</p> <p>▶ If you checked "No" on line 16, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>17 Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2013? See the instructions before answering</p> <p>▶ If you checked "No" on line 17, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>18 Is the taxpayer eligible to be claimed as a dependent on anyone else's federal income tax return for 2013? If the taxpayer's filing status is married filing jointly, check "No"</p> <p>▶ If you checked "Yes" on line 18, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>19 Are the taxpayer's earned income and adjusted gross income each less than the limit that applies to the taxpayer for 2013? See Pub. 596 for the limit</p> <p>▶ 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.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part IV Due Diligence Requirements

<p>20 Did you complete Form 8867 based on current information provided by the taxpayer or reasonably obtained by you?</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<p>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)?</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<p>22 If any qualifying child was not the taxpayer's son or daughter, do you know or did you ask why the parents were not claiming the child?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Does not apply
<p>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?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Does not apply
<p>24 Did you ask this taxpayer any additional questions that are necessary to meet your knowledge requirement? See the instructions before answering</p> <p>To comply with the EIC knowledge requirement, you must not know or have reason to know that any information you 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 you or known by you, and you must make reasonable inquiries if the information furnished to you 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.</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Does not apply
<p>25 Did you document (a) the taxpayer's answer to question 22 (if applicable), (b) whether you explained the tiebreaker rules to the taxpayer and any additional information you got from the taxpayer as a result, and (c) any additional questions you asked and the taxpayer's answers?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Does not apply
<p>▶ You have complied with all the due diligence requirements if you:</p> <ol style="list-style-type: none"> Completed the actions described on lines 20 and 21 and checked "Yes" on those lines, Completed the actions described on lines 22, 23, 24, and 25 (if they apply) and checked "Yes" (or "Does not apply") on those lines, Submit Form 8867 in the manner required, and Keep all five of the following records for 3 years from the latest of the dates specified in the instructions under <i>Document Retention</i>: <ol style="list-style-type: none"> Form 8867, Paid Preparer's Earned Income Credit Checklist, The EIC worksheet(s) or your own worksheet(s), Copies of any taxpayer documents you relied on to determine eligibility for or amount of EIC, A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained, and A record of any additional questions you asked and your client's answers. <p>▶ You have not complied with all the due diligence requirements if you checked "No" on line 20, 21, 22, 23, 24, or 25. You may have to pay a \$500 penalty for each failure to comply.</p>	

Part V Documents Provided to You

- 26** Identify below any document that the taxpayer provided to you and that you relied on to determine the taxpayer's EIC eligibility. 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)

- | | |
|---|---|
| <input type="checkbox"/> a No qualifying child | <input type="checkbox"/> i Place of worship statement |
| <input checked="" type="checkbox"/> b School records or statement | <input type="checkbox"/> j Indian tribal official statement |
| <input type="checkbox"/> c Landlord or property management statement | <input type="checkbox"/> k Employer statement |
| <input type="checkbox"/> d Health care provider statement | <input type="checkbox"/> l Other (specify) ▼ |
| <input type="checkbox"/> e Medical records | _____ |
| <input type="checkbox"/> f Child care provider records | _____ |
| <input type="checkbox"/> g Placement agency statement | _____ |
| <input type="checkbox"/> h Social service records or statement | <input type="checkbox"/> m Did not rely on any documents, but made notes in file |
| | <input type="checkbox"/> n Did not rely on any documents |

Disability of Qualifying Child(ren)

- | | |
|---|---|
| <input checked="" type="checkbox"/> o No disabled child | <input type="checkbox"/> s Other (specify) ▼ |
| <input type="checkbox"/> p Doctor statement | _____ |
| <input type="checkbox"/> q Other health care provider statement | _____ |
| <input type="checkbox"/> r Social services agency or program statement | <input type="checkbox"/> t Did not rely on any documents, but made notes in file |
| | <input type="checkbox"/> u Did not rely on any documents |

- 27** If a Schedule C is included with this return, identify below the information that the taxpayer provided to you and that you relied on to prepare the Schedule C. 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

- | | |
|--|---|
| <input checked="" type="checkbox"/> a No Schedule C | <input type="checkbox"/> h Bank statements |
| <input type="checkbox"/> b Business license | <input type="checkbox"/> i Reconstruction of income and expenses |
| <input type="checkbox"/> c Forms 1099 | <input type="checkbox"/> j Other (specify) ▼ |
| <input type="checkbox"/> d Records of gross receipts provided by taxpayer | _____ |
| <input type="checkbox"/> e Taxpayer summary of income | _____ |
| <input type="checkbox"/> f Records of expenses provided by taxpayer | <input type="checkbox"/> k Did not rely on any documents, but made notes in file |
| <input type="checkbox"/> g Taxpayer summary of expenses | <input type="checkbox"/> l Did not rely on any documents |

