

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.

▶ Information about Form 8879 and its instructions is at www.irs.gov/form8879.**2015**

Submission Identification Number (SID) ▶

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

Part I Tax Return Information—Tax Year Ending December 31, 2015 (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	40,455.
2	Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12)	2	385.
3	Federal income tax withheld (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7)	3	
4	Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a)	4	940.
5	Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14)	5	

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

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2015, 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 as my signature on my tax year 2015 electronically filed income tax return.

ERO firm name

7 6 6 6 3

Enter five digits, but do not enter all zeros

☐ I will enter my PIN as my signature on my tax year 2015 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 as my signature on my tax year 2015 electronically filed income tax return.

ERO firm name

7 6 6 6 4

Enter five digits, but do not enter all zeros

☐ I will enter my PIN as my signature on my tax year 2015 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.

9 6 4 6 9 5 9 6 4 6 9

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2015 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 ▶ _____ Date ▶ 06/20/2016**ERO Must Retain This Form — See Instructions****Do Not Submit This Form to the IRS Unless Requested To Do So**

For the year Jan. 1–Dec. 31, 2015, or other tax year beginning , 2015, ending , 20 See separate instructions.

Your first name and initial TAWEI	Last name JAO	Your social security number 609-37-6663
If a joint return, spouse's first name and initial MEILING	Last name CHEN	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. ▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). ROWLAND HEIGHTS CA 91748		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.

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"/>

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

d Total number of exemptions claimed

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)

Dependents on 6c not entered above 1

Add numbers on lines above ▶ 6

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 36,000.

8a Taxable interest. Attach Schedule B if required 8a 39.

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

9a Ordinary dividends. Attach Schedule B if required 9a

b Qualified dividends 9b

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

11 Alimony received 11

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

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

14 Other gains or (losses). Attach Form 4797 14

15a IRA distributions 15a b Taxable amount 15b

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

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 4,416.

18 Farm income or (loss). Attach Schedule F 18

19 Unemployment compensation 19

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

21 Other income. List type and amount 21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ 22 40,455.

Adjusted Gross Income

23 Educator expenses 23

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

25 Health savings account deduction. Attach Form 8889 25

26 Moving expenses. Attach Form 3903 26

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

28 Self-employed SEP, SIMPLE, and qualified plans 28

29 Self-employed health insurance deduction 29

30 Penalty on early withdrawal of savings 30

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

32 IRA deduction 32

33 Student loan interest deduction 33

34 Tuition and fees. Attach Form 8917 34

35 Domestic production activities deduction. Attach Form 8903 35

36 Add lines 23 through 35 36

37 Subtract line 36 from line 22. This is your adjusted gross income ▶ 37 40,455.

Tax and Credits**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, \$6,300
Married filing jointly or Qualifying widow(er), \$12,600
Head of household, \$9,250

38	Amount from line 37 (adjusted gross income)	38	40,455.
39a	Check <input type="checkbox"/> You were born before January 2, 1951, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a <input type="checkbox"/>		
	if: <input type="checkbox"/> Spouse was born before January 2, 1951, <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"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	15,881.
41	Subtract line 40 from line 38	41	24,574.
42	Exemptions. If line 38 is \$154,950 or less, multiply \$4,000 by the number on line 6d. Otherwise, see instructions	42	24,000.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	574.
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	56.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	56.
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	56.
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	56.
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	0.

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	61	385.
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	385.

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	
65	2015 estimated tax payments and amount applied from 2014 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election 66b		
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	1,325.
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	1,325.

Refund

Direct deposit? See instructions.

