

For the year Jan. 1 - Dec. 31, 2017, or other tax year beginning , 2017, ending , 20

Your first name and initial **ROY E. CLARK II** Last name **CLARK** See separate instructions.

If a joint return, spouse's first name and initial **PATRICIA K. CLARK** Last name **CLARK** Your social security number **046-38-6006**

Home address (number and street). If you have a P.O. box, see instructions. **98 STERLING WOODS RD** Apt. no. **009-34-5680**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **STOWE, VT 05672**

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

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

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 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. ▶

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

3 ☐ Married filing separately. Enter spouse's SSN above & full name here. ▶ 5 ☐ Qualifying widow(er) (see instructions)

Check only one box.

Exemptions

6a ☒ **Yourself.** If someone can claim you as a dependent, do not check box 6a. Boxes checked on 6a and 6b. 2

b ☒ **Spouse** No. of children on 6c who:

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)	<input type="checkbox"/> lived with you. . . . <input type="checkbox"/> did not live with you due to divorce or separation (see instructions). Dependents on 6c not entered above. Add numbers on lines above.
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	

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

d Total number of exemptions claimed. 2

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7 94,104.

8a Taxable interest. Attach Schedule B if required. 8a 49.

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

9a Ordinary dividends. Attach Schedule B if required. 9a 148.

b Qualified dividends. 9b 148.

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 6,199.

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

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

15a IRA distributions. 15a b Taxable amount. 15b

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

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

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

19 Unemployment compensation. 19

20a Social security benefits. 20a 22,308. b Taxable amount. 20b 18,962.

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. ▶ 22 119,462.

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. 27 438.

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. 36 438.

37 Subtract line 36 from line 22. This is your adjusted gross income. ▶ 37 119,024.

Tax and Credits**Standard Deduction for —**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$6,350
Married filing jointly or Qualifying widow(er), \$12,700
Head of household, \$9,350

38	Amount from line 37 (adjusted gross income).....	38	119,024.
39a	Check <input checked="" type="checkbox"/> You were born before January 2, 1953, if: <input type="checkbox"/> Spouse was born before January 2, 1953, <input type="checkbox"/> Blind. <input type="checkbox"/> Blind. Total boxes checked ▶ 39a 1		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin).....	40	13,950.
41	Subtract line 40 from line 38.....	41	105,074.
42	Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instrs.	42	8,100.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-.....	43	96,974.
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 c <input type="checkbox"/> b <input type="checkbox"/> Form 4972.....	44	15,706.
45	Alternative minimum tax (see instructions). Attach Form 6251.....	45	0.
46	Excess advance premium tax credit repayment. Attach Form 8962.....	46	
47	Add lines 44, 45, and 46.....	47	15,706.
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 crs from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits.....	55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-.....	56	15,706.
57	Self-employment tax. Attach Schedule SE.....	57	876.
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919.....	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required.....	59	
60a	Household employment taxes from Schedule H.....	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required.....	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instrs; enter code(s).....	62	
63	Add lines 56 through 62. This is your total tax.....	63	16,582.

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099.....	64	21,492.
65	2017 estimated tax payments and amount applied from 2016 return.....	65	
66a	Earned income credit (EIC).....	66a	
b	Nontaxable combat pay election.....	66b	
67	Additional child tax credit. Attach Schedule 8812.....	67	
68	American opportunity credit from Form 8863, line 8.....	68	
69	Net premium tax credit. Attach Form 8962.....	69	
70	Amount paid with request for extension to file.....	70	
71	Excess social security and tier 1 RRTA tax withheld.....	71	
72	Credit for federal tax on fuels. Attach Form 4136.....	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments.....	74	21,492.

Refund

Direct deposit? See instructions.

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid.....	75	4,910.
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here. ▶ <input type="checkbox"/>	76a	4,910.
b	Routing number..... 221172186 ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number..... 0271307681		
77	Amount of line 75 you want applied to your 2018 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	
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 ▶ PAMELA A. GAGNON Phone no. ▶ 802-635-2208 Personal identification number (PIN) ▶ 09222

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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature _____ Date _____ Your occupation REAL ESTATE SALES/ Daytime phone number 802-253-8952

Spouse's signature. If a joint return, both must sign. _____ Date _____ Spouse's occupation INN KEEPER If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name PAMELA A. GAGNON Preparer's signature *Pam A G* Date 3/28/18 Check ☒ if self-employed PTIN P00114966

Firm's name ▶ PKG Firm's EIN ▶ 47-5491184

Firm's address ▶ 271 MAIN STREET Phone no. (802) 635-7738

ENOSBURG FALLS, VT 05450

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2017

Attachment
Sequence No. **09**

► Go to **www.irs.gov/ScheduleC** for instructions and the latest information.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor ROY E. CLARK II		Social security number (SSN) 046-38-6006
A Principal business or profession, including product or service (see instructions) REAL ESTATE SALES		B Enter code from instructions ► 531210
C Business name. If no separate business name, leave blank. PALL SPERA & CO., REALTORS		D Employer ID number (EIN), (see instr.)
E Business address (including suite or room no.) ► BOX 539		
City, town or post office, state, and ZIP code STOWE, VT 05672		
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 2017? 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 2017, check here. <input type="checkbox"/>		
I Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
J If 'Yes,' did you or will you file required Forms 1099? <input checked="" 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. <input type="checkbox"/>	1	18,322.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	18,322.
4 Cost of goods sold (from line 42)	4	2,100.
5 Gross profit. Subtract line 4 from line 3	5	16,222.
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	16,222.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	620.	18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9	5,233.	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	517.
17 Legal and professional services	17		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	3,653.
			b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	10,023.			
29 Tentative profit or (loss). Subtract line 28 from line 7	29	6,199.			
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	6,199.			
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"/> All investment is at risk.	32b	<input type="checkbox"/> Some investment is not at risk.	

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)		
34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If 'Yes,' attach explanation. <input type="checkbox"/> Yes <input type="checkbox"/> 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. SEE STATEMENT 1	39	2,100.
40 Add lines 35 through 39	40	2,100.
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	2,100.

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) ▶ _____

44 Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

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

47a 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.

ACCOUNTING	250.
CLIENT GIFTS	272.
CONT. EDUCATION	285.
DUES AND SUBSCRIPTIONS	1,327.
MISCELLANEOUS	424.
POSTAGE	37.
TELEPHONE	807.
UNIFORMS	251.
48 Total other expenses. Enter here and on line 27a	48 3,653.