NOL Deduction Explanation Statement (1040)

NET OPERATING LOSS CARRIED OVER FROM 2009 - \$3,198

Worksheet 1 (8582) - For Lines 1a, 1b and 1c

Total for lines 1a, 1b and 1c.	2,142	0	0		
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
1 Sch E: RESIDENTIAL RENTAL PROPE	394	0	0	394	0
2 Sch E: SINGLE FAMILY HOME	1,748	0	0	1,748	0

Worksheet 2 (8582) - For Lines 2a and 2b

Total for lines 2a and 2b.	0	0	0
Name of activity	(a) Current year deductions (line a)	(b) Prior year unallowed (line b)	(c) Overall loss

Worksheet 3 (8582) - For Lines 3a, 3b and 3c

Total for lines 3a, 3b and 3c.	0	0	0		
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

Worksheet 4 (8582) - For Line 10, Special Allowances

Total		0	0.000000	0	0
Name of activity	Form or schedule to be reported on	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract col (c) from col (a)

Worksheet 4 (8582) - For Line 14, Special Allowances

Total		0	0.000000	0	0
Name of activity	Form or schedule to be reported on	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract col (c) from col (a)

Worksheet 5 (8582) - Allocation of Unallowed Losses

Totals		0	1.000000	0
Name of activity	Form or schedule to be reported on	(a) Loss	(b) Ratio	(c) Unallowed loss

Worksheet 6 (8582) - Allowed Losses

Totals		0	0	0
Name of activity	Form or schedule to be reported on	(a) Loss	(b) Unallowed loss	(c) Allowed loss

Worksheet 7 (8582) - Activities With Losses Reported on Two or More Forms or Schedules

Totals	0	0	0		0	0
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California Resident Income Tax Return 2013**540** C1 Side 1

APE

ATTACH FEDERAL RETURN

609-37-6663 JAO 609-37-6664 13
 TAWEI JAO
 MEILING CHEN

A
R
RP

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

Filing Status	1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person) See instructions.
	2 <input checked="" type="checkbox"/> Married/RDP filing jointly. See inst.	5 <input type="checkbox"/> Qualifying widow(er) with dependent child. Enter year spouse/RDP died. <input type="text"/>
	3 <input type="checkbox"/> Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here <input type="text"/>	

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 inst. ☐

► For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

Exemptions	7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2, in the box. If you checked the box on line 6, see instructions	7 <input type="text" value="2"/>	X \$106 =	\$	<input type="text" value="212"/>
	8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2	8 <input type="text" value="0"/>	X \$106 =	\$	<input type="text" value="0"/>
	9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2	9 <input type="text" value="0"/>	X \$106 =	<input checked="" type="radio"/> \$	<input type="text" value="0"/>
	10 Dependents: Do not include yourself or your spouse/RDP.				

First name	Last name	Dependent's relationship to you
<input checked="" type="radio"/> YUN	<input checked="" type="radio"/> JAO	<input checked="" type="radio"/> Daughter
<input checked="" type="radio"/> YUEH	<input checked="" type="radio"/> JAO	<input checked="" type="radio"/> Daughter
<input checked="" type="radio"/> LU	<input checked="" type="radio"/> JAO	<input checked="" type="radio"/> Daughter
<input checked="" type="radio"/> CHIN-SU	<input checked="" type="radio"/> CHEN LIAO	<input checked="" type="radio"/> Parent

Total dependent exemptions ☒ 10 X \$326 = ☒ \$

11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32 ☒ 11 \$

Your name: TAWEI JAO

Your SSN or ITIN: 609-37-6663

Taxable Income	12	State wages from your Form(s) W-2, box 16.	● 12	28,000	00
	13	Enter federal adjusted gross income from Form 1040, line 37; 1040A, line 21; or 1040EZ, line 4	⊙ 13	26,944	00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B	● 14	0	00
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	15	26,944	00
	16	California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C	● 16	3,198	00
	17	California adjusted gross income. Combine line 15 and line 16	● 17	30,142	00
	18	Enter the larger of: <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> <div style="font-size: 3em; vertical-align: middle; line-height: 1;">{</div> <div style="display: inline-block; vertical-align: top; margin-left: 5px;"> Your California itemized deductions from Schedule CA (540), line 44; OR Your California standard deduction shown below for your filing status: • Single or Married/RDP filing separately \$3,906 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) . . . \$7,812 If the box on line 6 is checked, STOP. See instructions. </div> </div>	● 18	19,010	00
	19	Subtract line 18 from line 17. This is your taxable income . If less than zero, enter -0-	⊙ 19	11,132	00