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	940.										
76a	Amount of line 75 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	76a	940.										
b	Routing number <table border="1"><tr><td>1</td><td>2</td><td>2</td><td>0</td><td>0</td><td>0</td><td>2</td><td>4</td><td>7</td></tr></table> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	1	2	2	0	0	0	2	4	7			
1	2	2	0	0	0	2	4	7					
d	Account number <table border="1"><tr><td>5</td><td>5</td><td>6</td><td>1</td><td>2</td><td>2</td><td>4</td><td>0</td><td>6</td><td>3</td></tr></table>	5	5	6	1	2	2	4	0	6	3		
5	5	6	1	2	2	4	0	6	3				
77	Amount of line 75 you want applied to your 2016 estimated tax	77											
78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78											
79	Estimated tax penalty (see instructions)	79											

Third Party Designee

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

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

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

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, Enrolled Agent	Preparer's signature NATALIE LEE, Enrolled Agent	Date 06/20/2016	Check <input type="checkbox"/> if self-employed	PTIN P00215833
Firm's name ▶ LA FIRST TAX FINANCIAL SERVICES	Firm's EIN ▶ 26-1703414			
Firm's address ▶ 9067 LAS TUNAS DR TEMPLE CITY CA 91780	Phone no. (626) 285-1221			

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

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

OMB No. 1545-0074

2015
Attachment
Sequence No. **07**

Name(s) shown on Form 1040

TAWEI JAO & MEILING CHEN

Your social security number

609-37-6663

Medical and Dental Expenses		Caution: Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1			
2	Enter amount from Form 1040, line 38 2				
3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1951, multiply line 2 by 7.5% (.075) instead	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			
Taxes You Paid		5 State and local (check only one box):			
	a <input type="checkbox"/> Income taxes, or	5	983.		
	b <input checked="" type="checkbox"/> General sales taxes				
6	Real estate taxes (see instructions)	6	5,774.		
7	Personal property taxes	7			
8	Other taxes. List type and amount ►	8			
9	Add lines 5 through 8	9			6,757.
Interest You Paid		10 Home mortgage interest and points reported to you on Form 1098		10	9,124.
Note: Your mortgage interest deduction may be limited (see instructions).		11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►		11	
		12 Points not reported to you on Form 1098. See instructions for special rules		12	
		13 Mortgage insurance premiums (see instructions)		13	
		14 Investment interest. Attach Form 4952 if required. (See instructions.)		14	
		15 Add lines 10 through 14		15	9,124.
Gifts to Charity		16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions		16	
If you made a gift and got a benefit for it, see instructions.		17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500		17	
		18 Carryover from prior year		18	
		19 Add lines 16 through 18		19	
Casualty and Theft Losses		20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)		20	
Job Expenses and Certain Miscellaneous Deductions		21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►		21	
		22 Tax preparation fees		22	
		23 Other expenses—investment, safe deposit box, etc. List type and amount ►		23	
		24 Add lines 21 through 23		24	
		25 Enter amount from Form 1040, line 38 25		25	
		26 Multiply line 25 by 2% (.02)		26	
		27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		27	
Other Miscellaneous Deductions		28 Other—from list in instructions. List type and amount ►		28	
Total Itemized Deductions		29 Is Form 1040, line 38, over \$154,950?		29	15,881.
		<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)

Name(s) shown on return

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2015

Attachment
Sequence No. **13**

Your social security number

609-37-6663

TAWEI JAO & MEILING CHEN

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 2015 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	18480 AGUIRO ST ROWLAND HEIGHTS CA 91748				
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 365	0	<input type="checkbox"/>
B	1		B 273	92	<input type="checkbox"/>
C	1		C 92	273	<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	22,800.	16,200.	5,400.
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7	2,640.	830.	668.
8 Commissions.	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12	10,302.	5,241.	2,480.
13 Other interest.	13			
14 Repairs.	14			
15 Supplies	15			
16 Taxes	16	4,710.	3,682.	1,527.
17 Utilities.	17	240.	135.	15.
18 Depreciation expense or depletion	18	4,477.	4,775.	55.
19 Other (list) ▶ See Line 19 Other Expenses	19	1,111.	936.	655.
20 Total expenses. Add lines 5 through 19	20	23,480.	15,599.	5,400.
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	-680.	601.	0.
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(680.)	()	(0.)
23a Total of all amounts reported on line 3 for all rental properties	23a	44,400.		
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c	18,023.		
d Total of all amounts reported on line 18 for all properties	23d	9,307.		
e Total of all amounts reported on line 20 for all properties	23e	44,479.		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24		601.	
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(680.)		
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 . NPA	26		-79.	

