

For the year Jan. 1-Dec. 31, 2012, or other tax year beginning _____, 2012, ending _____, 20

Your first name and initial **FABIO** Last name **LOURENCONI** Your social security number **616 62 4388**

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

Home address (number and street). If you have a P.O. box, see instructions. **308 COLONY ST** Apt. no. _____

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. **FAIRFIELD, CT 06824**

Foreign country name _____ Foreign province/state/country _____ 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. **CLIENT COPY**

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

5 Qualifying widow(er) with dependent child

Check only one box.

Exemptions

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

6b Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) If child under age 17 qualifying for child tax credit
NEILA	LOURENCONI	046-08-4034	PARENT	

If more than four dependents, see instructions and check here

d Total number of exemptions claimed **2**

Boxes checked on 6a and 6b **1**

No. of children on 6c who:

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

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

Add numbers on lines above **2**

Income

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

8a Taxable interest. Attach Schedule B if required

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

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends

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

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ **72566.**

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

14 Other gains or (losses). Attach Form 4797

15a IRA distributions **5a Taxable amount**

16a Pensions and annuities **6a Taxable amount**

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

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

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

21 Other income. List type and amount

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income **72566.**

Adjusted Gross Income

23 Educator expenses

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

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 Deductible part of self-employment tax. Attach Schedule SE **5126.**

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN

32 IRA deduction

33 Student loan interest deduction

34 Tuition and fees. Attach Form 8917

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 35 **5126.**

37 Subtract line 36 from line 22. This is your adjusted gross income **67440.**

Tax and Credits

Standard Deduction for - People who check any box on line 39a or 39b or who can be claimed as a dependent.

All others: Single or Married filing separately, \$5,950 Married filing jointly or Qualifying widow(er), \$11,900 Head of household, \$8,700

Table with 2 columns: Line number and Amount. Rows include: 38 Amount from line 37 (adjusted gross income) 38 67440. 39a Check if: You were born before January 2, 1948, Blind. Total boxes checked 39a. 39b If your spouse itemizes on a separate return or you were a dual-status alien, check here. 40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 8700. 41 Subtract line 40 from line 38 41 58740. 42 Exemptions. Multiply \$3,800 by the number on line 6d 42 7600. 43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 51140. 44 Tax. Check if any from: a Form(s) 8814 b Form 4972 c 962 election 44 7426. 45 Alternative minimum tax. Attach Form 6251 45 0. 46 Add lines 44 and 45 46 7426. 47 Foreign tax credit. Attach Form 1116 if required 47. 48 Credit for child and dependent care expenses. Attach Form 2441 48. 49 Education credits from Form 8863, line 19 49. 50 Retirement savings contributions credit. Attach Form 8880 50. 51 Child tax credit. Attach Schedule 8812, if required 51. 52 Residential energy credits. Attach Form 5695 52. 53 Other credits from Form: a 3800 b 8801 c 53. 54 Add lines 47 through 53. These are your total credits 54. 55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- 55 7426.

Other Taxes

Table with 2 columns: Line number and Amount. Rows include: 56 Self-employment tax. Attach Schedule SE 56 8913. 57 Unreported social security and Medicare tax from Form: a 4137 b 8919 57. 58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 58. 59a Household employment taxes from Schedule H 59a. 59b First-time homebuyer credit repayment. Attach Form 5405 if required 59b. 60 Other taxes. Enter code(s) from instructions 60. 61 Add lines 55 through 60. This is your total tax 61 16339.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 2 columns: Line number and Amount. Rows include: 62 Federal income tax withheld from Forms W-2 and 1099 62. 63 2012 estimated tax payments and amount applied from 2011 return 63. 64a Earned income credit (EIC) 64a. 64b Nontaxable combat pay election 64b. 65 Additional child tax credit. Attach Schedule 8812 65. 66 American opportunity credit from Form 8863, line 8 66. 67 Reserved 67. 68 Amount paid with request for extension to file 68. 69 Excess social security and tier 1 RRTA tax withheld 69. 70 Credit for federal tax on fuels. Attach Form 4136 70. 71 Credits from Form: a 2439 b Reserved c 8801 d 8885 71. 72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments 72.