Tax	31	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule <div style="display: inline-block; vertical-align: middle; margin-left: 20px;"> <input type="checkbox"/> FTB 3800 <input type="checkbox"/> FTB 3803 </div>	● 31	111	00
	32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$172,615, see instructions	⊙ 32	1,516	00
	33	Subtract line 32 from line 31. If less than zero, enter -0-	⊙ 33	0	00
	34	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	● 34	0	00
	35	Add line 33 and line 34	⊙ 35	0	00

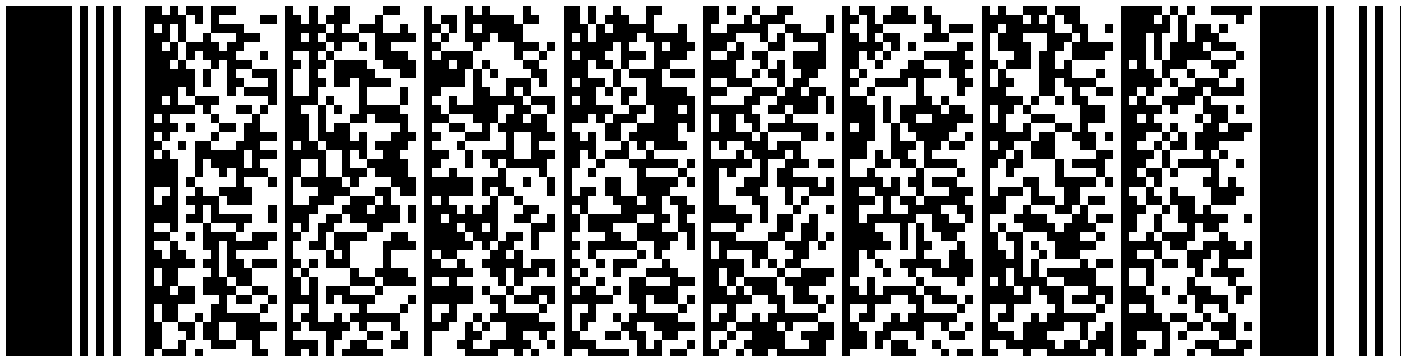
Special Credits	40	Nonrefundable Child and Dependent Care Expenses Credit. See instructions	● 40	0	00
	41	New jobs credit, amount generated. See instructions	● 41	0	00
	42	New jobs credit, amount claimed. See instructions	● 42	0	00
	43	Enter credit name <input type="text"/> code ● <input type="text"/> and amount	● 43	0	00
	44	Enter credit name <input type="text"/> code ● <input type="text"/> and amount	● 44	0	00
	45	To claim more than two credits, see instructions. Attach Schedule P (540)	● 45	0	00
	46	Nonrefundable renter's credit. See instructions	● 46	0	00
	47	Add line 40 and line 42 through line 46. These are your total credits	⊙ 47	0	00
48	Subtract line 47 from line 35. If less than zero, enter -0-	⊙ 48	0	00	



Your name: TAWEI JAO

Your SSN or ITIN: 609-37-6663

Other Taxes	61	Alternative minimum tax. Attach Schedule P (540)	61	0	00
	62	Mental Health Services Tax. See instructions.	62	0	00
	63	Other taxes and credit recapture. See instructions.	63	0	00
	64	Add line 48, line 61, line 62, and line 63. This is your total tax	64	0	00
Payments	71	California income tax withheld. See instructions	71	0	00
	72	2013 CA estimated tax and other payments. See instructions	72	0	00
	73	Real estate and other withholding. See instructions	73	0	00
	74	Excess SDI (or VPDI) withheld. See instructions	74	0	00
	75	Add line 71, line 72, line 73, and line 74. These are your total payments. See instructions	75	0	00
Overpaid Tax/ Tax Due	91	Overpaid tax. If line 75 is more than line 64, subtract line 64 from line 75	91	0	00
	92	Amount of line 91 you want applied to your 2014 estimated tax	92	0	00
	93	Overpaid tax available this year. Subtract line 92 from line 91	93	0	00
	94	Tax due. If line 75 is less than line 64, subtract line 75 from line 64	94	0	00





Your name:

TAWEI JAO

Your SSN or ITIN:

609-37-6663

Use
Tax

95

Use Tax. **This is not a total line.** See instructions ● 95

0

.00

Contributions

	Code	Amount
California Seniors Special Fund. See instructions	● 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
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
Protect Our Coast and Oceans Fund	● 424	.00
Keep Arts in Schools Fund	● 425	.00
American Red Cross, California Chapters Fund	● 426	.00
110 Add code 400 through code 426. This is your total contribution	● 110	0.00

Your name: TAWEI JAO

Your SSN or ITIN: 609-37-6663

111 AMOUNT YOU OWE. Add line 94, line 95, and line 110. See instructions. **Do not send cash.**Mail to: **FRANCHISE TAX BOARD****PO BOX 942867****SACRAMENTO CA 94267-0001**