Name(s) shown on return. Do not enter name and social security number if shown on other side.

TAWEI JAO & MEILING 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	DM AQUA INC	S	<input type="checkbox"/>	47-5218999	<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	1,884.		
B	2,611.		
C			
D			
29a Totals	4,495.		
b Totals			
30 Add columns (g) and (i) of line 29a		30	4,495.
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	4,495.

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

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q , line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q , line 1b	(e) Income from Schedules Q , line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	4,416.
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	

Education Credits
(American Opportunity and Lifetime Learning Credits)

▶ Attach to Form 1040 or Form 1040A.

▶ Information about Form 8863 and its separate instructions is at www.irs.gov/form8863.

OMB No. 1545-0074

2015
Attachment
Sequence No. **50**

Name(s) shown on return

TAWEI JAO & MEILING 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	3,312.
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	40,455.
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit	4	139,545.
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	1.000
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 <input type="checkbox"/>	7	3,312.
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below.	8	1,325.

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	1,987.
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	
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (.20)	12	
13	Enter: \$130,000 if married filing jointly; \$65,000 if single, head of household, or qualifying widow(er)	13	
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	
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	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
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	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33	19	56.

Name(s) shown on return

TAWEI JAO & MEILING 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. UC IRVINE CAMPUS BILLING SERVICES TAX REPORTING OFFICE IRVINE CA 92697 (2) Did the student receive Form 1098-T from this institution for 2015? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2014 with Box <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 2 filled in and Box 7 checked? 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	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 2015? <input type="checkbox"/> Yes <input type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2014 with Box 2 <input type="checkbox"/> Yes <input type="checkbox"/> No filled in and Box 7 checked? 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).
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2015? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.	
24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2015 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) <input checked="" 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 postsecondary education before 2015 (see instructions)? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 26.	
26 Was the student convicted, before the end of 2015, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Complete lines 27 through 30 for this student.	



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	1,097.
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	1,097.

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	
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Name(s) shown on return

TAWEI JAO & MEILING 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) LU JAO	21 Student social security number (as shown on page 1 of your tax return) 609-37-1982
22 Educational institution information (see instructions)	
a. Name of first educational institution Calif State Univ., Long Beach (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 1250 BELLFLOWER BLVD LONG BEACH CA 90840 (2) Did the student receive Form 1098-T from this institution for 2015? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2014 with Box 2 filled in and Box 7 checked? <input checked="" 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). 93-1150363	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 2015? <input type="checkbox"/> Yes <input type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2014 with Box 2 <input type="checkbox"/> Yes <input type="checkbox"/> No filled in and Box 7 checked? 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).
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2015? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.	
24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2015 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) <input checked="" 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 postsecondary education before 2015 (see instructions)? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 26.	
26 Was the student convicted, before the end of 2015, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Complete lines 27 through 30 for this student.	



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	2,860.
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28	860.
29 Multiply line 28 by 25% (.25)	29	215.
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	2,215.

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	
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Passive Activity Loss Limitations

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Information about Form 8582 and its instructions is available at www.irs.gov/form8582.

Name(s) shown on return

TAWEI JAO & MEILING CHEN

Identifying number

609-37-6663

Part I 2015 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	0 .	
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(680 .)	
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	()	
d Combine lines 1a, 1b, and 1c	1d	-680 .	

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)	2a	(0 .)	
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	()	
c Add lines 2a and 2b	2c	(0 .)	

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a	4,495 .	
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(0 .)	
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	()	
d Combine lines 3a, 3b, and 3c	3d	4,495 .	

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	3,815 .	
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- 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		
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		
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		
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions	9		
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		
12 Enter the loss from line 4	12		
13 Reduce line 12 by the amount on line 10	13		
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14		

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15		
16 Total losses allowed from all passive activities for 2015. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16		

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
18487 DEL BONITA STREET	0.	680.			680.
Total. Enter on Form 8582, lines 1a, 1b, and 1c	0.	680.			

