

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.

2014

Submission Identification Number (SID) ▶ 9646952015048oafmef9

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, 2014 (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	38,284
2	Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12)	2	690
3	Federal income tax withheld (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7)	3	0
4	Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a)	4	3,048
5	Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14)	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, 2014, 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 SERVICES to enter or generate my PIN 76663 as my signature on my tax year 2014 electronically filed income tax return. ERO firm name
Enter five digits, but do not enter all zeros
- I will enter my PIN as my signature on my tax year 2014 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 SERVICES to enter or generate my PIN 76664 as my signature on my tax year 2014 electronically filed income tax return. ERO firm name
Enter five digits, but do not enter all zeros
- I will enter my PIN as my signature on my tax year 2014 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 2014 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Publication 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ NATALIE LEE, EA Date ▶ _____

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

TAXABLE YEAR

FORM

2014 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	38,284.
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, 2014, 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 SERVICES to enter my PIN **Do not enter all zeros**
ERO firm name

as my signature on my 2014 e-filed California individual income tax return.

I will enter my PIN as my signature on my 2014 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 SERVICES to enter my PIN **Do not enter all zeros**
ERO firm name

as my signature on my 2014 e-filed California individual income tax return.

I will enter my PIN as my signature on my 2014 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.

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2014 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, 2014 e-file Handbook for Authorized e-file Providers.

ERO's signature Date

Health Coverage Exemptions

▶ Attach to Form 1040, Form 1040A, or Form 1040EZ.
▶ Information about Form 8965 and its separate instructions is at www.irs.gov/form8965.

Name as shown on return TAWEI JAO and MEI LING CHEN	Your social security number 609-37-6663
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Complete this form if you have a Marketplace-granted coverage exemption or you are claiming a coverage exemption on your return.

Part I Marketplace-Granted Coverage Exemptions for Individuals: If you and/or a member of your tax household have an exemption granted by the Marketplace, complete Part I.

	a Name of Individual	b SSN	c Exemption Certificate Number
1			
2			
3			
4			
5			
6			

Part II Coverage Exemptions for Your Household Claimed on Your Return:

- 7a** Are you claiming an exemption because your household income is below the filing threshold? Yes No
- b** Are you claiming a hardship exemption because your gross income is below the filing threshold? Yes No

Part III Coverage Exemptions for Individuals Claimed on Your Return: If you and/or a member of your tax household are claiming an exemption on your return, complete Part III.

	a Name of Individual	b SSN	c Exemption Type	d Full Year	e Jan	f Feb	g Mar	h Apr	i May	j June	k July	l Aug	m Sept	n Oct	o Nov	p Dec
8																
9																
10																
11																
12																
13																

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:	02/20/2015		
ERO PIN:	96469		

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

- Power of Attorney.
- Personal Representative.
- Parent or guardian signing for minor child. Parent/guardian name _____

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 9646952015048oafmef9

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 18480 AGUIRO 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	Daytime phone number (626) 382-8097
Foreign country		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, EA			Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN P00215833	
Firm's name LA FIRST TAX & FINANCIAL SERVICES			ERO's EIN 26-1703414		
Address 9067 LAS TUNAS DR.			Phone (626) 285 1221		
City TEMPLE CITY			State CA	ZIP code 91780-1901	

Paid Preparer

(Enter data in the Preparer Manager)

Paid preparer's name NATALIE LEE, EA			Non-paid prep type	Check if self-employed <input type="checkbox"/>	Preparer's PTIN P00215833	
Firm's name LA FIRST TAX & FINANCIAL SERVICES			EIN 26-1703414			
Address 9067 LAS TUNAS DR.			Phone (626) 285 1221			
City TEMPLE CITY			State CA	ZIP code 91780-1901	Foreign country	

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning _____, ending _____ See separate instructions.

Your first name M.I. Last name Suffix
TAWEI JAO
 Your social security number **609-37-6663**

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

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
18480 AGUIRO ST

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

Foreign country name Foreign province/state/county Foreign postal code
 Presidential Election Campaign
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Filing Status

1 Single
 2 Married filing jointly (even if only one had income)
 3 Married filing separately. Enter spouse's SSN above and full name here.
 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

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	7	36,000
8a	Taxable interest. Attach Schedule B if required	8a	38
8b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
9b	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 <input type="checkbox"/>	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
15b	Taxable amount	15b	
16a	Pensions and annuities	16a	
16b	Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	2,246
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
20b	Taxable amount	20b	0
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	38,284

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	31a	
31b	Recipient's SSN	31b	
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	38,284

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 38,284

39a Check You were born before January 2, 1950, Blind. } Total boxes checked 39a
 if: Spouse was born before January 2, 1950, Blind. }

b If your spouse itemizes on a separate return or you were a dual-status alien, check here. 39b

Standard Deduction for—

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 16,829

41 Subtract line 40 from line 38 41 21,455

42 Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions 42 23,700

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 Form(s) 8814 b Form 4972 c 44

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 0

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

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 3800 b 8801 c 54

55 Add lines 48 through 54. These are your total credits 55

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 4137 b 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 500

61 Health care: individual responsibility (see instructions) Full-year coverage 61 190

62 Taxes from: a Form 8959 b Form 8960 c Instructions; enter code(s) 62

63 Add lines 56 through 62. This is your total tax 63 690

Payments

64 Federal income tax withheld from Forms W-2 and 1099 64

65 2014 estimated tax payments and amount applied from 2013 return 65

66a Earned income credit (EIC) 66a 2,980

b Nontaxable combat pay election 66b

67 Additional child tax credit. Attach Schedule 8812 67

68 American opportunity credit from Form 8863, line 8 68 758

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 2439 b Reserved c Reserved d 73

74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments 74 3,738

Refund

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid 75 3,048

76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here. 76a 3,048

► b Routing number 12200247 ► c Type: Checking Savings

► d Account number 5561224063

77 Amount of line 75 you want applied to your 2015 estimated tax 77

Amount You Owe

78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions 78 0

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

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.) _____

Print/Type preparer's name NATALIE LEE, EA **Preparer's signature** NATALIE LEE, EA **Date** 2/19/2015 **Check 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 91780-1901 **Phone no.** (626) 285 1221

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2014

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

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

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 38,284			
3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead . . .	3,828	3	
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):		
	a <input type="checkbox"/> Income taxes, or	703	5	
	b <input checked="" type="checkbox"/> General sales taxes			
6	Real estate taxes (see instructions)	5,741	6	
7	Personal property taxes	356	7	
8	Other taxes. List type and amount ▶		8	
9	Add lines 5 through 8	6,800	9	6,800
Interest You Paid		10 Home mortgage interest and points reported to you on Form 1098	10,029	10
Note.		11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶		
Name	_____			
Address	_____			
Your mortgage interest deduction may be limited (see instructions).	TIN	_____	11	
12	Points not reported to you on Form 1098. See instructions for special rules		12	
13	Mortgage insurance premiums (see instructions)	0	13	
14	Investment interest. Attach Form 4952 if required. (See instructions.)		14	
15	Add lines 10 through 14	10,029	15	10,029
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	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	600	22	
23	Other expenses—investment, safe deposit box, etc. List type and amount ▶		23	
24	Add lines 21 through 23	600	24	
25	Enter amount from Form 1040, line 38 . . . 25 38,284			
26	Multiply line 25 by 2% (.02)	766	26	
27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		27	0
Other Miscellaneous Deductions		28 Other—from list in instructions. List type and amount ▶		28
Total Itemized Deductions		29 Is Form 1040, line 38, over \$152,525? <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.		29 16,829
30		If you elect to itemize deductions even though they are less than your standard deduction, check here . . . <input type="checkbox"/>		

**SCHEDULE E
(Form 1040)**

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

2014

Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

Your social security number

TAWEI JAO and MEI LING CHEN

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 2014 that would require you to file Form(s) 1099? (see instructions) Yes No
- B** If "Yes," did you or will you file required Forms 1099? Yes No