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

► Go to www.irs.gov/ScheduleSE for instructions and the latest information.
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2017

Attachment
Sequence No. **17**

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

ROY E. CLARK II

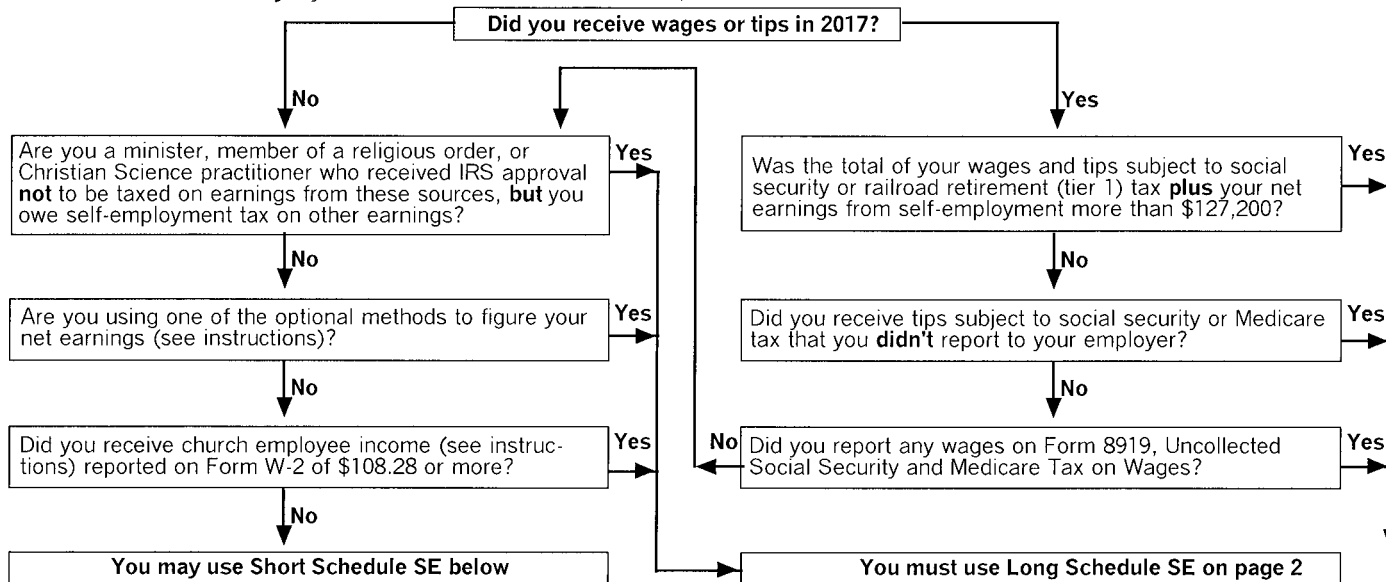
Social security number of person
with **self-employment** income ►

046-38-6006

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.

1 a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1 a	
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	1 b	
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	6,199.
3 Combine lines 1a, 1b, and 2	3	6,199.
4 Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b. ►	4	5,725.
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: • \$127,200 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Form 1040, line 57, or Form 1040NR, line 55 • More than \$127,200, multiply line 4 by 2.9% (0.029). Then, add \$15,772.80 to the result. Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55	5	876.
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (0.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6	438.

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

Schedule **SE** (Form 1040) 2017

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2017Attachment
Sequence No. 179

Name(s) shown on return

ROY E. II AND PATRICIA K. CLARK

Identifying number

046-38-6006

Business or activity to which this form relates

SCHEDULE C - PALL SPERA & CO., REALTORS

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	510,000.
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	2,030,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29.....	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.....	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562.....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs).....	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11.....	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12.....	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't 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 (Don't include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2017.....	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here.....		<input type="checkbox"/>

Section B - Assets Placed in Service During 2017 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	
				MM	S/L	

Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

(a) Class life	(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
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	
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	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24 a Do you have evidence to support the business/investment use claimed? ☒ **Yes** ☐ **No** **24b** If 'Yes,' is the evidence written? ☒ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) 25								
26 Property used more than 50% in a qualified business use:								
AUTO	1/01/14	60.00						
SUBARU LEGAC	4/17/17	60.00						
27 Property used 50% or less in a qualified business use:								
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1. 28								0.
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1. 29								0.

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (don't include commuting miles).....	2,543		7,237									
31 Total commuting miles driven during the year.....												
32 Total other personal (noncommuting) miles driven.....	1,695		4,825									
33 Total miles driven during the year. Add lines 30 through 32.....	4,238		12,062									
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?.....		X		X								
35 Was the vehicle used primarily by a more than 5% owner or related person?.....	X		X									
36 Is another vehicle available for personal use?.....		X		X								

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?.....		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.....		
39 Do you treat all use of vehicles by employees as personal use?.....		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?.....		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.).....		

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2017 tax year (see instructions):					
43 Amortization of costs that began before your 2017 tax year..... 43					
44 Total. Add amounts in column (f). See the instructions for where to report..... 44					

STATEMENT 1 - REAL ESTATE SALES
SCHEDULE C, LINE 39
OTHER COSTS OF GOODS SOLD

DIRECT CLIENT EXPENSES.....	\$	2,100.
TOTAL	\$	<u>2,100.</u>


2017
VERMONT

Income Tax Return
FORM
IN-111


Taxpayer Information	1 Taxpayer's Last Name CLARK II		First Name ROY		Initial E	Taxpayer's Social Security Number 046386006	
	Spouse's or CU Partner's Last Name CLARK		First Name PATRICIA		Initial K	Spouse's or CU Partner's Social Security Number 009345680	
	Mailing Address (Number and Street/Road or PO Box) 98 STERLING WOODS RD					Taxpayer's Driver's License Number State	
	City STOWE		State VT	ZIP Code 05672		Spouse's/CU's Driver's License Number State	
	<input type="checkbox"/> Check here if this is an AMENDED return		<input type="checkbox"/> Check if taxpayer died during 2017		<input type="checkbox"/> Check if Spouse or CU Partner died during 2017		<input type="checkbox"/> Check here if using RECOMPUTED Federal Return information
1 VT School District Code 195		2 911 street address on 12/31/2017 - Number, street/road name (Do not use 'PO Box,' 'same,' or Town name) 98 STERLING WOODS RD					

Tax Filing Information	FILING STATUS							
	<input type="checkbox"/> 3 Single	<input type="checkbox"/> 4 Head of Household	<input checked="" type="checkbox"/> 5 Married Filing Jointly	<input type="checkbox"/> 6 CU Partner Filing Jointly	<input type="checkbox"/> 7 Qualifying Widow(er) with dependent children	<input type="checkbox"/> 8a Married Filing Separately <input type="checkbox"/> 8b CU Filing Separately Enter Spouse or CU Partner full name _____ Enter Spouse or CU Partner Social Security Number _____		
9 Exemptions Claimed (federal Form 1040-Line 6d; 1040A-Line 6d; 1040EZ/1040NR-EZ-enter 0, 1, or 2) 9 <u>2</u>								