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
PW TEC CORP CRD	0.		0.
Total. Enter on Form 8582, lines 2a and 2b	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
PW TEC CORP	1,884.	0.		1,884.	
DM AQUA INC	2,611.	0.		2,611.	
Total. Enter on Form 8582, lines 3a, 3b, and 3c	4,495.	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			1.00		

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

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

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

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

OMB No. 1545-0172

2015Attachment
Sequence No. **179**

Name(s) shown on return

TAWEI JAO & MEILING CHEN

Business or activity to which this form relates

Sch E 18480 AGUIRO ST

Identifying 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	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2014 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2016. Add lines 9 and 10, less line 12 ▶	13	

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

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2015	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 2015 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
19a 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	10/15	167,616.	27.5 yrs.	MM	S/L	1,270.
i Nonresidential real property			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2015 Tax Year Using the Alternative Depreciation System

20a 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	1,270.
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	

Additional information from your 2015 Federal Tax Return**Schedule E: Supplemental Income and Loss****Line 19 Other Expenses: Property (C)****Continuation Statement**

Expense Description	Amount
GARDENING	180 .
INSURANCE	475 .
Total	655 .

Schedule E: Supplemental Income and Loss**Line 19 Other Expenses: Property (B)****Continuation Statement**

Expense Description	Amount
GARDENING	540 .
INSURANCE	396 .
Total	936 .

Schedule E: Supplemental Income and Loss**Line 19 Other Expenses: Property (A)****Continuation Statement**

Expense Description	Amount
GARDENING	720 .
INSURANCE	391 .
Total	1,111 .

TAXABLE YEAR

FORM

2015**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
MEILING 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	40,206.
2 Amount You Owe (Form 540, line 111; Form 540 2EZ, line 31; Long Form 540NR, line 121; or Short Form 540NR, line 121)	2	
3 Refund or No Amount Due (Form 540, line 115; Form 540 2EZ, line 32; 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, 2015, 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

7	6	6	6	3
---	---	---	---	---

Do not enter all zeros
ERO firm name
as my signature on my 2015 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2015 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

7	6	6	6	4
---	---	---	---	---

Do not enter all zeros
ERO firm name
as my signature on my 2015 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2015 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.

9	6	4	6	9	5	9	6	4	6	9
---	---	---	---	---	---	---	---	---	---	---

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2015 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, 2015 e-file Handbook for Authorized e-file Providers.

ERO's signature ▶ _____ Date ▶ 06/20/2016

2015 California Resident Income Tax Return**540**

APE

ATTACH FEDERAL RETURN

A
R
RP

609-37-6663 JAO 609-37-6664 15
TAWEI JAO
MEILING CHEN

18602 LA GUARDIA ST
ROWLAND HEIGHTS CA 91748

10-10-1966 08-29-1967

Filing Status

1 ☐ Single

2 ☒ Married/RDP filing jointly. See inst.

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

4 ☐ Head of household (with qualifying person). See instructions.

5 ☐ Qualifying widow(er) with dependent child. Enter year spouse/RDP died

If your California filing status is different from your federal filing status, check the box here

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst. ● 6 ☐

► 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**

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 X \$109 = ● \$

8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 ● 8 X \$109 = ● \$

9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 ● 9 X \$109 = ● \$

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

Exemptions

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="radio"/> YUN	<input type="radio"/> YUEH	<input type="radio"/> LU
Last Name	<input type="radio"/> JAO	<input type="radio"/> JAO	<input type="radio"/> JAO
SSN	<input type="radio"/> 609377415	<input type="radio"/> 609371981	<input type="radio"/> 609371982
Dependent's relationship to you	<input type="radio"/> DAUGHTER	<input type="radio"/> DAUGHTER	<input type="radio"/> DAUGHTER