1a	Physical address of each property (street, city, state, ZIP code)
A	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	B		<input type="checkbox"/>
A	1						<input type="checkbox"/>
B	1						<input type="checkbox"/>
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		20,900		21,600			
4	Royalties received	4							
Expenses:									
5	Advertising	5							
6	Auto and travel (see instructions)	6							
7	Cleaning and maintenance	7		1,255		336			
8	Commissions	8		1,140					
9	Insurance	9		379		392			
10	Legal and other professional fees	10							
11	Management fees	11							
12	Mortgage interest paid to banks, etc. (see instructions)	12		10,480		5,471			
13	Other interest	13							
14	Repairs	14		1,800		183			
15	Supplies	15		557					
16	Taxes	16		4,702		4,913			
17	Utilities	17							
18	Depreciation expense or depletion	18		4,507		5,403			
19	Other (list) ▶	19							
20	Total expenses. Add lines 5 through 19	20		24,820		16,698			
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		-3,920		4,902			
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(3,920)	()	(
23 a	Total of all amounts reported on line 3 for all rental properties	23a				42,500			
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				15,951			
d	Total of all amounts reported on line 18 for all properties	23d				9,910			
e	Total of all amounts reported on line 20 for all properties	23e				41,518			
24	Income. Add positive amounts shown on line 21. Do not include any losses	24						4,902	
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(3,920)				
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							982

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2014

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

Your social security number

TAWEI JAO and MEI LING CHEN

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	(j) Nonpassive income from Schedule K-1
A				1,264
B				
C				
D				
29 a Totals				1,264
b Totals				
30 Add columns (g) and (j) of line 29a				1,264
31 Add columns (f), (h), and (i) of line 29b				()
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				1,264

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	2,246
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	

Alternative Minimum Tax—Individuals

Department of the Treasury
Internal Revenue Service (99)

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

Attachment
Sequence No. **32**

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

TAWEI JAO and MEI LING CHEN

609-37-6663

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

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	21,455
2	Medical and dental. If you or your spouse was 65 or older, enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	0
3	Taxes from Schedule A (Form 1040), line 9	3	6,800
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line.	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	If Form 1040, line 38, is \$152,525 or less, enter -0-. Otherwise, see instructions	6	(0)
7	Tax refund from Form 1040, line 10 or line 21	7	()
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	()
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock (7% of gain excluded under section 1202)	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	11
19	Passive activities (difference between AMT and regular tax income or loss)	19	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	()
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$242,450, see instructions.)	28	28,266

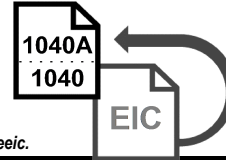
Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2014, see instructions.)		
	IF your filing status is AND line 28 is not over THEN enter on line 29		
	Single or head of household \$117,300 \$52,800	}	
	Married filing jointly or qualifying widow(er) 156,500 82,100		
	Married filing separately 78,250 41,050		
	If line 28 is over the amount shown above for your filing status, see instructions.	29	82,100
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	0
31	<ul style="list-style-type: none"> If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 64 here. All others: If line 30 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result. 	}	
32	Alternative minimum tax foreign tax credit (see instructions)		
33	Tentative minimum tax. Subtract line 32 from line 31		
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)	34	
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	0

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit

Qualifying Child Information



OMB No. 1545-0074

2014

Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

- ▶ 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.

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 42a and 42b, or Form 1040, lines 66a and 66b, 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 have to list only 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 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2014. If your child was born and died in 2014 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 1995 and the child is 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 1995 and the child is 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 1995 and the child is 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 2014, a student, and younger than you (or your spouse, if filing jointly)?	<input checked="" type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input checked="" type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.
	Go to line 5.	Go to line 4b.	Go to line 5.	Go to line 4b.	Go to line 5.	Go to line 4b.
b Was the child permanently and totally disabled during any part of 2014?	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.
	Go to line 5.	The child is not a qualifying child.	Go to line 5.	The child is not a qualifying child.	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 2014 • If the child lived with you for more than half of 2014 but less than 7 months, enter "7." • If the child was born or died in 2014 and your home was the child's home for more than half the time he or she was alive during 2014, 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) 2014

Education Credits
(American Opportunity and Lifetime Learning Credits)

Department of the Treasury
 Internal Revenue Service (99)

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

Attachment
 Sequence No. **50**

Name(s) shown on return
 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	1,895
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	38,284
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit.	4	141,716
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 <input type="checkbox"/>	7	1,895
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	758

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	1,137
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	0
11	Enter the smaller of line 10 or \$10,000	11	0
12	Multiply line 11 by 20% (.20)	12	0
13	Enter: \$128,000 if married filing jointly; \$64,000 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	0
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	0.00000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	0
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	

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

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.

<p>20 Student name (as shown on page 1 of your tax return)</p> <p>YUEH JAO</p>	<p>21 Student social security number (as shown on page 1 of your tax return)</p> <p>609-37-1981</p>
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22 Educational institution information (see instructions)	
<p>a. Name of first educational institution</p> <p>UNIVERSITY OF CALIFORNIA IRVINE</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>UR IRVINE CAMPUS BILLING SERVICES IRVINE, CA 92697</p> <p>(2) Did the student receive Form 1098-T from this institution for 2014? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If you checked "No" in both (2) and (3), skip (4).</p> <p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T). 95-2226406</p>	<p>b. Name of second educational institution (if any)</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>(2) Did the student receive Form 1098-T from this institution for 2014? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If you checked "No" in both (2) and (3), skip (4).</p> <p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).</p>

<p>23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2014?</p>	<p><input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.</p>
<p>24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2014 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)</p>	<p><input checked="" type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student.</p>
<p>25 Did the student complete the first 4 years of post-secondary education before 2014?</p>	<p><input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 26.</p>
<p>26 Was the student convicted, before the end of 2014, of a felony for possession or distribution of a controlled substance?</p>	<p><input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> Complete lines 27 through 30 for this student.</p>



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	1,895
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	1,895

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	0
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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 2014 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 38,284		
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	38,284	
<p>*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.</p>			
6 Tuition and fees deduction. Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)?	6		
<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. }			

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

Depreciation and Amortization

(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to your tax return.**

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

Attachment
Sequence No. **179**

Name(s) shown on return TAWEI JAO	Business or activity to which this form relates Sch E: 01 - RESIDENTIAL RENTAL PROPERTY	Identifying number 609-37-6663
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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 2013 Form 4562.	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0
13 Carryover of disallowed deduction to 2015. 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 2014	17	4,507
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 2014 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			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2014 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	4,507
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.

Depreciation and Amortization

(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to your tax return.**

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

Attachment
Sequence No. **179**

Name(s) shown on return TAWEI JAO	Business or activity to which this form relates Sch E: 02 - SINGLE FAMILY HOME	Identifying number 609-37-6663
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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	1,400
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 2013 Form 4562.		
		10
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)		
		11
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11		
		12
		0
13 Carryover of disallowed deduction to 2015. 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	700
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

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

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2014	17	4,603
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 2014 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		700	7	HY	200DB	100
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 2014 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	5,403
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.

▶ 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 2014 Passive Activity Loss

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

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

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a	4,902		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(3,920)		
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	()		
d Combine lines 1a, 1b, and 1c.	1d		982	

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		982	
--	----------	--	-----	--

- 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 2014. 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: 01		3,920			3,920
Sch E: 02	4,902			4,902	
Total. Enter on Form 8582, lines 1a, 1b, and 1c ▶	4,902	3,920	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 ▶		3,920	1.00	0	3,920

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 ▶		3,920	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
Sch E: 01	Sch E, #1	3,920		3,920
Total		3,920	0	3,920

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

▶ 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 **Qualifying Child** and **Earned Income**, see **Pub. 596**.