● 111

0.00

Pay online – Go to **ftb.ca.gov** for more information.Amount
You Owe**112** Interest, late return penalties, and late payment penalties ● 112

0.00

113 Underpayment of estimated tax. Check the box: ● ☐ FTB 5805 attached ● ☐ FTB 5805F attached ● 113

0.00

114 Total amount due. See instructions. Enclose, but **do not** staple, any payment ● 114

0.00

Interest and
Penalties**115 REFUND OR NO AMOUNT DUE.** Subtract line 95 and line 110 from line 93. See instructions.Mail to: **FRANCHISE TAX BOARD****PO BOX 942840****SACRAMENTO CA 94240-0001**

● 115

0.00

Refund and Direct Deposit

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 instructions.**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:

● Type				
● Routing number	<input type="checkbox"/> Checking	● Account number	● 116 Direct deposit amount	
	<input type="checkbox"/> Savings		0.00	

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

● Type				
● Routing number	<input type="checkbox"/> Checking	● Account number	● 117 Direct deposit amount	
	<input type="checkbox"/> Savings		0.00	

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.

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.

Your signature

X

Date

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

X

**Sign
Here**It is unlawful
to forge a
spouse's/
RDP's
signature.
Joint tax return?
See instructions.

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

Daytime phone number (optional)

(626) 382-8097

Paid preparer's signature (**declaration of preparer is based on all information of which preparer has any knowledge**)

NATALIE LEE, E.A.

Firm's name (or yours, if self-employed)

LA FIRST TAX & FINANCIAL SVCS

Firm's address

9067 LAS TUNAS DR, TEMPLE CITY, CA 91780

● PTIN

P00215833

● FEIN

26-1703414

Do you want to allow another person to discuss this tax return with us? See instructions ● ☒ Yes ☐ No

Print Third Party Designee's Name

NATALIE LEE

Telephone Number

626-285-1221

Depreciation and Amortization Adjustments

2013

3885A

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

Name(s) as shown on tax return

TAWEI JAO and MEI LING CHEN

SSN or ITIN

609-37-6663

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

- 1 ☒ 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** 0.

Part III Depreciation

	(a) Description of property placed in service	(b) Date placed in service mm/dd/yyyy	(c) California basis for depreciation	(d) Method	(e) Life or rate	(f) California depreciation deduction
3	HEATER	05/03/2013	881.	200 DB	7	126.

- 4 Add the amounts on line 3, column (f) **4** 126.
5 California depreciation for assets placed in service prior to 2013 **5** 4,399.
6 Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5 **6** 4,525.
7 Total federal depreciation from this activity. Enter depreciation from federal Form 4562, line 22 **7** 4,903.
8 **a** If line 6 is **more** than line 7, enter the difference here and see instructions **8a** 0.
b If line 6 is **less** than line 7, enter the difference here and see instructions **8b** 378.

Part IV Amortization

	(a) Description of cost	(b) Date amortization begins mm/dd/yyyy	(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** 0.
11 California amortization of costs that began before 2013 **11** 0.
12 Total California amortization from this activity. Add the amounts on line 10 and line 11 **12** 0.
13 Total federal amortization from this activity. Enter amortization from federal Form 4562, line 44 **13** 0.
14 **a** If line 12 is **more** than line 13, enter the difference here and see instructions **14a** 0.
b If line 12 is **less** than line 13, enter the difference here and see instructions **14b** 0.