Total dependent exemptions. ● 10 X \$337 = ● \$

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

Your name: JAO

Your SSN or ITIN: 609-37-6663

Taxable Income

- 12 State wages from your Form(s) W-2, box 16 ● 12 36000 .00
- 13 Enter federal adjusted gross income from Form 1040, line 37; 1040A, line 21; or 1040EZ, line 4 ● 13 40455 .00
- 14 California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B ● 14 249 .00
- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 40206 .00
- 16 California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C ● 16 .00
- 17 California adjusted gross income. Combine line 15 and line 16 ● 17 40206 .00
- 18 Enter the **larger of:**
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 \$4,044
• Married/RDP filing jointly, Head of household, or Qualifying widow(er) \$8,088
If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions ● 18 14898 .00
- 19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- ● 19 25308 .00

Tax

- 31 Tax. Check the box if from: ☒ Tax Table ☐ Tax Rate Schedule
● ☐ FTB 3800 ● ☐ FTB 3803 ● 31 349 .00
- 32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$178,706, see instructions ● 32 1566 .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: ● ☐ Schedule G-1 ● ☐ FTB 5870A ● 34 .00
- 35 Add line 33 and line 34 ● 35 0 .00

Special Credits

- 40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions ● 40 .00
- 43 Enter credit name code ● and amount ● 43 .00
- 44 Enter credit name code ● and amount ● 44 .00
- 45 To claim more than two credits, see instructions. Attach Schedule P (540) ● 45 .00
- 46 Nonrefundable renter's credit. See instructions ● 46 .00
- 47 Add line 40 through line 46. These are your total credits ● 47 .00
- 48 Subtract line 47 from line 35. If less than zero, enter -0- ● 48 0 .00

Other Taxes

- 61 Alternative minimum tax. Attach Schedule P (540) ● 61 .00
- 62 Mental Health Services Tax. See instructions ● 62 .00
- 63 Other taxes and credit recapture. See instructions ● 63 .00
- 64 Add line 48, line 61, line 62, and line 63. This is your total tax ● 64 0 .00

Your name: JAO

Your SSN or ITIN: 609-37-6663

Payments	71	California income tax withheld. See instructions	●	71		.00
	72	2015 CA estimated tax and other payments. See instructions	●	72		.00
	73	Withholding (Form 592-B and/or 593). See instructions	●	73		.00
	74	Excess SDI (or VPD) withheld. See instructions	●	74		.00
	75	Earned Income Tax Credit (EITC)	●	75		.00
	76	Add lines 71 through 75. These are your total payments. See instructions	⊙	76		.00

Use Tax	91	Use Tax. This is not a total line. See instructions	●	91		.00
---------	----	--	---	----	--	-----

Overpaid Tax/ Tax Due	92	Payments balance. If line 76 is more than line 91, subtract line 91 from line 76.	⊙	92		.00
	93	Use Tax balance. If line 91 is more than line 76, subtract line 76 from line 91.	⊙	93		.00
	94	Overpaid tax. If line 92 is more than line 64, subtract line 64 from line 92.	⊙	94		.00
	95	Amount of line 94 you want applied to your 2016 estimated tax	●	95		.00
	96	Overpaid tax available this year. Subtract line 95 from line 94	●	96		.00
	97	Tax due. If line 92 is less than line 64, subtract line 92 from line 64.	⊙	97	0	.00