Part I All Taxpayers

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

2 Is the taxpayer's filing status married filing separately? Yes No

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

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

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

4 Is the taxpayer (or the taxpayer's spouse if filing jointly) filing Form 2555 or 2555-EZ (relating to the exclusion of foreign earned income)? Yes No

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

5 a Was the taxpayer (or the taxpayer's spouse) a nonresident alien for any part of 2014? Yes No

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

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

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

6 Is the taxpayer's **investment income** more than \$3,350? See the instructions before answering. Yes No

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

7 Could the taxpayer be a **qualifying child** of another person for 2014? If the taxpayer's filing status is married filing jointly, check "No." Otherwise, see instructions before answering. Yes No

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

For Paperwork Reduction Act Notice, see separate instructions.

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 2014? If the child was married at the end of 2014, 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 2014? 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 2014)— • Under age 19 and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), • Under age 24, a student (defined in the instructions), 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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input checked="" 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 and 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 available to taxpayers without 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 2014? See instructions ▶ 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 there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children).			

Part III Taxpayers Without a Qualifying Child

- 16 Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period.) See the instructions before answering.
 - ▶ If you checked "No" on line 16, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.
- 17 Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2014? See the instructions before answering
 - ▶ If you checked "No" on line 17, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.
- 18 Is the taxpayer eligible to be claimed as a dependent on anyone else's federal income tax return for 2014? If the taxpayer's filing status is married filing jointly, check "No"
 - ▶ If you checked "Yes" on line 18, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.
- 19 Are the taxpayer's **earned income** and **adjusted gross income** each less than the limit that applies to the taxpayer for 2014? See instructions
 - ▶ 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.

<input type="checkbox"/> Yes	<input type="checkbox"/> No
<input type="checkbox"/> Yes	<input type="checkbox"/> No
<input type="checkbox"/> Yes	<input type="checkbox"/> No
<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part IV Due Diligence Requirements

- 20 Did you complete Form 8867 based on current information provided by the taxpayer or reasonably obtained by you?
- 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)?
- 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?
- 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?
- 24 Did you ask this taxpayer any additional questions that are necessary to meet your knowledge requirement? See the instructions before answering

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

<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<input type="checkbox"/> Yes	<input type="checkbox"/> No
<input checked="" type="checkbox"/> Does not apply	
<input type="checkbox"/> Yes	<input type="checkbox"/> No
<input checked="" type="checkbox"/> Does not apply	
<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<input type="checkbox"/> Does not apply	
<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<input type="checkbox"/> Does not apply	

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 |

Line 6c (1040) - Dependents Statement

First name	Last name	Dependent's social security number	Dependent's relationship to you	Check if qualifying child for child tax credit
1 YUN	JAO	609-37-7415	Daughter	
2 YUEH	JAO	609-37-1981	Daughter	
3 LU	JAO	609-37-1982	Daughter	
4 CHIN SU	CHEN LIAO	613-77-1317	Parent	

Line 15b (1040) - Literals and Amounts

1 Total distribution was rolled over in a qualified rollover	1	0
2 Qualified charitable distribution	2	0
3 Qualified HSA funding distribution	3	0

Line 21 (1040) - Other Income

	Filer	Spouse
1 Subtotal	1 0	0
2 Total	2	0

NOL Deduction Explanation Statement (1040)

Line 31 (1040) - Alimony Paid

F/S	Recipient's First Name	M.I.	Last Name	Recipient's SSN	Alimony Paid
1					1
2					2
3					3
4					4
5					5
6					6
7					7
8					8
9					9
10 Total					10 0

962 Election Explanation Statement (1040)

Line 65 (1040) - Explanation of Estimated Tax Payment Division

Taxpayer's SSN: 609-37-6663
Spouse's SSN: 609-37-6664

Divorced in 2014 (1040)

If divorced in 2014 and made joint estimated tax payments with former spouse, enter former spouse's SSN _____

If name changed because of marriage, divorce, etc., and made estimated tax payments using former name, explain all the payments made in 2014 and the name(s) and SSN(s) under which they were made. Please keep each line to 80 characters or less.

Date _____
Amount _____
Service center where payment was made _____
SSN _____
Name when payment was made _____

Line 77 (1040) - Requesting to Apply Tax Overpayment to Spouse's Account

Spouse's SSN: 609-37-6664

Explanation for Signature (1040)

Injury or disease prevents signing _____

Date: _____

Form 1040

Tax Year: 2014

Reason: _____

Line 3 (Sch A (1040)) - Statement of Claiming 7.5% Threshold for Med and Dental Expenses

If filing status is married filing separately or head of household, and the taxpayer was not born before January 2, 1950, attach a statement to the return indicating that the 7.5% threshold is taken because spouse meets the age requirements.

Line 8 (Sch A (1040)) - Other Taxes

Non-Personal Property Taxes

1	From K1 Input Worksheet (1065)	1	<u>0</u>	
2	From K1 Input Worksheet (1120S)	2	<u>0</u>	
3	From K1 Input Worksheet (1041)	3	<u> </u>	
4	Foreign Taxes	4	<u>0</u>	
5	From Schedule E properties	5	<u>0</u>	
6	_____	6	_____	
7	_____	7	_____	
8	_____	8	_____	
9	Total	9	<u> </u>	0

Line 11 (Sch A (1040)) - Home Mortgage Interest Not Reported on Form 1098

1 Home mortgage interest not reported to you on Form 1098 Select Home Office: _____ **1** _____
 If paid to the person you bought the home from enter the name, address and identification number.

	First	M.I.	Last	Suffix
Name	_____			
TIN	_____			
Address	_____			
City	_____	State	_____	Zip _____
Foreign Country	_____			

Enter the name, address and identification number for a recipient other than an individual.

Name	_____			
TIN	_____			
Address	_____			
City	_____	State	_____	Zip _____
Foreign Country	_____			

Name	_____			
TIN	_____			
Address	_____			
City	_____	State	_____	Zip _____
Foreign Country	_____			

2 Jointly owned (other than spouse on MFJ return) mortgage interest paid to banks, other financial institutions (Form 1098 WAS NOT received) Select Home Office: _____ **2** _____
 Enter Name and Address of person who received Form 1098:

Name	_____			
Address	_____			
City	_____	State	_____	Zip _____
Foreign Country	_____			

Name	_____			
Address	_____			
City	_____	State	_____	Zip _____
Foreign Country	_____			

Name	_____			
Address	_____			
City	_____	State	_____	Zip _____
Foreign Country	_____			

3 Other interest from Schedule E	Select Home Office: _____	3	<u>0</u>
4 Reduction in amount from the line 10 worksheet		4	<u>0</u>
5 Mortgage interest allocated on Home Office Expense Worksheet		5	<u>0</u>
6 Subtract lines 4 and 5 from lines 1, 2, and 3, enter the result on Sch A (1040), line 11		6	<u>0</u>

Line 21 (Sch A (1040)) - Unreimbursed Employee Expenses

		Filer	Spouse
1 Subtotal for unreimbursed employee expenses	1	<u>0</u>	<u>0</u>
2 Total for unreimbursed employee expenses	2		<u>0</u>

Line 23 (Sch A (1040)) - Other Expenses (subject to 2% limitation)

Line 28 (Sch A (1040)) - Other Miscellaneous Deductions

1	From K1 Input Worksheet (1041) - Estate tax deduction	1	0
2	From Form 4684 - Casualties and Thefts (More than one year - income producing property)	2	0
3	From Form 4684 - Casualties and Thefts (One year or less - income producing property)	3	0
4	From Form 4797 - Sales of Business Property (Ordinary - income producing property)	4	0
5	A deduction for amortizable bond premium (for example, a deduction for amortizable bond premium on bonds acquired before October 23, 1986)	5	
6	Gambling losses (to the extent of gambling income)	6	
7	Repayment of income	7	
8	From Form 2106 - Disability related Employee Business Expenses	8	0
9	From Form 2106 - Spouse - Disability related Employee Business Expenses	9	0
10	From Form 2106EZ - Disability related Employee Business Expenses	10	0
11	From Form 2106EZ - Spouse - Disability related Employee Business Expenses	11	0
12	From K1 Input Worksheet (1065 & 1120S) - Portfolio deduction	12	0
13	Certain unrecovered investment in a pension	13	
14	An ordinary loss attributable to a contingent payment debt instrument or an inflation-indexed debt instrument (for example, a Treasury Inflation-Protected Security)	14	
15	_____	15	
16	_____	16	
17	_____	17	
18	_____	18	
19	_____	19	
20	_____	20	
21	Other miscellaneous deductions allocated to excluded foreign income	21	0
22	Total for other miscellaneous deductions	22	0