Refund

Direct deposit? See instructions.

Table with 2 columns: Line number and Amount. Rows include: 73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid 73. 74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here 74a. 74b Routing number, c Type: Checking Savings, d Account number. 75 Amount of line 73 you want applied to your 2013 estimated tax 75.

Amount You Owe

Table with 2 columns: Line number and Amount. Rows include: 76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions 76 16632. 77 Estimated tax penalty (see instructions) 77 293.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [X] Yes. Complete below. [] No. Designee's name: CLIFFORD J. MACK, JR, CPA. Phone no: 203-322-0263. Personal identification number (PIN): 06907.

Sign Here

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

Your signature: [Signature], Date: [Date], Your occupation: RESTAURANTEUR, Daytime phone number: 203-667-3855. Spouse's signature: [Signature], Date: [Date], Spouse's occupation: [Occupation], If the IRS sent you an Identity Protection PIN, enter it here: [PIN].

Paid Preparer Use Only section. Print/Type preparer's name: CLIFFORD J. MACK, JR, CPA. Preparer's signature: CLIFFORD J. MACK, JR, CPA. Date: 04/15/13. Check self-employed: [] if PTIN: P00027884. Firm's name: MACK & MACK, LLC. Firm's EIN: 06-1559058. Firm's address: 1408 HOPE STREET, STAMFORD, CT 06907-1405. Phone no: 203-322-0263.

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

► Information about Form 2210 and its separate instructions is at www.irs.gov/form2210.

► Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

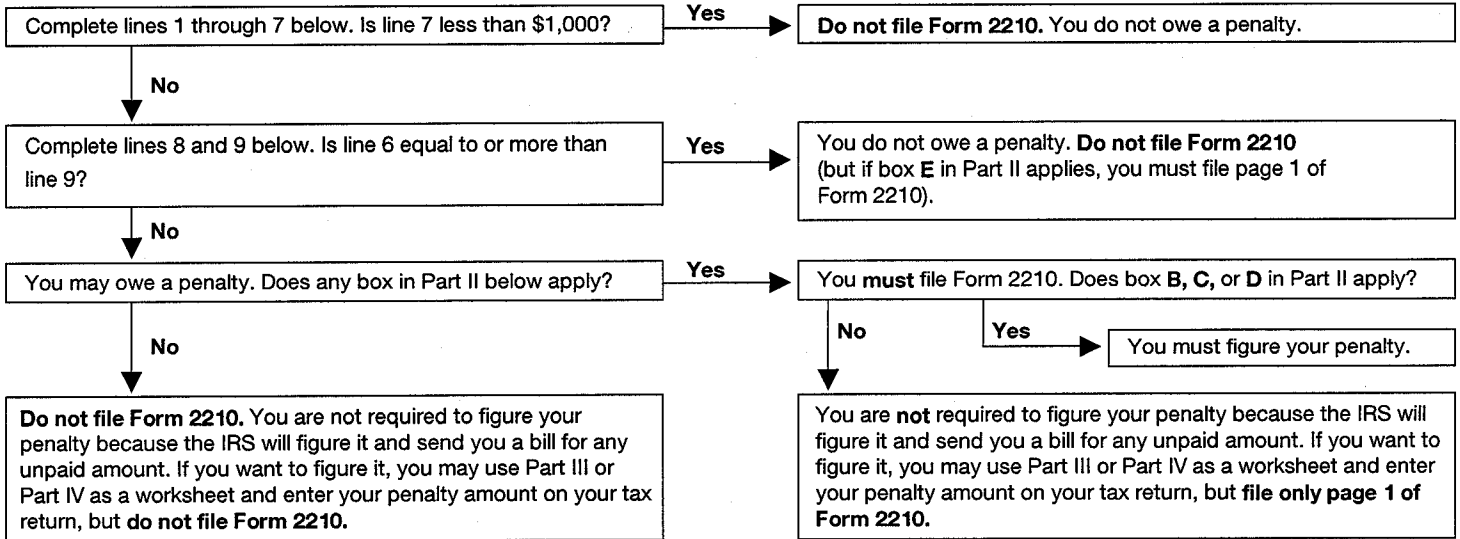
Name(s) shown on tax return

FABIO LOURENCONI

Identifying number

616-62-4388

Do You Have To File Form 2210?