Taxable Income	3	10 Adjusted Gross Income (Federal Form 1040-Line 37; 1040A-Line 21; 1040EZ-Line 4)	<input type="checkbox"/> Check to indicate loss	10	<u>119024.00</u>
		11 Federal Taxable Income (Federal Form 1040-Line 43; 1040A-Line 27; 1040EZ-Line 6) If the federal amount is -0-, see instructions	<input type="checkbox"/> Check to indicate loss	11	<u>96974.00</u>
	ADDITIONS:				
		12a Income from Non-Vermont State and Local Obligations (Schedule IN-112, Part I, Line 3)		12a	<u>.00</u>
		12b Bonus Depreciation Allowed under Federal law for 2017		12b	<u>.00</u>
		12c Addback of Itemized Deductions (Schedule IN-155, Line 11)		12c	<u>.00</u>
		13 Federal Taxable Income with Additions (Add Lines 11, 12a, 12b, and 12c)	<input type="checkbox"/> Check to indicate loss	13	<u>96974.00</u>
	SUBTRACTIONS:				
		14a Interest Income from U.S. Obligations		14a	<u>.00</u>
		14b Capital Gains Exclusion (Schedule IN-153, Line 21)		14b	<u>.00</u>
		14c Adjustment for Prior Years' Bonus Depreciation		14c	<u>.00</u>
		14d Taxable refunds of state and local income taxes (Federal Form 1040-Line 10)		14d	<u>.00</u>
		14e Add Lines 14a, 14b, 14c, and 14d		14e	<u>0.00</u>
		15 Vermont Taxable Income (Subtract Line 14e from Line 13. If Line 14e is more than Line 13, enter -0-.)		15	<u>96974.00</u>
	VT Income Tax	4	16 Vermont Income Tax from Tax Table or Tax Rate Schedule on Line 15 amount		16
		17 Additions to Vermont Income Tax (Schedule IN-112, Part II, Line 7)		17	<u>0.00</u>
		18 Vermont Income Tax with Additions (Add Lines 16 & 17)		18	<u>4537.00</u>
		19 Subtractions from Vermont Income Tax (Schedule IN-112, Part II, Line 15)		19	<u>0.00</u>
		20 Vermont Income Tax (Subtract Line 19 from Line 18. If Line 19 is more than Line 18, enter -0-.)		20	<u>4537.00</u>
		21 Income Adjustment (Schedule IN-113, Line 39 OR 100.00%)		21	<u>100.00%</u>
		22 Adjusted Vermont Income Tax (Multiply Line 20 by Line 21)		22	<u>4537.00</u>

Taxpayer's Last Name CLARK II	Social Security Number 046386006
---	--

Keep a copy for
your records.



Enter amount from Line 22 4537.

Credits and Use Tax	23	<u>.00</u>	+	24	<u>.00</u>	=	25	<u>0.00</u>
	Other State Credit (Schedule IN-117, Line 21)		Vermont Tax Credits (Schedule IN-112, Part IV, Line 5 OR Schedule IN-119)		Total Vermont Credits (Add Lines 23 and 24)			
	26	Vermont Income Tax after Credits (Subtract Line 25 from Line 22. If Line 25 is more than Line 22, enter -0-.)						26 <u>4537.00</u>
	27	Use Tax for taxable items on which no sales tax was charged, including online purchases (see instructions, worksheet, and chart)						27 <u>.00</u>
<input checked="" type="checkbox"/> Check here to certify you have completed the worksheet in the instructions and no Use Tax is due. Please note: Act 73 of 2017 requires vendors to report to the Department of Taxes certain transactions on which no sales tax was paid.								
	28	Total Vermont Taxes (Add Lines 26 and 27)						28 <u>4537.00</u>

Contributions	29b	<u>.00</u>	+	29c	<u>.00</u>	+	29d	<u>.00</u>	+	29a	<u>.00</u>	=	29e	<u>0.00</u>
	Vermont Veterans Fund Green Up Vermont Nongame Wildlife Fund Children's Trust Fund													
	30	Total of Vermont Taxes and Voluntary Contributions (Add Lines 28 and 29e)											30 <u>4537.00</u>	

Payments and Credits	31a	From W-2, 1099, etc. Vermont Tax Withheld	31a	<u>4603.00</u>
	31b	From Vermont Form IN-114 Estimated Tax for 2017 and/or Form IN-151, Extension with payment	31b	<u>.00</u>
	31c	Earned Income Tax Credit (Schedule IN-112, Part III)	31c	<u>.00</u>
	31d	Renter Rebate (Form PR-141, Line 9)	31d	<u>.00</u>
	31e	From Vermont Form RW-171 Vermont Real Estate Withholding (see instructions)	31e	<u>.00</u>
	31f	From Vermont Form WH-435 Estimated Income Tax Payment made by Business Entity for Nonresident Partner, Member, or Shareholder	31f	<u>.00</u>
		31g	Low Income Child & Dependent Care Credit (see instructions)	31g
	31h	Total Payments and Credits (Add Lines 31a through 31g)		31h <u>4603.00</u>

Refund	32	Overpayment If Line 30 is less than Line 31h, subtract Line 30 from Line 31h	32	<u>66.00</u>
	33a	Refund to be Credited to 2018 Estimated Tax Payment Amount on 31d cannot be credited to 2018 estimated tax payment	33a	<u>.00</u>
	33b	Refund to be Credited to 2018 Property Tax Bill	33b	<u>.00</u>
	34	REFUND AMOUNT (Subtract Lines 33a and 33b from Line 32)	34	<u>66.00</u>

Due	35	If Line 30 is more than Line 31h, subtract Line 31h from Line 30. See instructions on tax due	35	<u>0.00</u>
	36	Interest and Penalty on Underpayment of Estimated Tax (Worksheet IN-152 or IN-152A)	36	<u>.00</u>
	37	AMOUNT DUE Add Lines 35 and 36	37	<u>0.00</u>

For amended returns only Original refund received _____ Refund due now _____ Original payment _____ Amount due now _____

Signatures	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. Preparers cannot use return information for purposes other than preparing returns.				
	Signature	Date	Occupation	Date of Birth (MM DD YYYY)	Telephone Number
			REAL ESTATE	07 24 1945	802 253 8952
	Signature. If a joint return, BOTH must sign.	Date	Occupation	Date of Birth (MM DD YYYY)	Telephone Number
			INN KEEPER	06 21 1956	802 253 8952
<input checked="" type="checkbox"/> Check here if authorizing the Vermont Department of Taxes to discuss this return and attachments with your preparer.					
Preparer's Use Only	Preparer's signature		Date	Preparer's SSN or PTIN	
			3/28/18	P00114966	
	Firm's name (or yours if self-employed) and address PAMELA A. GAGNON 271 MAIN STREET ENOSBURG FALLS, VT 05450			EIN 475491184 Preparer's Telephone Number 802 635 7738	

2018 VERMONT	Homestead Declaration AND Property Tax Adjustment Claim	FORM HS-122
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DUE DATE: April 17, 2018. You may file up to Oct. 15, 2018, but the town may assess a penalty. For details on late filing, see the instructions.