Continuation for Line 28 (Sch E (1040) Page 2) - Income or Loss from Partners and S-Corps

					Total:	0	0	0	0	1,264
(a) Name	(b) P/S	(c) Check if foreign p'ship	(d) Employer ID number	(e) Check if some not at risk	(f) Passive loss allowed	(g) Passive income Sch K-1	(h) Nonpassive loss Sch K-1	(i) Sec. 179 deduction Form 4562	(j) Nonpassive income Sch K-1	
1 PW TEC CORP	S		45-4241621		0	0	0	0	1,264	

Continuation for Line 33 (Sch E (1040) Page 2) - Income or Loss From Estates and Trusts

Total:					
		0	0	0	0
(a) Name	(b) Employer ID number	(c) Passive deduction or loss allowed	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1

Continuation for Line 38 (Sch E (1040) Page 2) - Income or Loss From REMICs - Partners

Total:				
		0	0	0
(a) Name	(b) Employer ID number	(c) Excess inclusion from Sch. Q, line 2c	(d) Taxable income (net loss) from Sch. Q, line 1b	(e) Income from Schedules Q, line 3b

Continuation for Line 38 (Sch E (1040) Page 2) - Income or Loss From REMICs - S-Corps

Total:				
		0	0	0
(a) Name	(b) Employer ID number	(c) Excess inclusion from Sch. Q, line 2c	(d) Taxable income (net loss) from Sch. Q, line 1b	(e) Income from Schedules Q, line 3b

Continuation for Line 38 (Sch E (1040) Page 2) - REMICs reported on Sch Q

		Total:	0	0	0
(a) Name	(b) Employer ID number	(c) Excess inclusion from Sch. Q, line 2c	(d) Taxable income (net loss) from Sch. Q, line 1b	(e) Income from Schedules Q, line 3b	
1					

Line 1 (8917) - Tuition and Fees Deduction Continued

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

Total for lines 1a, 1b and 1c.	4,902	3,920	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: 01	0	3,920	0	0	3,920
2 Sch E: 02	4,902	0	0	4,902	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 2a)	(b) Prior year unallowed (line 2b)	(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		3,920	1.000000	0	3,920
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		3,920	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		3,920	0	3,920
Name of activity	Form or schedule to be reported on	(a) Loss	(b) Unallowed loss	(c) Allowed loss
1 Sch E: 01	Sch E, #1	3,920	0	3,920

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

Totals	0	0	0	0	0
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2014

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. Employee Address*	<input checked="" type="radio"/> 18480 AGUIRO ST	<input checked="" type="radio"/> 18480 AGUIRO 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"/> 18,000.	<input checked="" type="radio"/> 18,000.
2. Federal income tax withheld	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 0.
3. Social security wages	<input checked="" type="radio"/> 18,000.	<input checked="" type="radio"/> 18,000.
4. Social security tax withheld	<input checked="" type="radio"/> 1,116.	<input checked="" type="radio"/> 1,116.
6. Medicare tax withheld	<input checked="" type="radio"/> 261.	<input checked="" type="radio"/> 261.
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"/>

W-2 Information		1st W-2		2nd W-2	
10. Dependent care benefits	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	<input type="text"/>	<input type="text"/>
11. Nonqualified plans	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	<input type="text"/>	<input type="text"/>
12. Codes and amounts		Codes	Amounts	Codes	Amounts
12a.	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	<input type="text"/>	<input type="text"/>
12b.	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	<input type="text"/>	<input type="text"/>
12c.	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	<input type="text"/>	<input type="text"/>
12d.	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	<input type="text"/>	<input type="text"/>
13. Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay	<input checked="" type="radio"/>	<input type="checkbox"/> Statutory employee	<input checked="" type="radio"/>	<input type="checkbox"/> Statutory employee	<input type="checkbox"/> Retirement plan
	<input checked="" type="radio"/>	<input type="checkbox"/> Retirement plan	<input checked="" type="radio"/>	<input type="checkbox"/> Retirement plan	<input type="checkbox"/> Third-party sick pay
	<input checked="" type="radio"/>	<input type="checkbox"/> Third-party sick pay	<input checked="" 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 checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	<input type="text"/>	<input type="text"/>
			0.		0.
15. State and employer's State ID number		State	Employer's state ID number	State	Employer's state ID number
	<input checked="" type="radio"/>	CA	<input checked="" type="radio"/>	CA	<input checked="" type="radio"/>
			012-0104-5		012-0104-5
16. State wages, tips, etc.	<input checked="" type="radio"/>	<input type="text"/>	18,000.	<input checked="" type="radio"/>	<input type="text"/>
17. State income tax	<input checked="" type="radio"/>	<input type="text"/>	0.	<input checked="" type="radio"/>	<input type="text"/>
			0.		0.



2014

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"/> 609-37-6664	<input type="radio"/>
b. Employer identification number (EIN)	<input checked="" type="radio"/> 45-4241621	<input type="radio"/>
c. Employer's name	<input checked="" type="radio"/> PW TECH CORP	<input type="radio"/>
Address	<input checked="" type="radio"/> 18351 COLIMA ROAD NO. 155	<input type="radio"/>
City	<input checked="" type="radio"/> ROWLAND HEIGHTS	<input type="radio"/>
State	<input checked="" type="radio"/> CA	<input type="radio"/>
Zip Code	<input checked="" type="radio"/> 91748	<input type="radio"/>
e. Employee's first, middle initial and last name*	<input checked="" type="radio"/> MEI LING CHEN	<input type="radio"/>
f. Employee Address*	<input checked="" type="radio"/> 18480 AGUIRO ST	<input type="radio"/>
City*	<input checked="" type="radio"/> ROWLAND HEIGHTS	<input type="radio"/>
State*	<input checked="" type="radio"/> CA	<input type="radio"/>
Zip Code*	<input checked="" 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"/>



W-2 Information		1st W-2		2nd W-2		
10. Dependent care benefits	<input type="radio"/>	<input type="text"/>	<input type="radio"/>	<input type="text"/>	<input type="text"/>	
11. Nonqualified plans	<input type="radio"/>	<input type="text"/>	<input type="radio"/>	<input type="text"/>	<input type="text"/>	
12. Codes and amounts		Codes	Amounts	Codes	Amounts	
12a.	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="radio"/>	<input type="text"/>	
12b.	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="radio"/>	<input type="text"/>	
12c.	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="radio"/>	<input type="text"/>	
12d.	<input type="radio"/>	<input type="text"/>	<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"/>	Statutory employee
	<input type="radio"/>	<input type="checkbox"/>	Retirement plan	<input type="radio"/>	<input type="checkbox"/>	Retirement plan
	<input type="radio"/>	<input type="checkbox"/>	Third-party sick pay	<input type="radio"/>	<input type="checkbox"/>	Third-party sick pay
14. SDI, VPDI, or CA SDI (from box 14 or 19)	<input type="radio"/>	Type	Amount	<input type="radio"/>	Type	Amount
	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="radio"/>	<input type="text"/>	<input type="text"/>
15. State and employer's State ID number	<input type="radio"/>	State	Employer's state ID number	<input type="radio"/>	State	Employer's state ID number
	<input type="radio"/>	CA	012-0104-5	<input type="radio"/>	<input type="text"/>	<input type="text"/>
16. State wages, tips, etc.	<input type="radio"/>	<input type="text"/>	0.	<input type="radio"/>	<input type="text"/>	<input type="text"/>
17. State income tax	<input type="radio"/>	<input type="text"/>	0.	<input type="radio"/>	<input type="text"/>	<input type="text"/>



