

For the year Jan. 1-Dec. 31, 2014, or other tax year beginning _____, 2014, ending _____, 20

Your first name and initial: **MEMPHIS** Last name: **RAINES** Your social security number: **123-45-6889**

If a joint return, spouse's first name and initial _____ Last name _____ Spouse's social security number _____

Home address (number and street): **1020 E PACIFIC COAST HWY** Apt. no. _____

City, town or post office, state, and ZIP code: **LONG BEACH CA 90806**

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 _____

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

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) Chk if child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed **1**

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	45,292
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	
b	Taxable amount	15b	
16a	Pensions and annuities	16a	
b	Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount	20b	
21	Other income	21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income	22	45,292

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	3,200
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	3,200
37	Subtract line 36 from line 22. This is your adjusted gross income	37	42,092

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Rows include 38 (Amount from line 37), 39a (Check boxes for birth date), 40 (Itemized deductions), 41 (Subtract line 40), 42 (Exemptions), 43 (Taxable income), 44 (Tax), 45 (Alternative minimum tax), 46 (Excess advance premium tax credit), 47 (Add lines 44, 45, and 46), 48-54 (Credits), 55 (Total credits), 56 (Subtract line 55).

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Rows include 57 (Self-employment tax), 58 (Unreported social security and Medicare tax), 59 (Additional tax on IRAs), 60a (Household employment taxes), 60b (First-time homebuyer credit), 61 (Health care: individual responsibility), 62 (Taxes from Form 8959/8960), 63 (Total tax).

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Rows include 64 (Federal income tax withheld), 65 (2014 estimated tax payments), 66a (Earned income credit), 66b (Nontaxable combat pay election), 67 (Additional child tax credit), 68 (American opportunity credit), 69 (Net premium tax credit), 70 (Amount paid with request for extension), 71 (Excess social security and tier 1 RRTA tax withheld), 72 (Credit for federal tax on fuels), 73 (Credits from Form 2439), 74 (Total payments).

Refund

Direct deposit? See instructions.

Table with 3 columns: Line number, Description, and Amount. Rows include 75 (Amount overpaid), 76a (Amount refunded to you), 76b (Routing number), 76c (Type: Checking/Savings), 76d (Account number), 77 (Amount applied to 2015 estimated tax).

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Rows include 78 (Amount you owe), 79 (Estimated tax penalty).

Third Party Designee

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

Sign Here

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

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

Paid Preparer Use Only

Preparer's signature, Date, Check self-employed if, PTIN, Print/Type preparer's name, Firm's name, Firm's address, Firm's EIN, Phone no.

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

**Profit or Loss From Business
(Sole Proprietorship)**

► **Information about Schedule C and its separate instructions is at www.irs.gov/schedulec.**
► **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

2014

Attachment
Sequence No. **09**

Name of proprietor MEMPHIS RAINES	Social security number (SSN) 123-45-6889
A Principal business or profession, including product or service (see instructions) RIDE SHARE DRIVER	B Enter code from instructions ► 485300
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), (see instr.)
E Business address (including suite or room no.) ► 1020 E PACIFIC COAST HWY City, town or post office, state, and ZIP code LONG BEACH CA 90806	
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►	
G Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on losses	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2014, check here	<input checked="" type="checkbox"/>
I Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part I Income		
1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	1	62,816
2 Returns and allowances	2	0
3 Subtract line 2 from line 1	3	62,816
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	62,816
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	62,816

Part II Expenses. Enter expenses for business use of your home only on line 30.		
8 Advertising	8	
9 Car and truck expenses (see instructions)	9	15,509
10 Commissions and fees	10	
11 Contract labor (see instructions)	11	
12 Depletion	12	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	
14 Employee benefit programs (other than on line 19)	14	
15 Insurance (other than health)	15	
16 Interest:		
a Mortgage (paid to banks, etc.)	16a	
b Other	16b	
17 Legal and professional services	17	
18 Office expense (see instructions)	18	
19 Pension and profit-sharing plans	19	
20 Rent or lease (see instructions):		
a Vehicles, machinery, and equipment	20a	
b Other business property	20b	
21 Repairs and maintenance	21	
22 Supplies (not included in Part III)	22	
23 Taxes and licenses	23	
24 Travel, meals, and entertainment:		
a Travel	24a	
b Deductible meals and entertainment (see instructions)	24b	143
25 Utilities	25	
26 Wages (less employment credits)	26	
27 a Other expenses (from line 48)	27a	1,872
b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	17,524
29 Tentative profit or (loss). Subtract line 28 from line 7	29	45,292
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	45,292
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.	32a <input type="checkbox"/> 32b <input type="checkbox"/>	All investment is at risk. Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2014

Name(s) MEMPHIS RAINES SSN 123-45-6889

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: **a** Cost **b** Lower of cost or market **c** Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	
41 Inventory at end of year	41	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 01-01-2014

44 Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for:

a Business 26,859 **b** Commuting (see instructions) _____ **c** Other 6,549

45 Was your vehicle available for personal use during off-duty hours? Yes No

46 Do you (or your spouse) have another vehicle available for personal use? Yes No

47 a Do you have evidence to support your deduction? Yes No

b If "Yes," is the evidence written? Yes No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

TELEPHONE	1,872
48 Total other expenses. Enter here and on line 27a	48 <u>1,872</u>

**SCHEDULE SE
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ Information about Schedule SE and its separate instructions is at www.irs.gov/schedulese.