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

2013

California Adjustments — Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

SSN or ITIN

TAWEI JAO and MEI LING CHEN

609-37-6663

Part I Income Adjustment Schedule**Section A — Income**

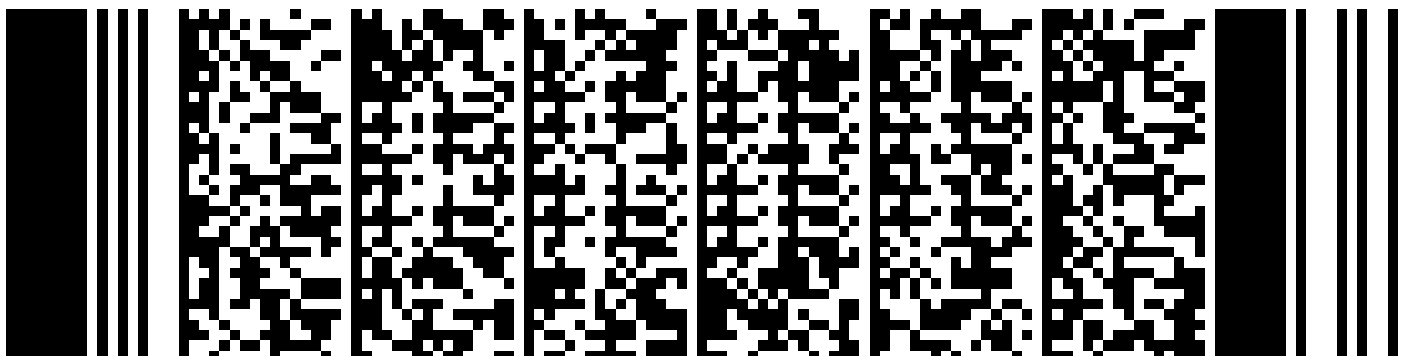
	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C	7 28,000.	0.	0.
8 Taxable interest (b) 0.	8(a) 0.	0.	0.
9 Ordinary dividends. See instructions. (b) 0.	9(a) 0.	0.	0.
10 Taxable refunds, credits, offsets of state and local income taxes	10 0.	0.	
11 Alimony received	11 0.		
12 Business income or (loss)	12 0.	0.	0.
13 Capital gain or (loss). See instructions	13 0.	0.	0.
14 Other gains or (losses)	14 0.	0.	0.
15 IRA distributions. See instructions. (a) 0.	15(b) 0.	0.	0.
16 Pensions and annuities. See instructions. (a) 0.	16(b) 0.	0.	0.
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	17 2,142.	0.	0.
18 Farm income or (loss)	18 0.	0.	0.
19 Unemployment compensation.	19 0.	0.	
20 Social security benefits (a) 0.	20(b) 0.	0.	
21 Other income.			
a California lottery winnings		a 0.	
b Disaster loss carryover from FTB 3805V		b 0.	
c Federal NOL (Form 1040, line 21)		c 3,198.	
d NOL carryover from FTB 3805V		d 0.	
e NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809		e 0.	
f Other (describe):		f 0.	
21 -3,198.			
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 26,944.	0.	3,198.

Section B — Adjustments to Income

23 Educator expenses	23 0.	0.	
24 Certain business expenses of reservists, performing artists, and fee-basis government officials	24 0.	0.	
25 Health savings account deduction	25 0.	0.	
26 Moving expenses	26 0.		
27 Deductible part of self-employment tax	27 0.		
28 Self-employed SEP, SIMPLE, and qualified plans	28 0.		
29 Self-employed health insurance deduction	29 0.		
30 Penalty on early withdrawal of savings	30 0.		
31a Alimony paid. (b) Recipient's: SSN 0.			
Last name 0.	31a 0.		0.
32 IRA deduction	32 0.		
33 Student loan interest deduction	33 0.		0.
34 Tuition and fees	34 0.	0.	
35 Domestic production activities deduction	35 0.	0.	
36 Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instructions.	36 0.	0.	0.
37 Total. Subtract line 36 from line 22 in columns A, B, and C. See instructions	37 26,944.	0.	3,198.

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**
- 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**
- 40** Subtract line 39 from line 38 ☒ **40**
- 41** Other adjustments including California lottery losses. See instructions. Specify . . . ☒ **41**
- 42** Combine line 40 and line 41 ☒ **42**
- 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 \$172,615
Head of household \$258,927
Married/RDP filing jointly or qualifying widow(er) \$345,235
- 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**
- 44** Enter the larger of the amount on line 43 or your standard deduction listed below
Single or married/RDP filing separately \$3,906
Married/RDP filing jointly, head of household, or qualifying widow(er) \$7,812
- Transfer the amount on line 44 to Form 540, line 18 ☒ **44**



2013

Alternative Minimum Tax and Credit Limitations — Residents

P (540)

Attach this schedule to Form 540.

Names as shown on Form 540

TAWEI JAO and MEI LING CHEN

Your SSN or ITIN

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	0	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	0	00
3	Personal property taxes and real property taxes. See instructions	3	7,753	00
4	Certain interest on a home mortgage not used to buy, build, or improve your home. See instructions	4	0	00
5	Miscellaneous itemized deductions. See instructions	5	0	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	0	00
8	Post-1986 depreciation. See instructions	8	0	00
9	Adjusted gain or loss. See instructions	9	0	00
10	Incentive stock options and California qualified stock options (CQSOs). See instructions	10	0	00
11	Passive activities adjustment. See instructions	11	0	00
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 12a	12	0	00
13	Other adjustment and preferences. Enter the amount, if any, for each item, a through i, and enter the total on line 13. See instructions.			
a	Circulation expenditures	g	Mining costs	
b	Depletion	h	Patron's adjustment	
c	Installment sales	i	Pollution control facilities	
d	Intangible drilling costs	j	Research and experimental	
e	Long-term contracts	k	Tax shelter farm activities	
f	Loss limitations	l	Related adjustments	
		13	0	00
14	Total Adjustments and Preferences. Combine line 1 through line 13	14	7,753	00
15	Enter taxable income from Form 540, line 19. See instructions	15	11,132	00
16	Net operating loss (NOL) deductions from Schedule CA (540), line 21d and line 21e, column B. Enter as a positive amount	16	0	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.	18	(00
	Single or married/RDP filing separately		\$172,615	
	Married/RDP filing jointly or qualifying widow(er)		\$345,235	
	Head of household		\$258,927	
19	Combine line 14 through line 18	19	18,885	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 \$327,976, see instructions)	21	18,885	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	\$238,051	\$63,481
	Married/RDP filing jointly or qualifying widow(er)	\$317,401	\$84,640
	Married/RDP filing separately	\$158,700	\$42,319
	If Part I, line 21 is more than the amount shown above for your filing status, see instructions.		
23	Subtract line 22 from line 21. If zero or less, enter -0-	23	0
24	Tentative Minimum Tax. Multiply line 23 by 7.0% (.07)	24	0
25	Regular tax before credits from Form 540, line 31	25	111
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 2014, enter amount from line 26 on the 2014 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	0