Your name: JAO

Your SSN or ITIN: 609-37-6663

Contributions

	Code	Amount
California Seniors Special Fund. See instructions.	● 400	<input type="text"/> .00
Alzheimer's Disease/Related Disorders Fund	● 401	<input type="text"/> .00
Rare and Endangered Species Preservation Program	● 403	<input type="text"/> .00
California Breast Cancer Research Fund	● 405	<input type="text"/> .00
California Firefighters' Memorial Fund	● 406	<input type="text"/> .00
Emergency Food for Families Fund	● 407	<input type="text"/> .00
California Peace Officer Memorial Foundation Fund	● 408	<input type="text"/> .00
California Sea Otter Fund	● 410	<input type="text"/> .00
California Cancer Research Fund	● 413	<input type="text"/> .00
Child Victims of Human Trafficking Fund	● 419	<input type="text"/> .00
School Supplies for Homeless Children Fund	● 422	<input type="text"/> .00
State Parks Protection Fund/Parks Pass Purchase	● 423	<input type="text"/> .00
Protect Our Coast and Oceans Fund	● 424	<input type="text"/> .00
Keep Arts in Schools Fund	● 425	<input type="text"/> .00
California Senior Legislature Fund	● 427	<input type="text"/> .00
Habitat for Humanity Fund	● 428	<input type="text"/> .00
California Sexual Violence Victim Services Fund	● 429	<input type="text"/> .00
State Children's Trust Fund for the Prevention of Child Abuse	● 430	<input type="text"/> .00
Prevention of Animal Homelessness & Cruelty Fund	● 431	<input type="text"/> .00
110 Add code 400 through code 431. This is your total contribution	● 110	<input type="text"/> .00

Your name: JAO

Your SSN or ITIN: 609-37-6663

111 AMOUNT YOU OWE. If you do not have an amount on line 96, add line 93, line 97, and line 110. See instructions. **Do not send cash.**Mail to: **FRANCHISE TAX BOARD****PO BOX 942867****SACRAMENTO CA 94267-0001**

● 111

Pay online – Go to **ftb.ca.gov** for more information.Amount
You Owe**112 Interest, late return penalties, and late payment penalties** ● 112**113 Underpayment of estimated tax.** Check the box: ● ☐ **FTB 5805 attached** ● ☐ **FTB 5805F attached** ● 113**114 Total amount due.** See instructions. Enclose, but **do not** staple, any payment ● 114Interest and
Penalties**115 REFUND OR NO AMOUNT DUE.** Subtract the sum of line 110, line 112 and line 113 from line 96. See instructions.Mail to: **FRANCHISE TAX BOARD****PO BOX 942840****SACRAMENTO CA 94240-0001**

● 115

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See 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 ☐ Checking ● Account number ● 116 Direct deposit amount
☐ Savings

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

● Type
● Routing number ☐ Checking ● Account number ● 117 Direct deposit amount
☐ Savings

Refund and Direct Deposit

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to **ftb.ca.gov** and search for **privacy notice**. To request this notice by mail, call 800.852.5711. 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)

6263828097

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

NATALIE LEE, ENROLLED AGENT

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

LA FIRST TAX FINANCIAL SERVICES

● PTIN

P00215833

Firm's address

9067 LAS TUNAS DR TEMPLE CITY CA 91780

● FEIN

261703414

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

Print Third Party Designee's Name

Telephone Number

2015 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

T A W E I J A O & M E I L I N G C H E N

6 0 9 3 7 6 6 6 3

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	<input checked="" type="radio"/> 36,000.	<input type="radio"/>	<input type="radio"/>
8 Taxable interest (b) 8(a)	<input checked="" type="radio"/> 39.	<input type="radio"/>	<input type="radio"/>
9 Ordinary dividends. See instructions. (b) 9(a)	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
10 Taxable refunds, credits, offsets of state and local income taxes 10	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
11 Alimony received 11	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12 Business income or (loss) 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Capital gain or (loss). See instructions 13	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14 Other gains or (losses) 14	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15 IRA distributions. See instructions. (a) 15(b)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16 Pensions and annuities. See instructions. (a) 16(b)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 17	<input checked="" type="radio"/> 4,416.	<input checked="" type="radio"/> 249.	<input type="radio"/>
18 Farm income or (loss) 18	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
19 Unemployment compensation 19	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
20 Social security benefits (a) <input checked="" type="radio"/> 20(b)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
21 Other income.			
a California lottery winnings		<input type="radio"/>	a
b Disaster loss deduction from FTB 3805V		<input type="radio"/>	b
c Federal NOL (Form 1040, line 21)		<input type="radio"/>	c <input checked="" type="radio"/>
d NOL deduction from FTB 3805V		<input type="radio"/>	d
e NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809		<input type="radio"/>	e
f Other (describe):		<input type="radio"/>	f <input type="radio"/>
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	<input checked="" type="radio"/> 40,455.	<input checked="" type="radio"/> 249.	<input type="radio"/>