How to file a Homestead Declaration: Please complete Section A of this form, sign in the signature section at the bottom of page 2, and send the form to the Vermont Department of Taxes.

How to file a Property Tax Adjustment Claim: To be considered for a Property Tax Adjustment, you must file a **1)** Homestead Declaration (Section A of this form), **2)** Property Tax Adjustment Claim (Section B of this form), and **3)** Schedule HI-144, Household Income. Sign this form in the signature section at the bottom of page 2 and send the forms to the Department.

Tired of paper forms? It's fast and convenient to file your claim online at www.myVTax.vermont.gov.

Annual Vermont Homestead Declaration	
<p>SECTION A. This form must be filed each year by every Vermont resident whose property meets the definition of a homestead. A Vermont homestead is the principal dwelling and parcel of land surrounding the dwelling, owned and occupied by a resident individual as the individual's domicile on April 1. If your homestead is leased to a tenant on April 1, you may still claim it as a homestead if it is not leased for more than 182 days in the 2018 calendar year.</p>	

PRINT in BLUE or BLACK INK

Claimant's Last Name CLARK II	First Name ROY	Initial E	Claimant's Social Security Number 046386006
Spouse's or CU Partner's Last Name CLARK	First Name PATRICIA	Initial K	Spouse's or CU Partner's Social Security Number 009345680
Mailing Address (Number and Street/Road or PO Box) 98 STERLING WOODS RD			Claimant's Date of Birth (MM DD YYYY) 07 24 1945
City STOWE		State VT	ZIP Code 05672
Location of Homestead (Use a number, street/road name. Do not use a PO Box or 'same'.) 98 STERLING WOODS, STOWE, VT			Federal Filing Status (Single = S; Head of Household = H; Joint = J; Separate = P) J
A2. City/Town of Legal Residence on April 1, 2018 STOWE		State VT	A3. SPAN Number - REQUIRED (From the 2017/2018 property tax bill) 62119510535

A4 Business Use of Dwelling **A4** .00 %

A5 Rental Use of Dwelling **A5** .00 %

A6 Business or Rental Use of **Improvements or Other Buildings**

Not including the dwelling, are improvements or other buildings located on your parcel used for business or rented?

☐ Yes ☒ No

A7-A10 Special Situations (see instructions for more information). Check the following if it applies:

☐ **A7** Grantor and sole beneficiary of a revocable trust owning the property.

☐ **A9** Homestead property crosses town boundaries. (File a declaration for each town.)

☐ **A8** Life estate holder of the property.

☐ **A10** Residing in a dwelling owned by a related farmer.

IMPORTANT FILING INFORMATION

Sign the Homestead Declaration form on page 2: You must sign this form in the signature section at the bottom of page 2 before submitting it to the Department.

Filing the Property Tax Adjustment Claim: To file a Property Tax Adjustment Claim, you must complete Form HS-122, Section B, and Schedule HI-144, Household Income. Continue on to complete Section B on page 2.

Will you be filing a Property Tax Adjustment claim at a later date? ☐ Yes ☒ No

Claimant's Last Name CLARK	Social Security Number 046386006
--------------------------------------	--



DUE DATE: April 17, 2018. Claims accepted up to Oct. 15, 2018.

SECTION B. PROPERTY TAX ADJUSTMENT CLAIM For Household Income up to \$147,500. Complete and attach Schedule HI-144.

To qualify, you must meet the requirements for filing a homestead declaration in addition to the following requirements.
ALL eligibility questions must be answered.

- B1** Were you domiciled in Vermont all of calendar year 2017? ☒ Yes, **Go to Line B2.** ☐ No, **STOP**
- B2** Were you claimed as a dependent in 2017 by another taxpayer? ☐ Yes, **STOP** ☒ No, **Go to Line B3.**
- B3** Do you anticipate selling your Vermont housesite on or before April 1, 2018? ☐ Yes, **STOP** ☒ No, **CONTINUE**

Amounts for Lines B4 - B6 are found on the 2017/2018 property tax bill. Round amounts to the nearest dollar.

B4 Housesite Value	B4 <u>267800.00</u>
B5 Housesite Education Tax	B5 <u>4082.00</u>
B6 Housesite Municipal Tax	B6 <u>1118.00</u>
B7 Ownership Interest	B7 <u>100.00%</u>
B8 Household Income (Schedule HI-144, Line y). SCHEDULE HI-144 MUST BE INCLUDED.	B8 <u>114734.00</u>

B8a If Amended Schedule HI-144, Household Income, is included, check here. ☐

Complete the following **ONLY** if applicable. See instructions for details.

Lot Rent

B9 E-file Certificate Number (From Form LC-142)	B9 _____
B10 Mobile Home Lot Rent (Allocable Rent from Form LC-142 — include Form LC-142 with claim)	B10 <u>.00</u>

OR Allocated Property Tax from Land Trust, Cooperative, or Nonprofit Mobile Home Park

B11 Allocated Education Tax	B11 <u>.00</u>
B12 Allocated Municipal Tax	B12 <u>.00</u>

OR Property Tax from contiguous property if housesite has less than 2 acres (see instructions).

B13 Contiguous property Education Tax	B13 <u>.00</u>
B14 Contiguous property Municipal Tax	B14 <u>.00</u>

MAXIMUM ADJUSTMENT AMOUNT IS \$8,000.

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. Preparers cannot use return information for purposes other than preparing returns.

Signature	Date	Telephone Number 802 253 8952
Signature. If a joint return, BOTH must sign.	Date	802 253 8952

☒ Check here if authorizing the Vermont Department of Taxes to discuss this return and attachments with your preparer.

Preparer's Use Only	Preparer's signature PAMELA A. GAGNON	Date 3/28/18	Preparer's SSN or PTIN P00114966
	Firm's name (or yours if self-employed) and address PAMELA A. GAGNON		EIN 475491184
	271 MAIN STREET		Preparer's Telephone Number 802 635 7738
	ENOSBURG FALLS VT 05450		

Mail to: Vermont Department of Taxes
 PO Box 1881
 Montpelier, VT 05601-1881

2017 VERMONT	Household Income	SCHEDULE HI-144
------------------------	-------------------------	----------------------------------



For the year Jan. 1 – Dec. 31, 2017

CHECK IF AMENDING

Please PRINT in BLUE or BLACK INK

☐ FORM HS-122 OR ☐ FORM PR-141

This schedule must be included with the 2017 Renter Rebate Claim (Form PR-141) OR the 2018 Property Tax Adjustment Claim (Form HS-122) UNLESS you are filing an AMENDED HI-144. Please read instructions before completing schedule.

Claimant's Last Name CLARK II	First Name ROY	Initial E	Claimant's Social Security Number 046386006
Spouse's or CU Partner's Last Name CLARK	First Name PATRICIA	Initial	Claimant's Date of Birth 07 24 1945

List the names and Social Security Numbers of all other persons (other than a Spouse or CU Partner) who had income and lived with you during 2017. Include their taxable and non-taxable income in Column 3. If you have more than two 'Other Persons' living in your household, record the names and Social Security Numbers on a separate sheet of paper and include with the filing.