**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	0	00
2	Enter the tentative minimum tax from Side 1, Part II, line 24	2	0	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			0.	
A1 Credits that reduce excess tax and have no carryover provisions.				
4 Code: 162 Prison inmate labor credit (FTB 3507)	0.	0.	0.	
5 Code: 169 Enterprise zone employee credit (FTB 3553)	0.	0.	0.	
6 Code: 221 2010 New Home Credit	0.	0.	0.	
7 Code: 232 Child and dependent care expenses credit (FTB 3506)	0.	0.	0.	
A2 Credits that reduce excess tax and have carryover provisions. See instructions.				
8 Code: <input type="radio"/> Credit Name:	0.	0.	0.	<input type="radio"/> 0.
9 Code: <input type="radio"/> Credit Name:	0.	0.	0.	<input type="radio"/> 0.
10 Code: <input type="radio"/> Credit Name:	0.	0.	0.	<input type="radio"/> 0.
11 Code: <input type="radio"/> Credit Name:	0.	0.	0.	<input type="radio"/> 0.
12 Code: 188 Credit for prior year alternative minimum tax	<input type="radio"/> 0.	<input type="radio"/> 0.	0.	<input type="radio"/> 0.
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).			0.	
B1 Credits that reduce net tax and have no carryover provisions.				
14 Code: 170 Credit for joint custody head of household	0.	0.	0.	
15 Code: 173 Credit for dependent parent	0.	0.	0.	
16 Code: 163 Credit for senior head of household	0.	0.	0.	
17 Nonrefundable renter's credit.	0.	0.	0.	
B2 Credits that reduce net tax and have carryover provisions. See instructions.				
18 Code: <input type="radio"/> Credit Name:	0.	0.	0.	<input type="radio"/> 0.
19 Code: <input type="radio"/> Credit Name:	0.	0.	0.	<input type="radio"/> 0.
20 Code: <input type="radio"/> Credit Name:	0.	0.	0.	<input type="radio"/> 0.
21 Code: <input type="radio"/> Credit Name:	0.	0.	0.	<input type="radio"/> 0.
B3 Other state tax credit.				
22 Code: 187 Other state tax credit	0.	0.	0.	
Section C – Credits that may reduce alternative minimum tax.				
23 Enter your alternative minimum tax from Side 1, Part II, line 26			0.	
24 Code: 180 Solar energy credit carryover from Section B2, column (d) . .	0.	0.	0.	<input type="radio"/> 0.
25 Code: 181 Commercial solar energy credit carryover from Section B2, column (d)	0.	0.	0.	<input type="radio"/> 0.
26 Adjusted AMT. Enter the balance from line 25, column (c) here and on Form 540, line 61			0.	



2013**Wage and Tax Statement****W-2****Important: Attach this form to the back of your Form 540, 540 2EZ, or Form 540NR (Long or Short).**