Part I Required Annual Payment

1	Enter your 2012 tax after credits from Form 1040, line 55 (see instructions if not filing Form 1040)	1	7426.
2	Other taxes, including self-employment tax (see instructions)	2	8913.
3	Refundable credits (see instructions)	3	()
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, stop ; you do not owe a penalty. Do not file Form 2210	4	16339.
5	Multiply line 4 by 90% (.90)	5	14705.
6	Withholding taxes. Do not include estimated tax payments (see instructions)	6	
7	Subtract line 6 from line 4. If less than \$1,000, stop ; you do not owe a penalty. Do not file Form 2210	7	16339.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	19001.
9	Required annual payment. Enter the smaller of line 5 or line 8	9	14705.

Next: Is line 9 more than line 6?

- No.** You do not owe a penalty. **Do not file Form 2210** unless box E below applies.
- Yes.** You may owe a penalty, but **do not file Form 2210** unless one or more boxes in Part II below applies.
- If box B, C, or D applies, you must figure your penalty and file Form 2210.
 - If box A or E applies (but not B, C, or D) file only page 1 of Form 2210. You are **not** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.**

Part II Reasons for Filing. Check applicable boxes. If none apply, do not file Form 2210.

- A** You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty.
- B** You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C** Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D** Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E** You filed or are filing a joint return for either 2011 or 2012, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are **not** required to figure your penalty (unless box B, C, or D applies).

Part III Short Method

**Can You Use
the Short Method?**

You may use the short method if:

- You made no estimated tax payments (or your only payments were withheld federal income tax), or
- You paid the same amount of estimated tax on each of the four payment due dates.

**Must You Use
the Regular Method?**

You must use the regular method (Part IV) instead of the short method if:

- You made any estimated tax payments late,
- You checked box **C** or **D** in Part II, or
- You are filing Form 1040NR or 1040NR-EZ and you did not receive wages as an employee subject to U.S. income tax withholding.

Note: If any payment was made earlier than the due date, you may use the short method, but using it may cause you to pay a larger penalty than the regular method. If the payment was only a few days early, the difference is likely to be small.

10 Enter the amount from Form 2210, line 9		10	14705.
11 Enter the amount, if any, from Form 2210, line 6	11		
12 Enter the total amount, if any, of estimated tax payments you made	12		
13 Add lines 11 and 12		13	
14 Total underpayment for year. Subtract line 13 from line 10. If zero or less, stop ; you do not owe a penalty. Do not file Form 2210 unless you checked box E in Part II		14	14705.
15 Multiply line 14 by .01992		15	293.
16 • If the amount on line 14 was paid on or after 4/15/13, enter -0-. • If the amount on line 14 was paid before 4/15/13, make the following computation to find the amount to enter on line 16. <div style="margin-left: 40px;"> Amount on line 14 x Number of days paid before 4/15/13 x .00008</div>		16	0.
17 Penalty. Subtract line 16 from line 15. Enter the result here and on Form 1040, line 77; Form 1040A, line 46; Form 1040NR, line 74; Form 1040NR-EZ, line 26; or Form 1041, line 26. Do not file Form 2210 unless you checked a box in Part II ▶		17	293.

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

▶ For information on Schedule C and its instructions, go to www.irs.gov/schedulec.
▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2012
Attachment
Sequence No. **09**

Name of proprietor

FABIO LOURENCONI

Social security number (SSN)

616-62-4388

A Principal business or profession, including product or service (see instructions)

B Enter code from instructions

PIZZERIA

▶ 722513

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), (see instr.)