Section B — Adjustments to Income

23 Educator expenses 23	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. 24	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
25 Health savings account deduction 25	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
26 Moving expenses 26	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
27 Deductible part of self-employment tax 27	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
28 Self-employed SEP, SIMPLE, and qualified plans 28	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
29 Self-employed health insurance deduction 29	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
30 Penalty on early withdrawal of savings. 30	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
31a Alimony paid. (b) Recipient's: SSN <input checked="" type="radio"/>			
Last name <input checked="" type="radio"/> 31a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
32 IRA deduction 32	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
33 Student loan interest deduction 33	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
34 Tuition and fees 34	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
35 Domestic production activities deduction 35	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
36 Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instructions 36	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
37 Total. Subtract line 36 from line 22 in columns A, B, and C. See instructions 37	<input checked="" type="radio"/> 40,455.	<input checked="" type="radio"/> 249.	<input type="radio"/>

REV 12/30/15 PRO

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	<input checked="" type="radio"/> 38	15,881.
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	<input checked="" type="radio"/> 39	983.
40	Subtract line 39 from line 38	<input checked="" type="radio"/> 40	14,898.
41	Other adjustments including California lottery losses. See instructions. Specify <input type="text"/>	<input checked="" type="radio"/> 41	<input type="text"/>
42	Combine line 40 and line 41	<input checked="" type="radio"/> 42	14,898.
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 \$178,706 Head of household \$268,063 Married/RDP filing jointly or qualifying widow(er) \$357,417		
	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	<input checked="" type="radio"/> 43	14,898.
44	Enter the larger of the amount on line 43 or your standard deduction listed below Single or married/RDP filing separately. See instructions. \$4,044 Married/RDP filing jointly, head of household, or qualifying widow(er) \$8,088		
	Transfer the amount on line 44 to Form 540, line 18	<input checked="" type="radio"/> 44	14,898.

2015 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.

T A W E I J A O & M E I L I N G C H E N

6 0 9 3 7 6 6 6 3

Part I 2015 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	0 .	00	
1b Activities with net loss from Worksheet 1, column (b)	1b	(-757 .)	00	
1c Prior year unallowed losses from Worksheet 1, column (c)	1c	()	00	
1d Combine line 1a, line 1b, and line 1c	1d		-757 .	00

All Other Passive Activities

2a Activities with net income from Worksheet 2, column (a)	2a	4,495 .	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	()	00	
2d Combine line 2a, line 2b, and line 2c	2d		4,495 .	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		3,738 .	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		00
5 Enter \$150,000. If married/RDP filing a separate tax return, see instructions	5		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		00
7 Subtract line 6 from line 5	7		00
8 Multiply line 7 by 50% (.50). Do not enter more than \$25,000	8		00
9 Enter the smaller of line 4 or line 8 <input checked="" type="radio"/>	9		0 .

Part III Total Losses Allowed

10 Add the income, if any, from line 1a and line 2a and enter the total	10		00
11 Total losses allowed from all passive activities for 2015. Add line 9 and line 10	11		00

See the instructions on Page 2 to find out how to report the losses on your tax return.

2015

Depreciation and Amortization Adjustments

3885A

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

Name(s) as shown on tax return

T A W E I J A O & M E I L I N G C H E N

SSN or ITIN

6 0 9 3 7 6 6 6 3

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

1 8 4 8 7 D E L B O N I T A S T

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

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

Part III Depreciation

	(a) Description of property placed in service	(b) Date placed in service mm/dd/yyyy	(c) California basis for depreciation	(d) Method	(e) Life or rate	(f) California depreciation deduction
3						

- 4 Add the amounts on line 3, column (f) **4**
- 5 California depreciation for assets placed in service prior to 2015 **5** 4,554.
- 6 Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5. **6** 4,554.
- 7 Total federal depreciation from this activity. Enter depreciation from federal Form 4562, line 22. **7** 4,477.
- 8 a If line 6 is **more** than line 7, enter the difference here and see instructions **8a** 77.
- b If line 6 is **less** than line 7, enter the difference here and see instructions **8b**