2014 California Resident Income Tax Return

540

APE

ATTACH FEDERAL RETURN

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

14

A
R
RP

18480 AGUIRO 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.

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

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2

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

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

Total dependent exemptions

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

Your name: TAWEI JAO

Your SSN or ITIN: 609-37-6663

Taxable Income

12	State wages from your Form(s) W-2, box 16.....	<input checked="" type="radio"/> 12	36,000	.00
13	Enter federal adjusted gross income from Form 1040, line 37; 1040A, line 21; or 1040EZ, line 4.....	<input checked="" type="radio"/> 13	38,284	.00
14	California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B....	<input checked="" type="radio"/> 14	0	.00
15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions.....	15	38,284	.00
16	California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C.....	<input checked="" type="radio"/> 16	0	.00
17	California adjusted gross income. Combine line 15 and line 16.....	<input checked="" type="radio"/> 17	38,284	.00
18	Enter the larger of: <ul style="list-style-type: none"> Your California itemized deductions from Schedule CA (540), line 44; OR Your California standard deduction shown below for your filing status: <ul style="list-style-type: none"> • Single or Married/RDP filing separately \$3,992 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) ... \$7,984 If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions..... 	<input checked="" type="radio"/> 18	16,126	.00
19	Subtract line 18 from line 17. This is your taxable income . If less than zero, enter -0-.....	<input checked="" type="radio"/> 19	22,158	.00

Tax

31	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule			
	<input checked="" type="radio"/> <input type="checkbox"/> FTB 3800 <input checked="" type="radio"/> <input type="checkbox"/> FTB 3803.....	<input checked="" type="radio"/> 31	289	.00
32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$176,413, see instructions.....	<input checked="" type="radio"/> 32	1,548	.00
33	Subtract line 32 from line 31. If less than zero, enter -0-.....	<input checked="" type="radio"/> 33	0	.00
34	Tax. See instructions. Check the box if from: <input checked="" type="radio"/> <input type="checkbox"/> Schedule G-1 <input checked="" type="radio"/> <input type="checkbox"/> FTB 5870A.....	<input checked="" type="radio"/> 34	0	.00
35	Add line 33 and line 34.....	<input checked="" type="radio"/> 35	0	.00

Special Credits

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



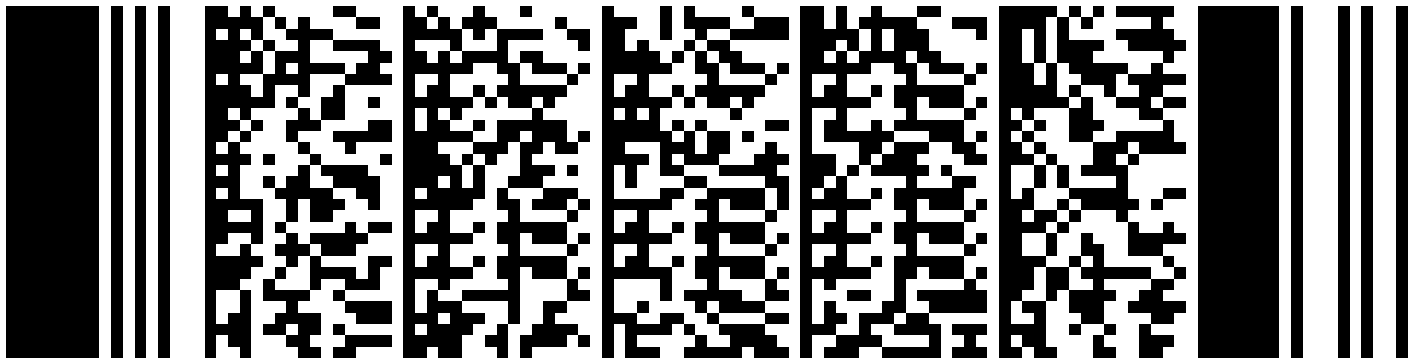
Your name: TAWEI JAO

Your SSN or ITIN: 609-37-6663

Other Taxes	61	Alternative minimum tax. Attach Schedule P (540)	<input type="radio"/>	61	<input type="text" value="0"/>	<input type="text" value="00"/>
	62	Mental Health Services Tax. See instructions.	<input type="radio"/>	62	<input type="text" value="0"/>	<input type="text" value="00"/>
	63	Other taxes and credit recapture. See instructions.	<input type="radio"/>	63	<input type="text" value="0"/>	<input type="text" value="00"/>
	64	Add line 48, line 61, line 62, and line 63. This is your total tax	<input type="radio"/>	64	<input type="text" value="0"/>	<input type="text" value="00"/>

Payments	71	California income tax withheld. See instructions	<input type="radio"/>	71	<input type="text" value="0"/>	<input type="text" value="00"/>
	72	2014 CA estimated tax and other payments. See instructions	<input type="radio"/>	72	<input type="text" value="0"/>	<input type="text" value="00"/>
	73	Real estate and other withholding. See instructions	<input type="radio"/>	73	<input type="text" value="0"/>	<input type="text" value="00"/>
	74	Excess SDI (or VPD) withheld. See instructions	<input type="radio"/>	74	<input type="text" value="0"/>	<input type="text" value="00"/>
	75	Add line 71, line 72, line 73, and line 74. These are your total payments. See instructions	<input checked="" type="radio"/>	75	<input type="text" value="0"/>	<input type="text" value="00"/>

Overpaid Tax/ Tax Due	91	Overpaid tax. If line 75 is more than line 64, subtract line 64 from line 75	<input checked="" type="radio"/>	91	<input type="text" value="0"/>	<input type="text" value="00"/>
	92	Amount of line 91 you want applied to your 2015 estimated tax	<input type="radio"/>	92	<input type="text" value="0"/>	<input type="text" value="00"/>
	93	Overpaid tax available this year. Subtract line 92 from line 91	<input type="radio"/>	93	<input type="text" value="0"/>	<input type="text" value="00"/>
	94	Tax due. If line 75 is less than line 64, subtract line 75 from line 64	<input checked="" type="radio"/>	94	<input type="text" value="0"/>	<input type="text" value="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	0.00
	Alzheimer's Disease/Related Disorders Fund	● 401	0.00
	Rare and Endangered Species Preservation Program	● 403	0.00
	California Breast Cancer Research Fund	● 405	0.00
	California Firefighters' Memorial Fund	● 406	0.00
	Emergency Food for Families Fund	● 407	0.00
	California Peace Officer Memorial Foundation Fund	● 408	0.00
	California Sea Otter Fund	● 410	0.00
	California Cancer Research Fund	● 413	0.00
	Child Victims of Human Trafficking Fund	● 419	0.00
	School Supplies for Homeless Children Fund	● 422	0.00
	State Parks Protection Fund/Parks Pass Purchase	● 423	0.00
	Protect Our Coast and Oceans Fund	● 424	0.00
	Keep Arts in Schools Fund	● 425	0.00
American Red Cross, California Chapters Fund	● 426	0.00	
California Senior Legislature Fund	● 427	0.00	
Habitat for Humanity Fund	● 428	0.00	
California Sexual Violence Victim Services Fund	● 429	0.00	
110 Add code 400 through code 429. This is your total contribution	● 110	0.00	



Your name: TAWEI JAO

Your SSN or ITIN: 609-37-6663

Amount You Owe

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.

Interest and Penalties

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

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:

Form for direct deposit authorization with fields for routing number, account number, type (Checking/Savings), and direct deposit amount (116).

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

Form for remaining refund authorization with fields for routing number, account number, type (Checking/Savings), and direct deposit amount (117).

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.

Signature and date lines for taxpayer and spouse/RDP.

Sign Here

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

Joint tax return? (See instructions.)

Fields for optional email address and daytime phone number.