LOURENCONI ASSOCIATES, LLC

06-1588545

E Business address (including suite or room no.) ▶ **104 ROWAYTON AVE**

City, town or post office, state, and ZIP code **NORWALK, CT 06853**

F Accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on losses Yes No

H If you started or acquired this business during 2012, check here

I Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) Yes No

J If "Yes," did you or will you file required Forms 1099? Yes 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	566671.
2 Returns and allowances (see instructions)	2	
3 Subtract line 2 from line 1	3	566671.
4 Cost of goods sold (from line 42)	4	275004.
5 Gross profit. Subtract line 4 from line 3	5	291667.
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	291667.

Part II Expenses

Enter expenses for business use of your home only on line 30.

8 Advertising	8	3588.	18 Office expense	18	1802.
9 Car and truck expenses (see instructions)	9		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	66000.
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	1659.	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	4716.	23 Taxes and licenses	23	42147.
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b	814.	b Deductible meals and entertainment (see instructions)	24b	33.
17 Legal and professional services	17	5150.	25 Utilities	25	19603.
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28		26 Wages (less employment credits)	26	33344.
29 Tentative profit or (loss). Subtract line 28 from line 7	29		27 a Other expenses (from line 48)	27a	36741.
30 Expenses for business use of your home. Attach Form 8829. Do not report such expenses elsewhere	30		b Reserved for future use	27b	
31 Net profit or (loss). Subtract line 30 from line 29.			28	28	215597.
• 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.			29	29	76070.
• If a loss, you must go to line 32.			30	30	3504.
32 If you have a loss, check the box that describes your investment in this activity (see instructions).			31	31	72566.
• 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.	32a	<input type="checkbox"/>			
• If you checked 32b, you must attach Form 6198. Your loss may be limited.	32b	<input type="checkbox"/>			

LHA For Paperwork Reduction Act Notice, see separate instructions.

Schedule C (Form 1040) 2012

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	275004.
39 Other costs	39	
40 Add lines 35 through 39	40	275004.
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	275004.

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 2012, enter the number of miles you used your vehicle for:
a Business _____ b Commuting _____ 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

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.

MAINTENANCE	8788.
TELEPHONE	4490.
EQUIPMENT MAINT	3105.
DELIVERY EXPENSE	4002.
BANK AND CREDIT CARD FEES	15764.
LICENSES AND PERMITS	20.
DUES	150.
LINENS	422.
48 Total other expenses. Enter here and on line 27a	48 36741.

2012 DEPRECIATION AND AMORTIZATION REPORT
LOURENCONI ASSOCIATES, LLC

SCHEDULE C-1

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	COMPUTER EQUIPMENT	070101200	DB5.00	17	529.	529.	0.	0.	0.			0.
2	CREDIT CARD MACHINE EQUIPMENT - PHONE	070101200	DB5.00	17	587.	587.	0.	0.	0.			0.
3	SYSTEM EQUIPMENT -	070105200	DB7.00	17	1925.	1925.	0.	1925.	0.			0.
4	REFRIGERATOR	070107200	DB7.00	17	1352.	1352.	0.	1352.	0.			0.
5	FURNITURE AND FIXTURES	070108200	DB7.00	17	1828.	1828.	0.	1828.	0.			0.
6	COMPUTER	070108200	DB5.00	17	700.	700.	0.	700.	0.			0.
7	TOYOTA PRIUS	080107200	DB5.00	17	17118.	17118.	0.	17118.	17118.	16461.		657.
8	TOYOTA PRIUS - BOOT	092509200	DB5.00	17	17400.	17400.	0.	8700.	8700.	6194.		1002.
9	COMPUTER EQUIPMENT	070111200	DB5.00	17	5498.	5498.	0.	5498.	0.			0.
	TOTAL SCH C DEPRECIATION				46937.			21119.	25818.	22655.		1659.