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**
- 11 California amortization of costs that began before 2015. **11**
- 12 Total California amortization from this activity. Add the amounts on line 10 and line 11 **12**
- 13 Total federal amortization from this activity. Enter amortization from federal Form 4562, line 44 **13**
- 14 a If line 12 is **more** than line 13, enter the difference here and see instructions **14a**
- b If line 12 is **less** than line 13, enter the difference here and see instructions **14b**

Instructions for Form FTB 3885A

Depreciation and Amortization Adjustments

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2015**, and to the California Revenue and Taxation Code (R&TC).

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2015. 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

2015**Depreciation and
Amortization Adjustments****3885A**

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

Name(s) as shown on tax return

T A W E I J A O & M E I L I N G C H E N

SSN or ITIN

6 0 9 3 7 6 6 6 3

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

Business or activity to which form FTB 3885A relates

- 1 ☐ This form is being completed for a passive activity.
☒ This form is being completed for a nonpassive activity.

1 8 6 0 2 L A G U A R D I A S T

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

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

Part III Depreciation

	(a) Description of property placed in service	(b) Date placed in service mm/dd/yyyy	(c) California basis for depreciation	(d) Method	(e) Life or rate	(f) California depreciation deduction
3						

- 4 Add the amounts on line 3, column (f) **4**
- 5 California depreciation for assets placed in service prior to 2015 **5** 4,947.
- 6 Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5. **6** 4,947.
- 7 Total federal depreciation from this activity. Enter depreciation from federal Form 4562, line 22. **7** 4,775.
- 8 a If line 6 is **more** than line 7, enter the difference here and see instructions **8a** 172.
- b If line 6 is **less** than line 7, enter the difference here and see instructions **8b**

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**
- 11 California amortization of costs that began before 2015. **11**
- 12 Total California amortization from this activity. Add the amounts on line 10 and line 11 **12**
- 13 Total federal amortization from this activity. Enter amortization from federal Form 4562, line 44 **13**
- 14 a If line 12 is **more** than line 13, enter the difference here and see instructions **14a**
- b If line 12 is **less** than line 13, enter the difference here and see instructions **14b**

**Instructions for Form FTB 3885A
Depreciation and Amortization Adjustments**References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2015**, and to the California Revenue and Taxation Code (R&TC).**General Information**

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2015. 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

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)
18487 DEL BONITA STREET	SCH E	FTB 3885A	-680.	-77.	-757.
PW TEC CORP	SCH E	N/A	1,884.	0.	1,884.
DM AQUA INC	SCH E	N/A	2,611.	0.	2,611.

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 character of the activity as passive or nonpassive for California purposes	(c) California Amount Enter the California net income (loss) from the activity after application of the PAL rules	(d) Federal Amount Enter the federal net income (loss) from the activity after application of the PAL rules	(e) California Adjustment Subtract the Total amount of column (d) from the Total amount of column (c) and enter the difference in column (e) below. Individuals should transfer this amount to Schedule CA (540 or 540NR) as follows:
---	--	---	---	---

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

(a) Schedule E Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
18487 DEL BONITA STREET, ROWLAND HEIGHTS, CA 91749	PASSIVE	-757.	-680.	If the amount below is positive , transfer the amount to Schedule CA (540 or 540NR), line 17, column C.
18602 LA GUARDIA ST, ROWLAND HEIGHTS, CA 91749	NONPASSIVE	429.	601.	
PW TEC CORP				
-K-1S SCH E INC	PASSIVE	1,884.	1,884.	
DM AQUA INC				
-K-1S SCH E INC	PASSIVE	2,611.	2,611.	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(d)**	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.
Total		3(c)	3(d)***	3(e)

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

Additional information from your 2015 California Tax Return**Form 540: California Resident Income Tax Return****Additional Dependents Statement****Continuation Statement**

Dependent(s)	Last Name	SSN	Relationship
CHIN SU	CHEN LIAO	613771317	PARENT