Field for paid preparer's signature: NATALIE LEE, EA

Field for firm's name: LA FIRST TAX & FINANCIAL SERVICES

Field for firm's address: 9067 LAS TUNAS DR., TEMPLE CITY, CA 91780-1

Do you want to allow another person to discuss this tax return with us? See instructions. [X] Yes [] No

Field for Third Party Designee's Name: NATALIE LEE and Telephone Number: 626-285-1221

Depreciation and Amortization Adjustments

2014

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
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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.

Sch E: 01 - RESIDENTIAL RENTAL P

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						

4	Add the amounts on line 3, column (f)	4	0.
5	California depreciation for assets placed in service prior to 2014	5	4,615.
6	Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5	6	4,615.
7	Total federal depreciation from this activity. Enter depreciation from federal Form 4562, line 22	7	4,507.
8 a	If line 6 is more than line 7, enter the difference here and see instructions	8a	108.
8 b	If line 6 is less than line 7, enter the difference here and see instructions	8b	0.

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 2014	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.
14 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

Depreciation and Amortization Adjustments

2014

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

3885A

Name(s) as shown on tax return TAWEI JAO AND MEI LING CHEN	SSN or ITIN 609-37-6663
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Part I Identify the Activity as Passive or Nonpassive. (See instructions.)	Business or activity to which form FTB 3885A relates
1 <input checked="" type="checkbox"/> This form is being completed for a passive activity. <input type="checkbox"/> This form is being completed for a nonpassive activity.	Sch E: 02 - SINGLE FAMILY HOME

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	AIR CONDITIONING	04/11/2014	1,400.	200 DB	7	200.

4 Add the amounts on line 3, column (f)	4	200.
5 California depreciation for assets placed in service prior to 2014	5	4,603.
6 Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5	6	4,803.
7 Total federal depreciation from this activity. Enter depreciation from federal Form 4562, line 22	7	5,403.
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	600.

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 2014	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

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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:

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- **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

2014 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

TAWEI JAO AND MEI LING CHEN

SSN or ITIN

609-37-6663

Part I Income Adjustment Schedule

Section A – Income		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
7	Wages, salaries, tips, etc. See instructions before making an entry in column B or C	36,000.	0.	0.
8	Taxable interest (b) 0.	38.	0.	0.
9	Ordinary dividends. See instructions. (b) 0.	0.	0.	0.
10	Taxable refunds, credits, offsets of state and local income taxes	0.	0.	
11	Alimony received	0.		
12	Business income or (loss)	0.	0.	0.
13	Capital gain or (loss). See instructions	0.	0.	0.
14	Other gains or (losses)	0.	0.	0.
15	IRA distributions. See instructions. (a) 0.	0.	0.	0.
16	Pensions and annuities. See instructions. (a) 0.	0.	0.	0.
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	2,246.	0.	0.
18	Farm income or (loss)	0.	0.	0.
19	Unemployment compensation.	0.	0.	
20	Social security benefits (a) 0.	0.	0.	
21	Other income. a California lottery winnings e NOL from FTB 3805D, 3805Z, b Disaster loss carryover from FTB 3805V 3806, 3807, or 3809 c Federal NOL (Form 1040, line 21) f Other (describe): d NOL carryover from FTB 3805V	0.	0. 0. 0. 0. 0.	0. 0. 0. 0. 0.
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	38,284.	0.	0.

Section B – Adjustments to Income

23	Educator expenses	0.	0.	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials	0.	0.	
25	Health savings account deduction	0.	0.	
26	Moving expenses	0.		
27	Deductible part of self-employment tax	0.		
28	Self-employed SEP, SIMPLE, and qualified plans	0.		
29	Self-employed health insurance deduction	0.		
30	Penalty on early withdrawal of savings	0.		
31a	Alimony paid. (b) Recipient's: SSN Last name	0.		0.
32	IRA deduction	0.		
33	Student loan interest deduction	0.		0.
34	Tuition and fees	0.	0.	
35	Domestic production activities deduction	0.	0.	
36	Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instructions.	0.	0.	0.
37	Total. Subtract line 36 from line 22 in columns A, B, and C. See instructions	38,284.	0.	0.

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** 16,829.

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** 703.

40 Subtract line 39 from line 38 **40** 16,126.

41 Other adjustments including California lottery losses. See instructions. Specify . . . **41** 0.

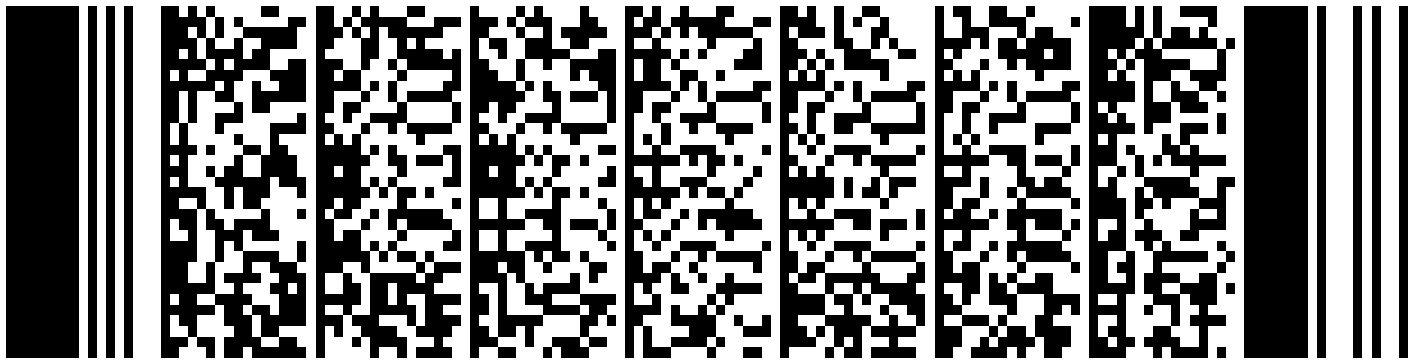
42 Combine line 40 and line 41 **42** 16,126.

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 **\$176,413**
 Head of household **\$264,623**
 Married/RDP filing jointly or qualifying widow(er) **\$352,830**

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** 16,126.

44 Enter the larger of the amount on line 43 or your standard deduction listed below
 Single or married/RDP filing separately **\$3,992**
 Married/RDP filing jointly, head of household, or qualifying widow(er) **\$7,984**

Transfer the amount on line 44 to Form 540, line 18 **44** 16,126.



Alternative Minimum Tax and Credit Limitations — Residents

2014

P (540)

Attach this schedule to Form 540.

Name(s) 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	6,097	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	11	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 l, and enter the total on line 13. See instructions.			
a	Circulation expenditures	0	00	
b	Depletion	0	00	
c	Installment sales	0	00	
d	Intangible drilling costs	0	00	
e	Long-term contracts	0	00	
f	Loss limitations	0	00	
g	Mining costs	0	00	
h	Patron's adjustment	0	00	
i	Pollution control facilities	0	00	
j	Research and experimental	0	00	
k	Tax shelter farm activities	0	00	
l	Related adjustments	0	00	
		13	0	00
14	Total Adjustments and Preferences. Combine line 1 through line 13	14	6,108	00
15	Enter taxable income from Form 540, line 19. See instructions	15	22,158	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	(0 00)
	Single or married/RDP filing separately		\$176,413	
	Married/RDP filing jointly or qualifying widow(er)		\$352,830	
	Head of household		\$264,623	
19	Combine line 14 through line 18	19	28,266	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 \$335,191, see instructions)	21	28,266	00

Part II Alternative Minimum Tax (AMT)