Other Person #1 Last Name CLARK	First Name BRITTANY	Initial	Other Person #1 Social Security Number 008-72-1810
Other Person #2 Last Name	First Name	Initial	Other Person #2 Social Security Number

Totals of ALL members of the household		1 Claimant and jointly filed spouse	2 Filing separately Spouse or CU Partner	3 Other Persons
INCOME	a Cash public assistance and relief	a .00	.00	.00
	b Social Security, SSI, disability, railroad retirement, veteran's benefits, taxable and nontaxable	b 22308.00	.00	.00
	c Unemployment compensation/worker's compensation	c .00	.00	.00
	d Wages, salaries, tips, etc. (See instructions for dependent's exempt income.)	d 94104.00	.00	.00
	e Interest and dividends	e 197.00	.00	.00
	f Interest on U.S., state, and municipal obligations, taxable and nontaxable	f .00	.00	.00
	g Alimony, support money, child support, cash gifts	g .00	.00	.00
	h Business income. If the amount is a loss, enter -0-. See instructions for offsetting a loss.	h 6199.00	.00	.00
	i Capital gains, taxable and nontaxable. If the amount is a loss, enter -0-. See instructions for offsetting a loss.	i .00	.00	.00
	j Taxable pensions, annuities, IRA and other retirement fund distributions. See instructions.	j .00	.00	.00
	k Rental and royalty income. If the amount is a loss, enter -0-. See instructions for offsetting a loss.	k .00	.00	.00
	l Farm/partnerships/S corporations/LLC/Estate or Trust income. If the amount is a loss, enter -0-. See Line i instructions for only exception to offset a loss.	l .00	.00	.00
	m Other income (See instructions for examples of other income). Please specify	m .00	.00	.00
n Total Income: Add Lines a through m	n 122808.00	.00	.00	

Claimant's Last Name CLARK II	Social Security Number 046386006
---	--



1 Claimant and jointly filed spouse	2 Filing separately Spouse or CU Partner	3 Other Persons
\$ 122808	\$	\$
1 Amt from Line n, Col 1	2 Amt from Line n, Col 2	3 Amt from Line n, Col 3

ADJUSTMENTS TO INCOME	o See instructions Enter Social Security and Medicare tax withheld on wages claimed on Line d. Self-Employed: Enter self-employment tax from Federal Schedule SE. This entry may differ from W-2/1099 or Federal Schedule SE amount if these taxes are paid on income not required to be reported on Schedule HI-144. Include W-2 and/or Federal Schedule SE if not included with income tax filing. o	8074.00	.00	.00
	p Child support paid. You must include proof of payment. See instructions. p	.00	.00	.00

Support paid to: Last Name	First Name	Initial	Social Security Number
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q Allowable adjustments from Federal Form 1040 or 1040A			
q1 Business Expenses for Reservists (1040, Line 24). q1	.00	.00	.00
q2 Alimony paid (1040, Line 31a) q2	.00	.00	.00
q3 Tuition and fees (1040, Line 34 or 1040A, Line 19) q3	.00	.00	.00
q4 Self-employed health insurance deduction (1040, Line 29) ... q4	.00	.00	.00
q5 Health Savings Account deduction (1040, Line 25) q5	.00	.00	.00
r Add Lines o, p and total of Lines q1 to q5 for each column. r	8074.00	.00	.00
s Subtract Line r from Line n of each column. If a negative amount, enter -0-. s	114734.00	.00	.00

t Add all three amounts from Line s. If a negative amount, enter -0-. t	114734.00
--	-----------

u Complete if born Jan. 1, 1953, and after. Enter interest and dividend income from Lines e and f u	.00	.00	.00
---	-----	-----	-----

v Add all three amounts from Line u. v	0.00
---	------

w w	10000.00
-----------	----------

x Subtract Line w from Line v. If Line w is more than Line v, enter -0-. x	0.00
---	------

y HOUSEHOLD INCOME. Add Line t and Line x. y	114734.00
--	-----------

RENTERS:

If Line y Household Income is \$47,000 or less, you may be eligible for a renter rebate. Complete Form PR-141. This schedule must be filed with the Renter Rebate Claim. Claims are due April 17, 2018, but can be filed up to Oct. 15, 2018.

If Household Income is more than \$47,000, you do not qualify for a renter rebate.

HOMEOWNERS:

Form HS-122, Property Tax Adjustment Claim, must be filed each year.

Homeowners with Household Income up to \$147,500 on Line y should complete Form HS-122, Section B. You may be eligible for a property tax adjustment. This schedule must be filed with the HS-122.

Form HS-122 Due Date - April 17, 2018. Homeowners filing a property tax adjustment, Forms HS-122 and HI-144, between April 18 and Oct. 15, 2018, may still qualify for a property tax adjustment. A \$15 late filing fee will be deducted from the adjustment.

CLIENT 542

ROY E. II AND PATRICIA K. CLARK

046-38-6006

3/28/18

08:52AM

THE TAX REFORM IMPACT SUMMARY SHOWS THE IMPACT OF THE TAX CUTS AND JOBS ACT AS IF IT HAD BEEN IN EFFECT THIS TAX YEAR. IT DOES NOT ATTEMPT TO FORECAST NEXT YEAR'S TAX RETURN, OR ACCOUNT FOR EXPIRING PROVISIONS. SPECIFIC LIMITATIONS IN APPLYING THE TAX LAW TO THIS RETURN, IF ANY, ARE NOTED ON CONTINUING PAGES.

	2017 TAX LAW	2018 TAX LAW
INCOME		
TOTAL INCOME.....	119,462	119,462
ADJUSTMENTS TO INCOME		
OTHER ADJUSTMENTS.....	438	438
TOTAL ADJUSTMENTS.....	438	438
ADJUSTED GROSS INCOME.....	119,024	119,024
ITEMIZED DEDUCTIONS		
TAXES.....	9,593	9,593
INTEREST.....	2,612	2,612
CONTRIBUTIONS.....	420	420
TOTAL ITEMIZED DEDUCTIONS.....	12,625	12,625
TAX COMPUTATIONS		
STANDARD DEDUCTION.....	13,950	25,300
LARGER OF ITEMIZED OR STANDARD DEDUCTION.....	13,950	25,300
INCOME PRIOR TO EXEMPTION DEDUCTION.....	105,074	93,724
EXEMPTION DEDUCTION.....	8,100	0
DEDUCTION FOR QUALIFIED BUSINESS INCOME.....	0	1,305
TAXABLE INCOME.....	96,974	92,419
TAX BEFORE CREDITS.....	15,706	12,201
NONREFUNDABLE CREDITS		
TOTAL NONREFUNDABLE CREDITS.....	0	0
TAX AFTER CREDITS.....	15,706	12,201
OTHER TAXES		
OTHER TAXES.....	876	876
TOTAL TAX.....	16,582	13,077
REFUNDABLE CREDITS		
TOTAL REFUNDABLE CREDITS.....	0	0
TOTAL TAX AFTER REFUNDABLE CREDITS.....	16,582	13,077

2017

TAX REFORM IMPACT SUMMARY

PAGE 2

CLIENT 542

ROY E. II AND PATRICIA K. CLARK

046-38-6006

3/28/18

08:52AM

2018 TAX REFORM IMPACT SUMMARY - DEDUCTION FOR QUALIFIED BUSINESS INCOME

BELOW TAXABLE INCOME THRESHOLD (NOT SUBJECT TO WAGE/PROPERTY LIMIT)SCHEDULE C #1: REAL ESTATE SALES

QUALIFIED BUSINESS INCOME (QBI)

6,524.