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

**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/form1040.

Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012

Attachment
Sequence No. 17

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

Social security number of
person with self-employment
income

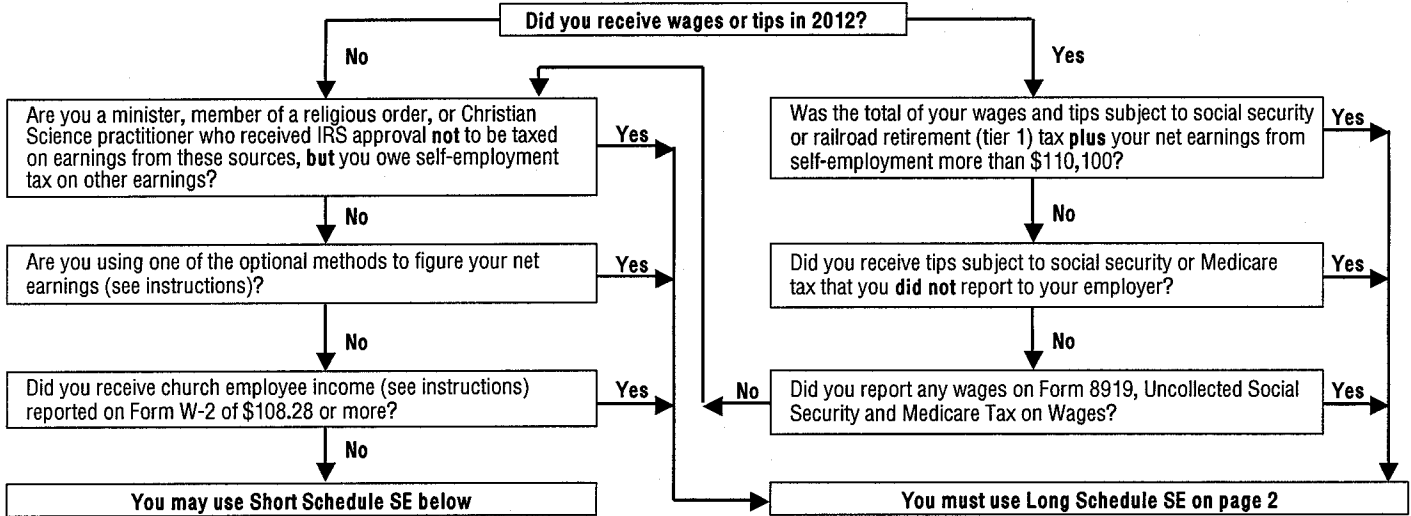
616 62 4388

FABIO LOURENCONI

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 Y	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 STMT 1	2	72566.
3 Combine lines 1a, 1b, and 2	3	72566.
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	67015.
5 Self-employment tax. If the amount on line 4 is: • \$110,100 or less, multiply line 4 by 13.3% (.133). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54 • More than \$110,100, multiply line 4 by 2.9% (.029). Then, add \$11,450.40 to the result. Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54	5	8913.
6 Deduction for employer-equivalent portion of self-employment tax. If the amount on line 5 is: • \$14,643.30 or less, multiply line 5 by 57.51% (.5751) • More than \$14,643.30, multiply line 5 by 50% (.50) and add \$1,100 to the result. Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6	5126.

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

Schedule SE (Form 1040) 2012

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

Your social security number

FABIO LOURENCONI

616 62 4388

Part I Alternative Minimum Taxable Income

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	67440.
2	Medical and dental. 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	
3	Taxes from Schedule A (Form 1040), line 9	3	
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	Skip this line. It is reserved for future use	6	
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) STMT 2	18	250.
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, see instructions.)	28	67690.

Part II Alternative Minimum Tax (AMT)

29	Exemption. See instructions	29	50600.
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	17090.
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 page 2 and enter the amount from line 54 here. All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 	31	4443.
32	Alternative minimum tax foreign tax credit (see instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31	33	4443.
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Sch J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Sch J	34	7426.
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	0.