Name(s) as shown on tax 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*	<input checked="" type="radio"/> 609-37-6663	<input checked="" type="radio"/> 609-37-6664
b. Employer identification number (EIN)	<input checked="" type="radio"/> 45-4241621	<input checked="" type="radio"/> 45-4241621
c. Employer's name	<input checked="" type="radio"/> PW TEC CORP	<input checked="" type="radio"/> PW TEC CORP
Address	<input checked="" type="radio"/> 18602 LA GUARDIA ST	<input checked="" type="radio"/> 18602 LA GUARDIA ST
City	<input checked="" type="radio"/> ROWLAND HEIGHTS	<input checked="" type="radio"/> ROWLAND HEIGHTS
State	<input checked="" type="radio"/> CA	<input checked="" type="radio"/> CA
Zip Code	<input checked="" type="radio"/> 91748	<input checked="" type="radio"/> 91748
e. Employee's first, middle initial and last name*	<input checked="" type="radio"/> TAWEI JAO	<input checked="" type="radio"/> MEI LING CHEN
f. Address*	<input checked="" type="radio"/> 18602 LA GUARDIA ST	<input checked="" type="radio"/> 18602 LA GUARDIA ST
City*	<input checked="" type="radio"/> ROWLAND HEIGHTS	<input checked="" type="radio"/> ROWLAND HEIGHTS
State*	<input checked="" type="radio"/> CA	<input checked="" type="radio"/> CA
Zip Code*	<input checked="" type="radio"/> 91748	<input checked="" type="radio"/> 91748
1. Wages, tips, other compensation	<input checked="" type="radio"/> 14,000.	<input checked="" type="radio"/> 14,000.
2. Federal income tax withheld	<input checked="" type="radio"/> 453.	<input checked="" type="radio"/> 453.
3. Social security wages	<input checked="" type="radio"/> 14,000.	<input checked="" type="radio"/> 14,000.
4. Social security tax withheld	<input checked="" type="radio"/> 868.	<input checked="" type="radio"/> 868.
6. Medicare tax withheld	<input checked="" type="radio"/> 203.	<input checked="" type="radio"/> 203.
7. Social security tips	<input checked="" type="radio"/>	<input checked="" type="radio"/>
8. Allocated tips (not included in box 1)	<input checked="" type="radio"/>	<input checked="" type="radio"/>
10. Dependent care benefits	<input checked="" type="radio"/>	<input checked="" type="radio"/>
11. Nonqualified plans	<input checked="" type="radio"/>	<input checked="" type="radio"/>

W-2 Information		1st W-2		2nd W-2	
12. Codes and amounts	Codes	Amounts	Codes	Amounts	
	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	
	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	
	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	
13. Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay	<input type="radio"/> <input type="checkbox"/> Statutory employee <input type="radio"/> <input type="checkbox"/> Retirement plan <input type="radio"/> <input type="checkbox"/> Third-party sick pay		<input type="radio"/> <input type="checkbox"/> Statutory employee <input type="radio"/> <input type="checkbox"/> Retirement plan <input type="radio"/> <input type="checkbox"/> Third-party sick pay		
14. SDI, VPDI, or CA SDI (from box 14 or 19)	Type	Amount	Type	Amount	
	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/> 0.	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/> 0.	
15. State and employer's State ID number	State	Employer's state ID number	State	Employer's state ID number	
	<input type="radio"/> CA	<input type="radio"/> 012-0104-5	<input type="radio"/> CA	<input type="radio"/> 012-0104-5	
16. State wages, tips, etc.	<input type="radio"/> <input type="text"/> 14,000.		<input type="radio"/> <input type="text"/> 14,000.		
17. State income tax	<input type="radio"/> <input type="text"/> 0.		<input type="radio"/> <input type="text"/> 0.		



2013**Wage and Tax Statement****W-2****Important: Attach this form to the back of your Form 540, 540 2EZ, or Form 540NR (Long or Short).**

Name(s) as shown on tax 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*	<input type="radio"/> 609-37-6664	<input type="radio"/>
b. Employer identification number (EIN)	<input type="radio"/> 45-4241621	<input type="radio"/>
c. Employer's name	<input type="radio"/> PW TECH CORP	<input type="radio"/>
Address	<input type="radio"/> 18351 COLIMA ROAD NO. 155	<input type="radio"/>
City	<input type="radio"/> ROWLAND HEIGHTS	<input type="radio"/>
State	<input type="radio"/> CA	<input type="radio"/>
Zip Code	<input type="radio"/> 91748	<input type="radio"/>
e. Employee's first, middle initial and last name*	<input type="radio"/> MEI LING CHEN	<input type="radio"/>
f. Address*	<input type="radio"/> 18602 LA GUARDIA ST	<input type="radio"/>
City*	<input type="radio"/> ROWLAND HEIGHTS	<input type="radio"/>
State*	<input type="radio"/> CA	<input type="radio"/>
Zip Code*	<input type="radio"/> 91748	<input type="radio"/>
1. Wages, tips, other compensation	<input type="radio"/>	<input type="radio"/>
2. Federal income tax withheld	<input type="radio"/>	<input type="radio"/>
3. Social security wages	<input type="radio"/> 0.	<input type="radio"/>
4. Social security tax withheld	<input type="radio"/> 0.	<input type="radio"/>
6. Medicare tax withheld	<input type="radio"/> 0.	<input type="radio"/>
7. Social security tips	<input type="radio"/>	<input type="radio"/>
8. Allocated tips (not included in box 1)	<input type="radio"/>	<input type="radio"/>
10. Dependent care benefits	<input type="radio"/>	<input type="radio"/>
11. Nonqualified plans	<input type="radio"/>	<input type="radio"/>