TENTATIVE DEDUCTION (QBI * 20%)

1,305.

COMBINED QUALIFIED BUSINESS INCOME TENTATIVE DEDUCTION
TAXABLE INC. FOR LIMIT (MINUS CAP. GAINS AND COOP. DIV)
TAXABLE INCOME LIMIT (20% OF TAXABLE INCOME FOR LIMIT)
DEDUCTION FOR QUALIFIED BUSINESS INCOME

1,305.

93,724.

18,745.1,305.

2017

TAX REFORM IMPACT SUMMARY

PAGE 3

CLIENT 542

ROY E. II AND PATRICIA K. CLARK

046-38-6006

3/28/18

08:52AM

TAX COMPUTATION

THE TAX CUTS AND JOBS ACT INCREASES THE STANDARD DEDUCTION ON THIS RETURN FROM \$13,950 TO \$25,300 IN 2018.

THE TAX CUTS AND JOBS ACT ELIMINATES THE DEDUCTION FOR PERSONAL EXEMPTIONS IN 2018.

2017

FEDERAL INCOME TAX SUMMARY

PAGE 1

CLIENT 542

ROY E. II AND PATRICIA K. CLARK

046-38-6006

3/28/18

8:52 AM

	2017	2016	DIFF
INCOME			
WAGES, SALARIES, TIPS, ETC.....	94,104	94,704	-600
INTEREST INCOME.....	49	49	0
DIVIDEND INCOME.....	148	146	2
BUSINESS INCOME.....	6,199	-1,377	7,576
TAXABLE SOCIAL SECURITY BENEFITS.....	18,962	18,911	51
TOTAL INCOME.....	119,462	112,433	7,029
ADJUSTMENTS TO INCOME			
DEDUCTIBLE PART OF SELF-EMPLOYMENT TAX...	438	0	438
TOTAL ADJUSTMENTS.....	438	0	438
ADJUSTED GROSS INCOME.....	119,024	112,433	6,591
ITEMIZED DEDUCTIONS			
TAXES.....	9,593	9,615	-22
INTEREST.....	2,612	2,454	158
CONTRIBUTIONS.....	420	0	420
TOTAL ITEMIZED DEDUCTIONS.....	12,625	12,069	556
TAX COMPUTATION			
STANDARD DEDUCTION.....	13,950	13,850	100
LARGER OF ITEMIZED OR STANDARD DEDUCTION.....	13,950	13,850	100
INCOME PRIOR TO EXEMPTION DEDUCTION.....	105,074	98,583	6,491
EXEMPTION DEDUCTION.....	8,100	8,100	0
TAXABLE INCOME.....	96,974	90,483	6,491
TAX BEFORE CREDITS.....	15,706	14,146	1,560
CREDITS			
TOTAL CREDITS.....	0	0	0
TAX AFTER CREDITS.....	15,706	14,146	1,560
OTHER TAXES			
SELF-EMPLOYMENT TAX.....	876	0	876
TOTAL TAX.....	16,582	14,146	2,436
PAYMENTS			
FEDERAL INCOME TAX WITHHELD.....	21,492	21,385	107
TOTAL PAYMENTS.....	21,492	21,385	107
REFUND OR AMOUNT DUE			
AMOUNT OVERPAID.....	4,910	7,239	-2,329
AMOUNT REFUNDED TO YOU.....	4,910	7,239	-2,329
AMOUNT YOU OWE.....	0	0	0
TAX RATES			
MARGINAL TAX RATE.....	25.0%	25.0%	0.0%
EFFECTIVE TAX RATE.....	17.1%	15.6%	1.5%

2017

VERMONT INCOME TAX SUMMARY

PAGE 1

CLIENT 542

ROY E. II AND PATRICIA K. CLARK

046-38-6006

3/28/18

8:52 AM

	2017	2016	DIFF
TAXABLE INCOME			
FEDERAL TAXABLE INCOME.....	96,974	90,483	6,491
VERMONT TAXABLE INCOME.....	96,974	90,483	6,491
VERMONT TAX			
VERMONT TAX BEFORE ADD. AND SUB.....	4,537	4,110	427
VERMONT TAX BEFORE INCOME ADJUSTMENT.....	4,537	4,110	427
INCOME ADJUSTMENT			
FEDERAL ADJUSTED GROSS INCOME.....	119,024	112,433	6,591
VERMONT INCOME.....	119,024	112,433	6,591
INCOME ADJUSTMENT PERCENTAGE.....	100.00%	100.00%	0.00%
ADJUSTED VERMONT TAX.....	4,537	4,110	427
CREDITS, TAXES, AND CONTRIBUTIONS			
TOTAL DUE.....	4,537	4,110	427
PAYMENTS			
VERMONT INCOME TAX WITHHELD.....	4,603	4,575	28
TOTAL PAYMENTS.....	4,603	4,575	28
BALANCE			
OVERPAYMENT.....	66	465	-399
AMOUNT REFUNDED TO YOU.....	66	465	-399
BALANCE DUE.....	0	0	0
TAX RATES			
MARGINAL TAX RATE.....	6.8%	6.8%	0.0%
EFFECTIVE TAX RATE.....	4.7%	4.5%	0.2%

2017

GENERAL INFORMATION

PAGE 1

CLIENT 542

ROY E. II AND PATRICIA K. CLARK

046-38-6006

3/28/18

08:52AM

FORMS NEEDED FOR THIS RETURN

FEDERAL: 1040, SCH C, SCH SE, 2848, 4562, 8879
VERMONT: IN-111, HS-122, HI-144

TAX RATES

	<u>MARGINAL</u>	<u>EFFECTIVE</u>
FEDERAL	25.0%	17.1%
VERMONT	6.8%	4.7%

CARRYOVERS TO 2018

NONE

2017

FEDERAL WORKSHEETS

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WAGE SCHEDULE

SPOUSE - EMPLOYER	WAGES	FEDERAL W/H	FICA	MEDI- CARE	STATE W/H	LOCAL W/H
THREE WHITE BIRCHES DVLP CORP	93,747.	18,089.	6,172.	1,443.	4,603.	
SHINNERS INC	357.		22.	5.		
GRAND TOTAL	<u>94,104.</u>	<u>18,089.</u>	<u>6,194.</u>	<u>1,448.</u>	<u>4,603.</u>	<u>0.</u>