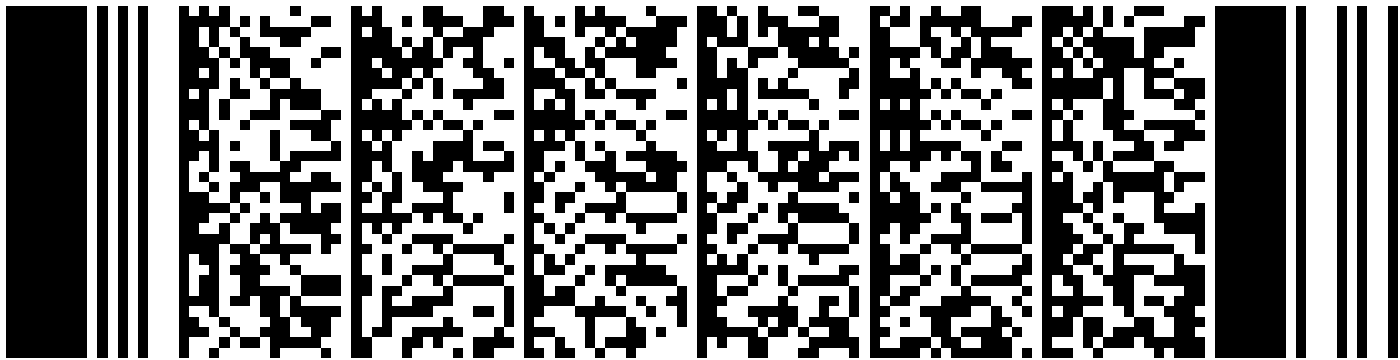
22	Exemption Amount. (If this schedule is for a certain child under age 24, see instructions.)			
	If your filing status is:	And line 21 is not over:	Enter on line 22:	
	Single or head of household	\$243,288	\$64,878	} 22
	Married/RDP filing jointly or qualifying widow(er)	\$324,384	\$86,502	
	Married/RDP filing separately	\$162,191	\$43,250	
	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	00
24	Tentative Minimum Tax. Multiply line 23 by 7.0% (.07)	24	0	00
25	Regular tax before credits from Form 540, line 31	25	289	00
26	Alternative Minimum Tax. Subtract line 25 from line 24. If zero or less, enter -0- here and on Form 540, line 61. If more than zero, enter here and on Form 540, line 61. If you make estimated tax payments for taxable year 2015, enter amount from line 26 on the 2015 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 22 or 23)	26	0	00



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

1	Enter the amount from Form 540, line 35	<input checked="" type="radio"/> 1	0	00
2	Enter the tentative minimum tax from Side 1, Part II, line 24	<input checked="" type="radio"/> 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			<input checked="" type="radio"/> 0.	
A1 Credits that reduce excess tax and have no carryover provisions.					
4	Code: 162 Prison inmate labor credit (FTB 3507)	0.	<input checked="" type="radio"/> 0.	0.	
5	Code: 232 Child and dependent care expenses credit (FTB 3506)	0.	<input checked="" type="radio"/> 0.	0.	
A2 Credits that reduce excess tax and have carryover provisions. See instructions.					
6	Code: <input checked="" type="radio"/> Credit Name: _____	0.	<input checked="" type="radio"/> 0.	0.	<input checked="" type="radio"/> 0.
7	Code: <input checked="" type="radio"/> Credit Name: _____	0.	<input checked="" type="radio"/> 0.	0.	<input checked="" type="radio"/> 0.
8	Code: <input checked="" type="radio"/> Credit Name: _____	0.	<input checked="" type="radio"/> 0.	0.	<input checked="" type="radio"/> 0.
9	Code: <input checked="" type="radio"/> Credit Name: _____	0.	<input checked="" type="radio"/> 0.	0.	<input checked="" type="radio"/> 0.
10	Code: 188 Credit for prior year alternative minimum tax	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 0.	0.	<input checked="" type="radio"/> 0.
Section B – Credits that may reduce tax below tentative minimum tax.					
11	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).			<input checked="" type="radio"/> 0.	
B1 Credits that reduce net tax and have no carryover provisions.					
12	Code: 170 Credit for joint custody head of household	0.	<input checked="" type="radio"/> 0.	0.	
13	Code: 173 Credit for dependent parent	0.	<input checked="" type="radio"/> 0.	0.	
14	Code: 163 Credit for senior head of household	0.	<input checked="" type="radio"/> 0.	0.	
15	Nonrefundable renter's credit	0.	<input checked="" type="radio"/> 0.	0.	
B2 Credits that reduce net tax and have carryover provisions. See instructions.					
16	Code: <input checked="" type="radio"/> Credit Name: _____	0.	<input checked="" type="radio"/> 0.	0.	<input checked="" type="radio"/> 0.
17	Code: <input checked="" type="radio"/> Credit Name: _____	0.	<input checked="" type="radio"/> 0.	0.	<input checked="" type="radio"/> 0.
18	Code: <input checked="" type="radio"/> Credit Name: _____	0.	<input checked="" type="radio"/> 0.	0.	<input checked="" type="radio"/> 0.
19	Code: <input checked="" type="radio"/> Credit Name: _____	0.	<input checked="" type="radio"/> 0.	0.	<input checked="" type="radio"/> 0.
B3 Other state tax credit.					
20	Code: 187 Other state tax credit	0.	<input checked="" type="radio"/> 0.	0.	
Section C – Credits that may reduce alternative minimum tax.					
21	Enter your alternative minimum tax from Side 1, Part II, line 26			<input checked="" type="radio"/> 0.	
22	Code: 180 Solar energy credit carryover from Section B2, column (d)	0.	<input checked="" type="radio"/> 0.	0.	<input checked="" type="radio"/> 0.
23	Code: 181 Commercial solar energy credit carryover from Section B2, column (d)	0.	<input checked="" type="radio"/> 0.	0.	<input checked="" type="radio"/> 0.
24	Adjusted AMT. Enter the balance from line 23, column (c) here and on Form 540, line 61			<input checked="" type="radio"/> 0.	



2014 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 TAWEI JAO AND MEI LING CHEN	SSN, ITIN, FEIN, or CA. corporation no. 609-37-6663
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Part I 2014 Passive Activity Loss

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

Rental Real Estate Activities with Active Participation

1a Activities with net income from Worksheet 1, column (a)	1a	4,902	00	
1b Activities with net loss from Worksheet 1, column (b)	1b	(3,920)	00	
1c Prior year unallowed losses from Worksheet 1, column (c)	1c	(0)	00	
1d Combine line 1a, line 1b, and line 1c	1d		982	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		982	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 2014. 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)
01	SCH E		-3,920.	0.	-3,920.
02	SCH E		4,902.	0.	4,902.

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.
				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: 01	PASSIVE	-3,920.	-3,920.	If the amount below is positive , transfer the amount to Schedule CA (540 or 540NR), line 17, column C.
SCH E: 02	PASSIVE	4,902.	4,902.	
K-1 (1120S):	NONPASSIVE	1,264.	1,264.	
				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)	2,246. 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.
				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:	02/20/2015				
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: _____

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 18480 AGUIRO 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 province/state/county				Foreign postal code		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, EA			Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN P00215833		
Firm's name LA FIRST TAX & FINANCIAL SERVICES			ERO's EIN 26-1703414			
Address 9067 LAS TUNAS DR.			Phone (626) 285 1221			
City TEMPLE CITY			State CA	ZIP code 91780-1901		Foreign country

Paid Preparer

(Enter data in the Preparer Manager)

Paid preparer's name NATALIE LEE, EA			Non-paid prep type	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN P00215833	
Firm's name LA FIRST TAX & FINANCIAL SERVICES			EIN 26-1703414			
Address 9067 LAS TUNAS DR.			Phone (626) 285 1221			
City TEMPLE CITY			State CA	ZIP code 91780-1901		Foreign country

Line 10 (CA 540) - Dependents

	First name	Last name	Dependent's relationship to you	If "Other", enter explanation (For e-file purposes only)
1	YUN	JAO	Daughter	
2	YUEH	JAO	Daughter	
3	LU	JAO	Daughter	
4	CHIN SU	CHEN LIAO	Parent	
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Divorced in 2014 (CA 540)

If divorced in 2014 and made joint estimated tax payments with former spouse, enter former spouse's SSN _____

If name changed because of marriage, divorce, etc., and made estimated tax payments using former name, explain all the payments made in 2014 and the name(s) and SSN(s) under which they were made. Please keep each line to 80 characters or less.

