

## Depreciation and Vehicle Worksheet

(Assets placed in service after 1986 only)

Business this asset relates to: FL PIZZA LLC

Asset Description: TOYOTA PRIUS 2010 Date in service: 06/01/2014

Asset Type: Car Business Use Percentage: 31.578947%

CLICK HERE: To enter Business use percent or vehicle information

The Program Calculates Depreciation for Calendar Year 2014 Returns Only

Tentative Cost or Basis: 0.

Current Year Other Credits: 0.

Cost or basis: 0.

If sold or disposed, enter that date: \_\_\_\_\_

Check if asset was disposed in a like-kind exchange and enter the information on Form 8824 ...

CLICK HERE: To enter Disposal Information for this asset

Method: \_\_\_\_\_

Life: \_\_\_\_\_

Convention: \_\_\_\_\_

Section 179: 0. Enter the expense election amount

### Special 50% Bonus Depreciation Allowance for qualified Small Business Jobs Act, American Taxpayer Relief Act, or Tax Increase Prevention Act property placed in service in 2014

Check here if this asset qualifies for the special 50% depreciation allowance .....

Check here if you elect not to claim the 50% bonus depreciation allowance for assets  
in this class of property .....

Check here if this property is qualified real property (select below) with limits for Section 179 .....

Qualified leasehold improvement property (section 168(e)(6)) .....

Qualified restaurant property (section 168(e)(7)) .....

Qualified retail improvement property (section 168(e)(8)) .....

Not applicable .....

#### Bonus

Depreciation: 0.

#### Prior 100% Bonus

Depreciation: 0.

Check to elect the safe harbor method of accounting

**Prior 50% Bonus**  
 Depreciation: 0.  
**Prior 30% Bonus**  
 Depreciation: 0.  
**Prior**  
 Depreciation: 0. No entry required  
**Current**  
 Depreciation: 0.

**State Depreciation - the following states do not allow Bonus Depreciation and have limits on Section 179**

AR, CA, DC, HI, IN, KY, MD, NC, NJ, PA Allow \$25,000 in Section 179 Expense

**State**  
**Section 179:** 0. If applicable, adjust to the state limit  
**Prior State**  
 Depreciation: 0.  
**State**  
 Depreciation: 0.

**Depreciation for Alternative Minimum Tax**

AMT calculations do not apply to this asset

**AMT Method:** \_\_\_\_\_ **Prior AMT Depreciation:** 0.  
**AMT Life:** \_\_\_\_\_ **Current AMT Depreciation:** 0.  
**AMT Adjustment for Form 6251:** 0.

Check here if this asset qualifies for the Investment Credit (Form 3468) and you plan on claiming it . . . . .

Check here if this asset qualifies for the Disabled Access Credit (Form 8826) and you plan on claiming it

If this asset qualifies for the Credit for Employer-Provided Child  
 Care Facilities and Services (Form 8882) and you plan on  
 claiming this credit for this asset, select the type of expenditure.
  Facility  Not Applicable  
 Resource/Referral

If this asset qualifies for the Alternative Fuel Vehicle Refueling Property Credit (Form 8911) and you plan  
 on claiming this credit for this asset, select the type of property. . . . .



### Amortization Worksheet

Business this relates to: FL PIZZA LLC

Description: Restaurant Equipment

Date amortization begins: 09/19/2014

If sold or disposed, please enter that date: \_\_\_\_\_

Check if asset was disposed in a like-kind exchange

Enter the like-kind exchange information on Form 8824

CLICK HERE: To enter Disposal Information for this cost

Enter the information below for amortization calculations

The Program Calculates Amortization for Calendar Year 2014 Returns Only

Amortizable Amount: 27,000.

Section 59(e)(2) expenditures - Schedule K-1: (Form 1120S), Box 12 or (Form 1065), Box 13

- Circulation costs - Section 173 ▶  Elect to Amortize
- Intangible drilling and development costs - Section 263(c) ▶  Elect to Amortize
- Research and experimental costs - Section 174 (a) ▶  Elect to Amortize
- Mining exploration and development costs - Section 617(a) ▶  Elect to Amortize

Period (Years): 5

Code Section: 195

Convention: MONTH

Election for start-up and organizational expenditures or forestation and reforestation costs: 27,000. Enter the expense election amount

Prior Amortization: 0. Not applicable

Current Amortization: 0.