W-2 Information		1st W-2		2nd W-2	
12. Codes and amounts	Codes	Amounts	Codes	Amounts	
	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	
	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	
	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	
13. Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay	<input type="radio"/> <input type="checkbox"/> Statutory employee <input type="radio"/> <input type="checkbox"/> Retirement plan <input type="radio"/> <input type="checkbox"/> Third-party sick pay		<input type="radio"/> <input type="checkbox"/> Statutory employee <input type="radio"/> <input type="checkbox"/> Retirement plan <input type="radio"/> <input type="checkbox"/> Third-party sick pay		
14. SDI, VPDI, or CA SDI (from box 14 or 19)	Type	Amount	Type	Amount	
	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/> 0.	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	
15. State and employer's State ID number	State	Employer's state ID number	State	Employer's state ID number	
	<input type="radio"/> CA	<input type="radio"/> 012-0104-5	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	
16. State wages, tips, etc.	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/> 0.	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	
17. State income tax	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/> 0.	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	



2013 Passive Activity Loss Limitations**3801****Attach to Form 540, Long Form 540NR, Form 541, or Form 100S (S Corporations).**

Name(s) as shown on tax return

SSN, ITIN, FEIN, or CA. corporation no.

TAWEI JAO and MEI LING CHEN

609-37-6663

Part I 2013 Passive Activity LossSee 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	2,142	00	
1b Activities with net loss from Worksheet 1, column (b)	1b	(0)	00	
1c Prior year unallowed losses from Worksheet 1, column (c)	1c	(0)	00	
1d Combine line 1a, line 1b, and line 1c	1d	2,142	00	

All Other Passive Activities

2a Activities with net income from Worksheet 2, column (a)	2a	0	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	0	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	2,142	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	0	00
5 Enter \$150,000. If married/RDP filing a separate tax return, see instructions	5	0	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	0	00
7 Subtract line 6 from line 5	7	0	00
8 Multiply line 7 by 50% (.50). Do not enter more than \$25,000	8	0	00
9 Enter the smaller of line 4 or line 8	9	0	00

Part III Total Losses Allowed

10 Add the income, if any, from line 1a and line 2a and enter the total	10	0	00
11 Total losses allowed from all passive activities for 2013. 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	0	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		394.	0.	394.
SINGLE FAMILY HOME	Sch E		1,748.	0.	1,748.

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:
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(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)	0. 1(d)*	0. 1(e)

(a) Schedule E Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
Sch E: RESIDENTIAL RENTAL	Passive	394.	394.	If the amount below is positive , transfer the amount to Schedule CA (540 or 540NR), line 17, column C.
Sch E: SINGLE FAMILY HOME	Passive	1,748.	1,748.	
				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)	2,142. 2(d)**	0. 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)	0. 3(d)***	0. 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.

California Electronic Filing Information

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

- ☒ 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	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Spouse PIN:	76664	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Date signed:	02/17/2014				
ERO PIN:	96469				

EFIN

Enter your 6 digit EFIN number

EFIN: 964695

Submission ID

The state of CA rejects e-files if the efile is not transmitted within 2 days of creating the efile. Because of this limitation, the program will create a new SubmissionID below each time the e-file is created. Please transmit within 2 days.

Submission ID: 9646952014048nwwxa61

Taxpayer Information

Filer's first name TAWEI		Filer's middle initial		Filer's last name JAO		Filer's suffix	
Spouse/RDP's first name MEI LING		Spouse/RDP's Initial		Spouse/RDP's last name CHEN		Spouse's suffix	
Street address 18602 LA GUARDIA ST		Apt. no.	PMB no.	Filer's SSN 609-37-6663		Spouse/RDP's SSN 609-37-6664	
Address continuation				Daytime phone number (626) 382-8097		Foreign phone number	
City ROWLAND HEIGHTS				State CA	ZIP code 91748	Foreign country	
Executor first name		M.I.	Executor last name		Representative type	Email address	

ERO

(Enter data in the Preparer Manager)

ERO's name NATALIE LEE, E.A.			Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN P00215833		
Firm's name LA FIRST TAX & FINANCIAL SVCS				ERO's EIN 26-1703414		
Address 9067 LAS TUNAS DR				Phone (626) 285-1221		
City TEMPLE CITY			State CA	ZIP code 91780	Foreign country	

Paid Preparer

(Enter data in the Preparer Manager)

Paid preparer's name NATALIE LEE, E.A.			Non-paid prep type	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN P00215833	
Firm's name LA FIRST TAX & FINANCIAL SVCS				EIN 26-1703414		
Address 9067 LAS TUNAS DR				Phone (626) 285-1221		
City TEMPLE CITY			State CA	ZIP code 91780	Foreign country	