Date _____
 Amount _____
 SSN _____
 Name when payment was made _____

Line 31 (CA Sch CA (540)) - Alimony Paid

	F/S	Recipient's First Name	M.I.	Last Name	Recipient's SSN	Federal Amount (to Column A)	Additions (to Column C)
1						0	
2						0	
3						0	
4						0	
5						0	
6						0	
7						0	
8						0	
9						0	
10	Total					0	0

Line 41 (CA Sch CA (540)) - Other Adjustments to Itemized Deduction

1	Adoption related expenses (enter as a negative amount)	1	
2	Mortgage Interest Credit	2	0
3	Nontaxable Income Expenses	3	
4	Employee Business Expense	4	
5	Investment Interest Expense	5	0
6	California Lottery Gambling Losses (enter as a negative amount)	6	
7	Federal Estate Tax (enter as a negative amount)	7	
8	Generation Skipping Transfer Tax (enter as a negative amount)	8	
9	State Legislator's Travel Expenses (enter as a negative amount)	9	
10	Qualified charitable contributions (enter as a negative amount)	10	0
11	Health Savings Account (HSA) Distributions	11	
12	Charitable contribution carryover deduction	12	
13	Carryover deduction appreciated stock contributed to a private foundation prior to January 1, 2002 (enter as a negative amount)	13	
14	Interest on loans from utility companies	14	
15	Private mortgage insurance (PMI)	15	0
16	College Access Credit (enter as a negative amount)	16	
17	Claim of right (enter as positive or negative amount)	17	
18	Medical and dental expense deduction	18	0
19	From CA FTB-3885A - Depreciation, Amortization Adjustments (Linked to 1040 Sch A) (enter as positive or negative amount)	19	0
20		20	
21		21	
22		22	
23	Total for miscellaneous deduction and other adjustments	23	0

Credit Statement (CA Sch P (540))

SECTION A2: Credits That Reduce Excess Tax And Have Carryover Provisions:

	Code	Credit Name	Credit Amount	Credit Used This Year	Tax balance that may be offset by credits	Credit Carryover
1	175	Agricultural Products	0	0	0	0
2	209	CDFI Investments	0	0	0	0
3	235	College Access	0	0	0	0
4	205	Disabled Access for Eligible Small Businesses	0	0	0	0
5	204	Donated Agricultural Products Transportation	0	0	0	0
6	224	Donated Fresh Fruits or Vegetables	0	0	0	0
7	194	Employee Ridesharing	0	0	0	0
8	190	Employer Child Care Contribution	0	0	0	0
9	189	Employer Child Care Program	0	0	0	0
10	191	Employer Ridesharing: Large	0	0	0	0
11	192	Employer Ridesharing: Small	0	0	0	0
12	193	Employer Ridesharing: Transit Passes	0	0	0	0
13	182	Energy Conservation	0	0	0	0
14	203	Enhanced Oil Recovery	0	0	0	0
15	218	Environmental Tax	0	0	0	0
16	207	Farmworker Housing	0	0	0	0
17	216	Joint Strike Fighter - Property	0	0	0	0
18	215	Joint Strike Fighter - Wages	0	0	0	0
19	198	LAMBRA Hiring	0	0	0	0
20	198	LAMBRA Sales or Use Tax	0	0	0	0
21	160	Low-Emission Vehicles	0	0	0	0
22	211	Manufacturing Enhancement Area (MEA) Hiring	0	0	0	0
23	184	Political Contributions	0	0	0	0
24	174	Recycling Equipment	0	0	0	0
25	186	Residential Rental & Farm Sales	0	0	0	0
26	206	Rice Straw	0	0	0	0
27	171	Ridesharing	0	0	0	0
28	200	Salmon & Steelhead Trout Habitat Restoration	0	0	0	0
29	217	Solar or Wind Energy System	0	0	0	0
30	179	Solar Pump	0	0	0	0
31	178	Water Conservation	0	0	0	0
32	161	Young Infant	0	0	0	0
33	220	New Jobs Credit	0	0	0	0
34	234	New Employment	0	0	0	0
35	223	CA Motion Picture and Television Production	0	0	0	0
36	Totals		0	0	0	0

SECTION B2: Credits That Reduce Net Tax And Have Carryover Provisions:

	Code	Credit Name	Credit Amount	Credit Used This Year	Tax balance that may be offset by credits	Credit Carryover
1	233	California Competes	0	0	0	0
2	197	Child Adoption	0	0	0	0
3	196	Commercial Solar Electric System	0	0	0	0
4	176	Enterprise Zone - Hiring & Sales or Use Tax	0	0	0	0
5	159	LARZ Hiring & Sales or Use Tax	0	0	0	0
6	172	Low-Income Housing	0	0	0	0
7	199	Manufacturers' Investment	0	0	0	0
8	213	Natural Heritage Preservation	0	0	0	0
9	185	Orphan Drug	0	0	0	0
10	183	Research	0	0	0	0
11	210	Targeted Tax Area (TTA) Hiring	0	0	0	0
12	210	Targeted Tax Area (TTA) Sales or Use Tax	0	0	0	0
13	180	Solar Energy	0	0	0	0
14	181	Commercial Solar Energy	0	0	0	0
15	Totals		0	0	0	0

California Passive Activity Worksheet (CA FTB-3801)

(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) CA Schedule Enter the name of the CA form or schedule, if any, used to calculate the CA 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 CA law	(f) California Amount Combine column (d) and column (e)
Totals for columns (d), (e) and (f)			982	0	982
1 01	Sch E		-3,920	0	-3,920
2 02	Sch E		4,902	0	4,902

Schedule C Activities (CA FTB-3801)

(a) Activities Enter a description of the activity. Group activities by the federal schedules on which they were reported	(b) Passive/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 col (d) from the Total amount of col (c) and enter the difference in col (e) below.
Totals for columns (c), (d) and (e)		0	0	0

Schedule E Activities (CA FTB-3801)

(a) Activities Enter a description of the activity. Group activities by the federal schedules on which they were reported	(b) Passive/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 col (d) from the Total amount of col (c) and enter the difference in col (e) below.
Totals for columns (c), (d) and (e)		2,246	2,246	0
1 Sch E: 01	Passive	-3,920	-3,920	0
2 Sch E: 02	Passive	4,902	4,902	0
3 Sch E: 03	Nonpassive	0	0	0
4 Sch E: 04	Nonpassive	0	0	0
5 K-1 (1120S): 01	Nonpassive	1,264	1,264	0

Schedule F Activities (CA FTB-3801)

(a) Activities Enter a description of the activity. Group activities by the federal schedules on which they were reported	(b) Passive/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 col (d) from the Total amount of col (c) and enter the difference in col (e) below.
Totals for columns (c), (d) and (e)		0	0	0

Worksheet 1 (CA FTB-3801) - For Lines 1a, 1b and 1c

Total for lines 1a, 1b and 1c.		4,902	3,920	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: 01	0	3,920	0		0	3,920
2 Sch E: 02	4,902	0	0		4,902	0

Worksheet 2 (CA FTB-3801) - For Lines 2a, 2b and 2c

Total for lines 2a, 2b and 2c.		0	0	0		
Name of activity	Current year		Prior years		Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)		(d) Gain	(e) Loss

Worksheet 3 (CA FTB-3801) - For Line 9, Special Allowance

Totals		3,920	1.000000	0	3,920
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 (CA FTB-3801) - Allocation of Unallowed Losses

Totals		3,920	1.000000	0
Name of activity	Form or schedule to be reported on	(a) Loss	(b) Ratio	(c) Unallowed loss

Worksheet 5 (CA FTB-3801) - Allowed Losses

Totals		3,920	0	3,920
Name of activity	Form or schedule to be reported on	(a) Loss	(b) Unallowed loss	(c) Allowed loss
1 Sch E: 01	Sch E, #1	3,920	0	3,920

Worksheet 6 (CA FTB-3801) - Activities With Losses Reported on Two or More Forms or Schedules

Totals	0	0	0		0	0
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