## Listed Property Information

Business this asset relates to: FL PIZZA LLC

Asset Description: TOYOTA PRIUS 2010

Enter your business use percentage OR complete the vehicle section below: 31.578947 %

<b>Vehicle Information</b>		
<b>Step 1 - Mileage Information and Business Use Percentage</b>	<b>2014</b>	<b>2015</b>
		For fiscal year 1041
Total business miles driven during year .....	<u>6000</u>	<u>0</u>
Total commuting miles driven during year .....	<u>2000</u>	<u>0</u>
Total other personal (noncommuting) miles driven during year .	<u>11000</u>	<u>0</u>
Total of all miles driven during year .....	<u>19000</u>	<u>0</u>
<b>Vehicle Business Use Percentage .....</b>	<u><b>31.578947</b></u>	

**Step 2 - Actual or Standard Vehicle Expenses**

Lease    **OR**     Own

Use Standard Mileage Rate    **OR**     Use Actual Expenses

Enter the parking fees and tolls for this vehicle's business use ...	<u>0.</u>
Total interest paid on a loan for this vehicle .....	<u>0.</u>
Total personal property tax paid for this vehicle .....	<u>0.</u>
Total other actual expenses for gas, tires, oil, repairs, etc .....	<u>0.</u>

**The standard deduction is \$3360.00**

No vehicle credit

**Form 8910 - Alternative Motor Vehicle Credit**

Does this vehicle qualify for the Alternative Motor Vehicle Credit? If so, do you plan on claiming the credit for this vehicle on Form 8910? .....  Yes

**1** Year, make, and model of the qualifying vehicle

**Make certain selections are consistent**

Year of vehicle .....

Model of vehicle .....

Make of vehicle ..... \_\_\_\_\_

2 Enter the vehicle identification number (VIN) ..... \_\_\_\_\_

3 Enter date vehicle was placed in service ..... \_\_\_\_\_

4 **Tentative credit** ..... **0.**

**Note: the depreciable basis for this vehicle will be reduced by this credit**

**Form 8936 - Qualified Plug-in Electric Drive Motor Vehicle Credit**

Does this vehicle qualify for the Plug-in Electric Drive Motor Vehicle Credit? If so, do you plan on claiming the credit for this vehicle on Form 8936? ....  Yes

1 Year, make, and model of the qualifying plug-in electric drive motor vehicle

Year of vehicle ..... 0

Make of vehicle ..... \_\_\_\_\_

Model of vehicle ..... \_\_\_\_\_

2 Enter the vehicle identification number (VIN) ..... \_\_\_\_\_

3 Enter date vehicle was placed in service ..... \_\_\_\_\_

4 If the vehicle is a two- or three-wheeled vehicle, check here and enter the cost of the vehicle.

Two- or three wheeled vehicle

If the vehicle has at least four wheels, enter the tentative credit (see instructions) ..... **0.**

**Step 3 - Vehicle Usage Questions**

	Yes	No
Was vehicle available for personal use during off duty hours? .....	X	
Was vehicle used primarily by a more than 5% owner? .....	X	
Is there another vehicle available for personal use? .....	X	
Do you have evidence to support your business use? .....	X	
Is the evidence written? .....		X



## Amortization Expenditure Summary

Name(s) shown on Form 4562 <b>FABIO LOURENCONI</b>	Identification Number <b>616-62-4388</b>
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Description of Costs	Business Related To	Total Cost	Elected Cost
<b>Restaurant Equipment</b>	<b>FL PIZZA LLC</b>	<b>27,000.</b>	<b>27,000.</b>
Totals		<b>27,000.</b>	<b>27,000.</b>





**Depreciation and Amortization**

**Section B - Information on Use of Vehicles**

Name(s) shown on return <b>FABIO LOURENCONI</b>	Business or activity to which this form relates <b>FL PIZZA LLC</b>	Identifying number <b>616-62-4388</b>
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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)		(b)		(c)		(d)		(e)		(f)	
	Vehicle 7		Vehicle 8		Vehicle 9		Vehicle 10		Vehicle 11		Vehicle 12	
<b>30</b> Total business/investment miles driven during the year ( <b>do not</b> include commuting miles-See the instructions) . . . . .												
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . .												
<b>36</b> Is another vehicle available for personal use? . . . . .												

	Vehicle 13		Vehicle 14		Vehicle 15		Vehicle 16		Vehicle 17		Vehicle 18	
	<b>30</b> Total business/investment miles driven during the year ( <b>do not</b> include commuting miles-See the instructions) . . . . .											
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . .												
<b>36</b> Is another vehicle available for personal use? . . . . .												

	Vehicle 19		Vehicle 20		Vehicle 21		Vehicle 22		Vehicle 23		Vehicle 24	
	<b>30</b> Total business/investment miles driven during the year ( <b>do not</b> include commuting miles-See the instructions) . . . . .											
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . .												
<b>36</b> Is another vehicle available for personal use? . . . . .												