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

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36 Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31		36	
37 Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37		
38 Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38		
39 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39		
40 Enter the smaller of line 36 or line 39		40	
41 Subtract line 40 from line 36		41	
42 If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result		42	
43 Enter: <ul style="list-style-type: none"> • \$70,700 if married filing jointly or qualifying widow(er), • \$35,350 if single or married filing separately, or • \$47,350 if head of household. }	43		
44 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44		
45 Subtract line 44 from line 43. If zero or less, enter -0-	45		
46 Enter the smaller of line 36 or line 37	46		
47 Enter the smaller of line 45 or line 46	47		
48 Subtract line 47 from line 46	48		
49 Multiply line 48 by 15% (.15)		49	
If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.			
50 Subtract line 46 from line 40	50		
51 Multiply line 50 by 25% (.25)		51	
52 Add lines 42, 49, and 51		52	
53 If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result		53	
54 Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31		54	

ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

Asset No.	Description	Date Acquired	AMT Method	AMT Life	AMT Cost Or Basis	AMT Accumulated	Regular Depreciation	AMT Depreciation	AMT Adjustment
	LOURENCONI ASSOCIATES, LLC								
7	TOYOTA PRIUS	080107	150DB	5.00	17118.	13146.	657.	407.	250.
8	TOYOTA PRIUS - BOOT	092509	200DB	5.00	17400.	6194.	1002.	1002.	0.
	** SUBTOTAL **				34518.	19340.	1659.	1409.	250.
	*** GRAND TOTAL ***				34518.	19340.	1659.	1409.	250.

Form **8829**

Department of the Treasury
Internal Revenue Service (99)

Expenses for Business Use of Your Home

► File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

OMB No. 1545-0074

2012

Attachment
Sequence No. **176**

► Information about Form 8829 and its separate instructions is at www.irs.gov/form8829.

Name(s) of proprietor(s)

FABIO LOURENCONI

Your social security number

616-62-4388

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples	1	144
2	Total area of home	2	1000
3	Divide line 1 by line 2. Enter the result as a percentage	3	14.4000%
For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	Total hours available for use during the year (366 days x 24 hours)	5	hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	14.4000%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions See instructions for columns (a) and (b) before completing lines 9-21.	8	76070.
		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses	9	
10	Deductible mortgage interest	10	
11	Real estate taxes	11	
12	Add lines 9, 10, and 11	12	
13	Multiply line 12, column (b) by line 7	13	
14	Add line 12, column (a) and line 13	14	
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	76070.
16	Excess mortgage interest	16	
17	Insurance	17	
18	Rent	18	18300.
19	Repairs and maintenance	19	1380.
20	Utilities	20	4650.
21	Other expenses	21	
22	Add lines 16 through 21	22	24330.
23	Multiply line 22, column (b) by line 7	23	3504.
24	Carryover of operating expenses from 2011 Form 8829, line 42	24	
25	Add line 22, column (a), line 23, and line 24	25	3504.
26	Allowable operating expenses. Enter the smaller of line 15 or line 25	26	3504.
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	72566.
28	Excess casualty losses	28	
29	Depreciation of your home from line 41 below	29	
30	Carryover of excess casualty losses and depreciation from 2011 Form 8829, line 43	30	
31	Add lines 28 through 30	31	
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	0.
33	Add lines 14, 26, and 32	33	3504.
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions)	34	0.
35	Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	35	3504.

Part III Depreciation of Your Home

36	Enter the smaller of your home's adjusted basis or its fair market value	36	
37	Value of land included on line 36	37	
38	Basis of building. Subtract line 37 from line 36	38	
39	Business basis of building. Multiply line 38 by line 7	39	
40	Depreciation percentage	40	%
41	Depreciation allowable. Multiply line 39 by line 40. Enter here and on line 29 above	41	

Part IV Carryover of Unallowed Expenses to 2013

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	

FORM 6251 DEPRECIATION ON ASSETS PLACED IN SERVICE AFTER 1986 STATEMENT 2

<u>DESCRIPTION</u>	<u>AMOUNT</u>
TOYOTA PRIUS	250.
TOTAL TO FORM 6251, LINE 18	250.