FORM 1040, LINE 8A
INTEREST INCOME

NATIONAL LIFE INS.	49.
TOTAL	<u>49.</u>

FORM 1040, LINE 9A
DIVIDEND INCOME

METLIFE	70.
METLIFE	78.
TOTAL	<u>148.</u>

FORM 1040, LINE 9B
QUALIFIED DIVIDENDS

METLIFE	70.
METLIFE	78.
TOTAL	<u>148.</u>

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SOCIAL SECURITY BENEFITS WORKSHEET (FORM 1040, LINE 20B)

1. SOCIAL SECURITY BENEFITS (SSA-1099, BOX 5)	22,308.
2. ENTER ONE-HALF OF LINE 1	11,154.
3. ADD AMOUNTS FROM FORM 1040, LINES 7, 8A, 9A, 10 THROUGH 14, 15B, 16B, 17 THROUGH 19, AND 21 (ADD BACK EXCLUDABLE INTEREST FROM FORM 8815)	100,500.
4. ENTER THE AMOUNT FROM FORM 1040, LINE 8B	0.
5. ENTER THE TOTAL OF ANY EXCLUSIONS/ADJUSTMENTS	0.
6. ADD LINES 2, 3, 4 AND 5	111,654.
7. ADD AMOUNTS FROM FORM 1040, LINES 23 THROUGH 32, AND ANY AMOUNT ENTERED ON THE DOTTED LINE NEXT TO LINE 36	438.
8. SUBTRACT LINE 7 FROM LINE 6 (NOT LESS THAN 0)	111,216.
9. THRESHOLD FOR YOUR FILING STATUS	32,000.
10. SUBTRACT LINE 9 FROM LINE 8 (NOT LESS THAN 0)	79,216.
11. ADDITIONAL THRESHOLD FOR YOUR FILING STATUS	12,000.
12. SUBTRACT LINE 11 FROM LINE 10 (NOT LESS THAN 0)	67,216.
13. ENTER THE SMALLER OF LINE 10 OR LINE 11	12,000.
14. ENTER ONE-HALF OF LINE 13	6,000.
15. ENTER THE SMALLER OF LINE 2 OR LINE 14	6,000.
16. MULTIPLY LINE 12 BY 85% (.85)	57,134.
17. ADD LINES 15 AND 16	63,134.
18. MULTIPLY LINE 1 BY 85% (.85)	18,962.
19. TAXABLE SOCIAL SECURITY BENEFITS (THE SMALLER OF LINE 17 OR LINE 18)	<u>18,962.</u>

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QUALIFIED DIVIDENDS AND CAPITAL GAIN TAX WORKSHEET (FORM 1040, LINE 44)

1. ENTER THE AMOUNT FROM FORM 1040, LINE 43		96,974.
2. ENTER THE AMOUNT FROM FORM 1040, LINE 9B	148.	
3. ARE YOU FILING SCHEDULE D?		
[] YES. ENTER THE SMALLER OF LINE 15 OR 16 OF SCHEDULE D, BUT DO NOT ENTER LESS THAN ZERO		
[X] NO. ENTER THE AMOUNT FROM FORM 1040, LINE 13	0.	
4. ADD LINES 2 AND 3	148.	
5. IF YOU ARE CLAIMING INVESTMENT INTEREST EXPENSE ON FORM 4952, ENTER THE AMOUNT FROM LINE 4G OF THAT FORM. OTHERWISE ENTER ZERO.	0.	
6. SUBTRACT LINE 5 FROM LINE 4. IF ZERO OR LESS, ENTER ZERO.		148.
7. SUBTRACT LINE 6 FROM LINE 1. IF ZERO OR LESS, ENTER ZERO.		96,826.
8. ENTER:		
\$37,950 IF SINGLE OR MARRIED FILING SEPARATELY,		
\$75,900 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER), \$50,800 IF HEAD OF HOUSEHOLD		75,900.
9. ENTER THE SMALLER OF LINE 1 OR LINE 8		75,900.
10. ENTER THE SMALLER OF LINE 7 OR LINE 9		75,900.
11. SUBTRACT LINE 10 FROM LINE 9. THIS AMOUNT IS TAXED AT 0%		0.
12. ENTER THE SMALLER OF LINE 1 OR LINE 6		148.
13. ENTER THE AMOUNT FROM LINE 11		0.
14. SUBTRACT LINE 13 FROM LINE 12		148.
15. ENTER:		
\$418,400 IF SINGLE, \$235,350 IF MARRIED FILING SEPARATELY, \$470,700 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER), \$444,550 IF HEAD OF HOUSEHOLD.		470,700.
16. ENTER THE SMALLER OF LINE 1 OR LINE 15		96,974.
17. ADD LINES 7 AND 11		96,826.
18. SUBTRACT LINE 17 FROM LINE 16. IF ZERO OR LESS, ENTER ZERO.		148.
19. ENTER THE SMALLER OF LINE 14 OR LINE 18		148.
20. MULTIPLY LINE 19 BY 15% (.15)		22.
21. ADD LINES 11 AND 19		148.
22. SUBTRACT LINE 21 FROM LINE 12		0.
23. MULTIPLY LINE 22 BY 20% (.20)		0.
24. FIGURE THE TAX ON THE AMOUNT ON LINE 7. (USE THE TAX TABLE OR TAX COMPUTATION WORKSHEET)		15,684.
25. ADD LINES 20, 23, AND 24		15,706.
26. FIGURE THE TAX ON THE AMOUNT ON LINE 1. (USE THE TAX TABLE OR TAX COMPUTATION WORKSHEET)		15,721.
27. TAX ON ALL TAXABLE INCOME (INCLUDING CAPITAL GAIN DISTRIBUTIONS). ENTER THE SMALLER OF LINE 25 OR LINE 26 HERE AND ON FORM 1040, LINE 44		<u>15,706.</u>

FEDERAL INCOME TAX WITHHELD

THREE WHITE BIRCHES DVLP CORP	18,089.
NATIONAL LIFE INS.	14.
METLIFE	20.