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2014

Attachment
Sequence No. **17**

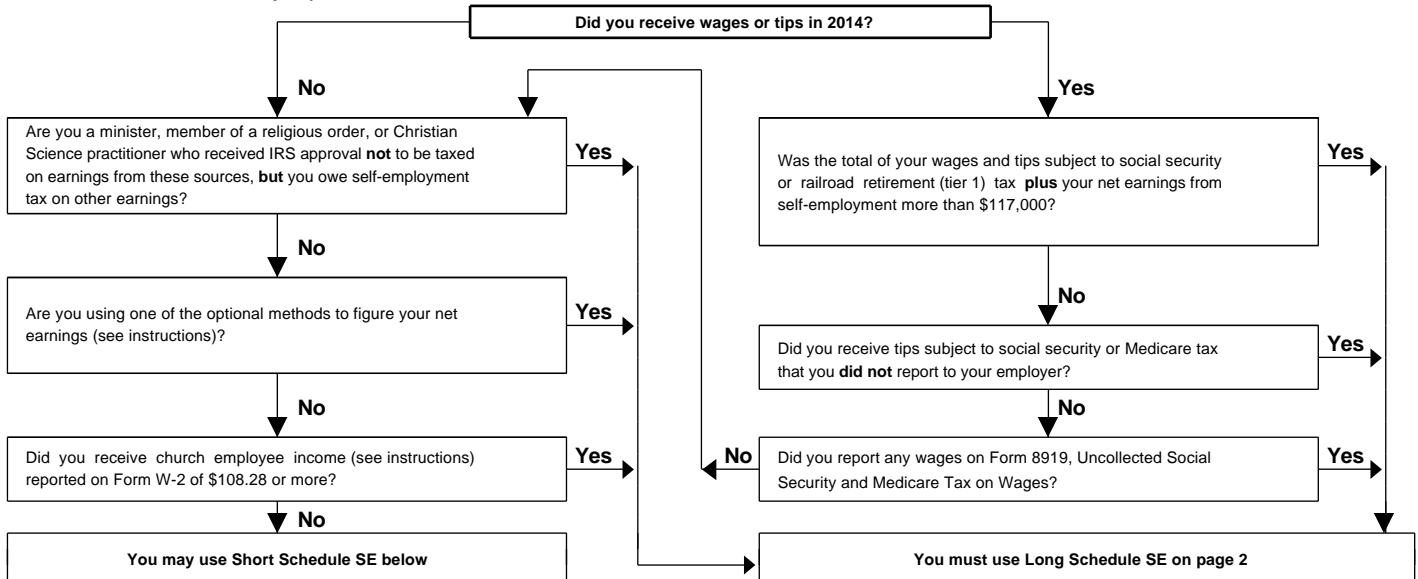
Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)
MEMPHIS RAINES

Social security number of person
with **self-employment** income ▶ **123-45-6889**

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only** if you must file Schedule SE. If unsure, see Who Must File Schedule SE in the instructions.



Section A - Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b	()
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	45,292
3 Combine lines 1a, 1b, and 2	3	45,292
4 Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b ▶	4	41,827
Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
5 Self-employment tax. If the amount on line 4 is: ● \$117,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57, or Form 1040NR, line 55 ● More than \$117,000, multiply line 4 by 2.9% (.029). Then, add \$14,508 to the result. Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55	5	6,400
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6	3,200

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

Schedule SE (Form 1040) 2014

Auto Expense Worksheet

2014

Name(s) as shown on return

MEMPHIS RAINES

Your social security number

123-45-6889

Profession/Business

RIDE SHARE DRIVER \

Description 1967 FORD SHELBY GT500

Date placed in service 2014-01-01

Number of miles your vehicle was used for:

Total Business miles driven during the year	26,859
Total Commuting miles driven during the year	_____
Total Other miles driven during the year	6,549
Total Miles driven during the year	<u>33,408</u>
Business Use percentage	<u>80.40</u>

Expenses:

	Total	Business Percentage	
Section 179			
Bonus Depreciation			
Depreciation	3,160	80.40	2,541
Garage Rent	1,800	80.40	1,447
Gas	4,029	80.40	3,239
Insurance	2,148	80.40	1,727
Licenses	145	80.40	117
Oil	334	80.40	269
Parking Fees			79
Rental Fees			
Interest			
Personal Property Tax			
Repairs	2,879	80.40	2,315
Tires	1,685	80.40	1,355
Tolls			389
Other Expenses:			

Total Expenses			13,478

Standard Mileage Rate Calculation

Business miles	26,859	x .56	15,041	15,041
Parking fees				79
Tolls				389
Interest				
Personal Property Tax				
Total Standard Mile Rate deduction				15,509

How it is reported:

Depreciation deduction	
Auto Expense	15,509
Personal Property Taxes, Schedule A, Line 7	