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FEDERAL WORKSHEETS

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FEDERAL INCOME TAX WITHHELD (CONTINUED)

METLIFE	22.
MISCELLANEOUS WITHHOLDING (TAXPAYER)	3,347.
TOTAL	<u>21,492.</u>

NET NONFARM PROFIT OR (LOSS) (SCHEDULE SE, LINE 2)

	<u>TAXPAYER</u>
SCHEDULE C	6,199.
SCHEDULE E, PAGE 2 (FROM SCH. K-1)	0.
OTHER INCOME (FORM 1040, LINE 21)	0.
SECTION 1256 CONTRACTS	0.
MINISTER WAGES	0.
MINISTER HOUSING ALLOWANCE	0.
MINISTER PARSONAGE - UTILITIES	0.
EMPLOYEE BUSINESS EXPENSES (2106)	0.
NET NONFARM INCOME ADJUSTMENT	0.
TOTAL NET NONFARM PROFIT OR (LOSS)	<u>6,199.</u>

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VEHICLE/UNREIMBURSED EXPENSES

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VEHICLE EXPENSES - SCHEDULE C
REAL ESTATE SALES

	<u>AUTO</u>	<u>SUBARU LEGACY</u>
1. DATE PLACED IN SERVICE	1/01/14	4/17/17
2. TOTAL MILEAGE	4,238	12,062
3. BUSINESS MILEAGE	2,543	7,237
4. BUSINESS USE PERCENTAGE (DIVIDE LINE 3 BY LINE 2)	0.6000	0.6000
STANDARD MILEAGE RATE:		
5. MULTIPLY LINE 3 BY 53.5 CENTS (.535)	1,361.	3,872.
DEPR. PORTION OF MILEAGE (25 CENTS PER MILE)	636.	1,809.
OPER. EXP. PORTION OF MILEAGE (28.5 CENTS PER MILE)	725.	2,063.
ACTUAL EXPENSES:		
6. GASOLINE, LUBE AND OIL	429.	1,221.
7. REPAIRS	298.	133.
8. TIRES		
9. INSURANCE	286.	814.
10. MISCELLANEOUS	43.	124.
11. AUTO LICENSE (EXCEPT PERSONAL PROPERTY TAXES)		
12. VALUE OF EMPLOYER-PROVIDED VEHICLE		
13. VEHICLE RENT OR LEASE (LESS INCLUSION)		
14. ADD LINES 6 THROUGH 13	1,056.	2,292.
15. MULTIPLY LINE 14 BY LINE 4	634.	1,375.
16. DEPRECIATION AND SECTION 179 DEDUCTION		
17. ADD LINES 15 AND 16	634.	1,375.
TOTAL VEHICLE EXPENSES:		
	STD MILEAGE	STD MILEAGE
18. ENTER LINE 5 OR LINE 17	1,361.	3,872.
19. PARKING FEES AND TOLLS		
20. ADD LINES 18 AND 19	1,361.	3,872.
VEHICLE EXPENSE ALLOCATION:		
21. CAR AND TRUCK EXPENSES	1,361.	3,872.
22. DEPRECIATION		
23. VEHICLE RENT OR LEASE PAYMENTS		
24. ADD LINES 21, 22, AND 23	1,361.	3,872.
25. INTEREST EXPENSE (BUSINESS PORTION)		
26. TAXES AND LICENSES (BUSINESS PORTION)		
27. PERSONAL PROPERTY TAXES (SCHEDULE A)		

12/31/17

2017 FEDERAL DEPRECIATION SCHEDULE

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
SCHEDULE C - PALL SPERA & CO., REALTORS																
1	COMPUTER	6/01/07		1,897				1,897			0		200DB HY	5		0
2	LAP TOP AND MONITOR	6/01/08		1,960				1,960			0		200DB HY	5		0
TOTAL				3,857		0	0	3,857	0	0	0	0				0
TOTAL DEPRECIATION				3,857		0	0	3,857	0	0	0	0				0
GRAND TOTAL DEPRECIATION				3,857		0	0	3,857	0	0	0	0				0

PROPERTY TAX ADJUSTMENT WORKSHEET

You may use this worksheet to estimate your property tax adjustment. Please note that if you designate any of your income tax refund to pay your property tax, or if you owe a debt to the State or Federal government, the adjustment amount sent to your town will differ from the amount calculated on this form. The Department will notify you in July of the adjustment amount sent to the town.

Unless otherwise specified, line references are to this worksheet.

HIP.....	HIP	2.50
HEV.....	HEV	222.
200K.....	200K	3,693.
500K.....	500K	7,386.

EDUCATION PROPERTY TAX ADJUSTMENT CALCULATION

1 Housesite Education Tax (Limited to First \$250K or \$500K of Equalized Value).....	1	3,693.
2 Adjustment of Housesite Education Tax for Ownership.....	2	3,693.
3 Income-sensitized Housesite Education Tax.....	3	2,868.
4 Housesite Education Tax Adjustment.....	4	825.
5 Education Property Tax Adjustment Amount.....	5	825.

ADDITIONAL CALCULATION FOR CLAIMANTS WITH ADJUSTED HOUSEHOLD INCOME OF \$47,000 OR LESS

6 Value Method and Ownership Adjustment.....	6	
7 Subtract Line 6 from Line 2 (not less than 0).....	7	
8 Housesite Education Tax Adjustment.....	8	
9 Education and Municipal Housesite Tax.....	9	
10 Ownership Adjustment.....	10	
11 Plus property tax allocable from mobile home lot rent.....	11	
12 Maximum property tax for income.....	12	
13 Property Tax Exceeding Household Income Percentage (not less than 0).....	13	
14 Larger of Line 8 or Line 13.....	14	
15 Property Tax Adjustment to be credited towards your 2018/2019 tax bill.....	15	

Form **2848**

(Rev. January 2018)

Department of the Treasury
Internal Revenue Service**Power of Attorney
and Declaration of Representative**► Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date ____/____/____

Part I Power of Attorney**Caution:** A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.**1 Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

Taxpayer identification number(s)

046-38-6006

Daytime telephone number

802-253-8952

Plan number (if applicable)

ROY E. CLARK II
98 STERLING WOODS RD
STOWE, VT 05672

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

PAMELA A. GAGNON
PO BOX 324
JOHNSON, VT 05656Check if to be sent copies of notices and communications ☒CAF No. 1200-44473RPTIN P00114966Telephone No. 802-635-2208Fax No. (888) 234-6151Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

Check if to be sent copies of notices and communications ☐

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

(Note: IRS sends notices and communications to only two representatives.)

Name and address

(Note: IRS sends notices and communications to only two representatives.)

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
INCOME	1040	2017

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for **Line 4. Specific Use Not Recorded on CAF** ☐**5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts i (see instructions for line 5a for more information): ☐ Access my IRS records via an Intermediate Service Provider;☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return; _____☐ Other acts authorized: _____

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here. ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

► **IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

Signature Date Title (if applicable)
ROY E. CLARK II
Print Name Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney** — a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant** — a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent** — enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer** — a bona fide officer of the taxpayer organization.
 - e Full-Time Employee** — a full-time employee of the taxpayer.
 - f Family Member** — a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary** — enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer** — Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
 - k Qualifying Student** — receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LTC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent** — enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► **IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the 'Licensing jurisdiction' column.

Designation — Insert above letter (a - r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
B	VERMONT	092-0000322		