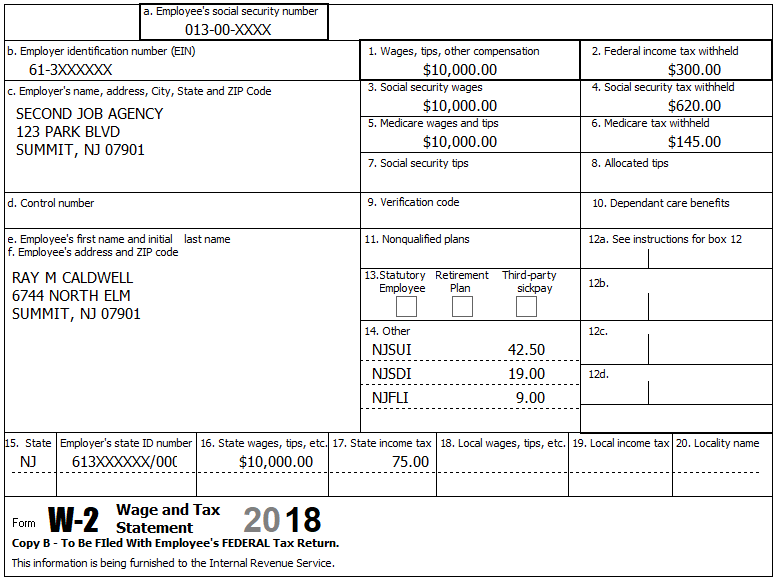
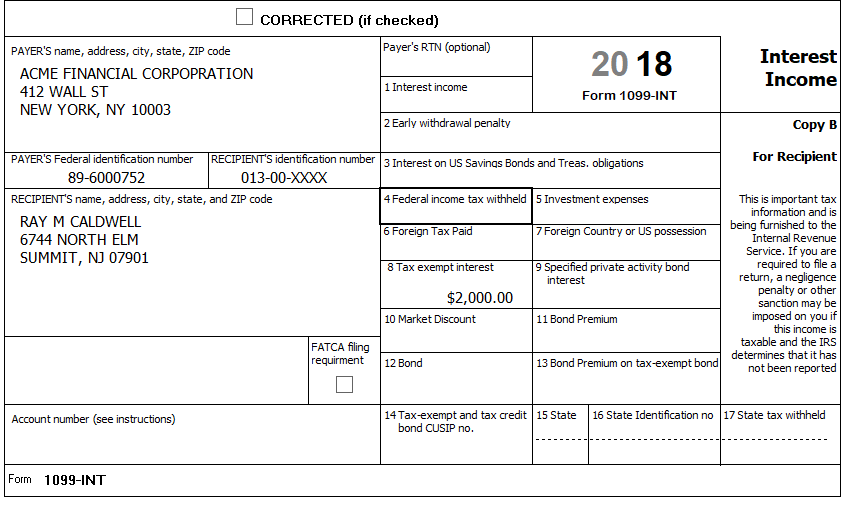


Supplemental information that accompanied this W-2 shows the following payroll deductions-

**$1500 for Sec125 health insurance payments**

**$ 300 for Sec125 life insurance premiums**



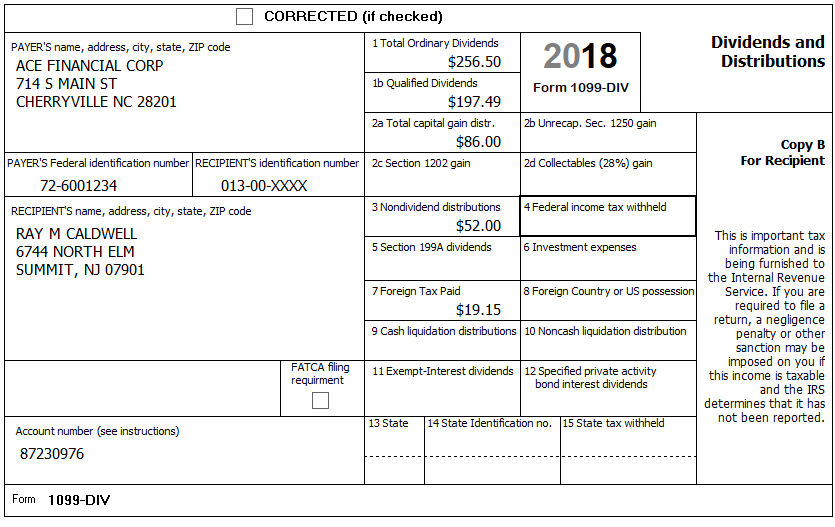


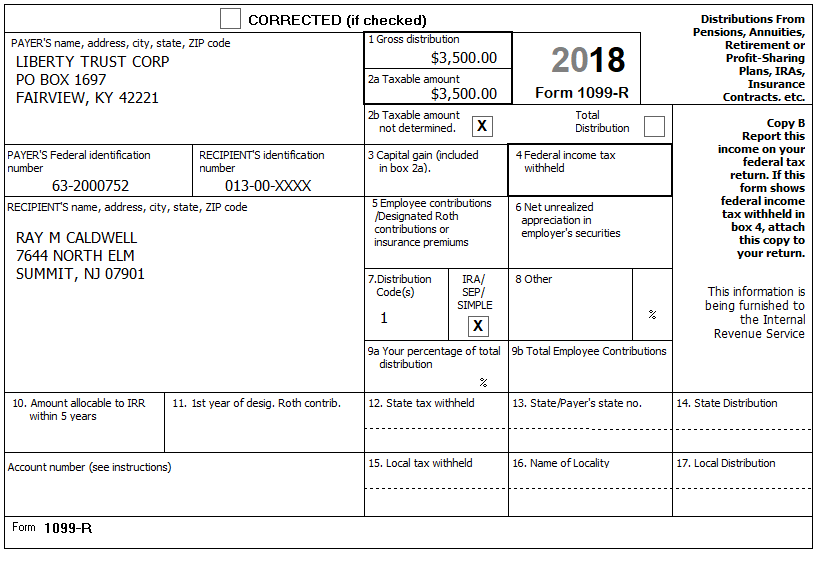
The supplemental information provided states that the tax-exempt interest came from the following sources:

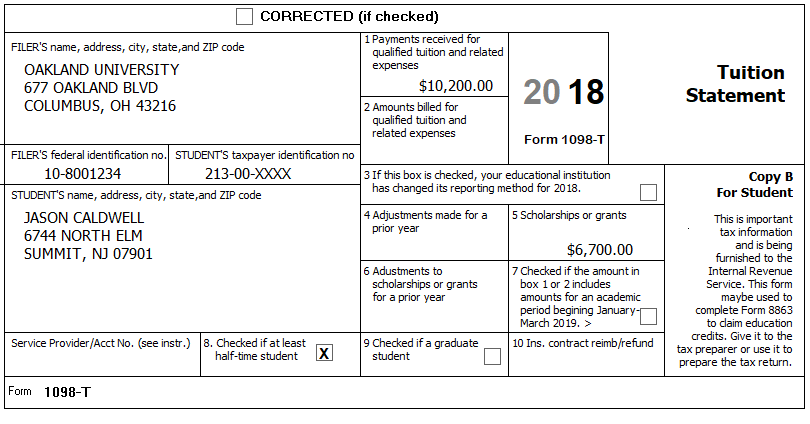
New Jersey Turnpike Bond $200

California Freeway Bonds $800

Arizona Build The Wall Bonds $1,000







Interview Notes: Ray provided the following details about these college expenses-

Tuition and Fees $10200 (as per Box 1 of the 1098-T)

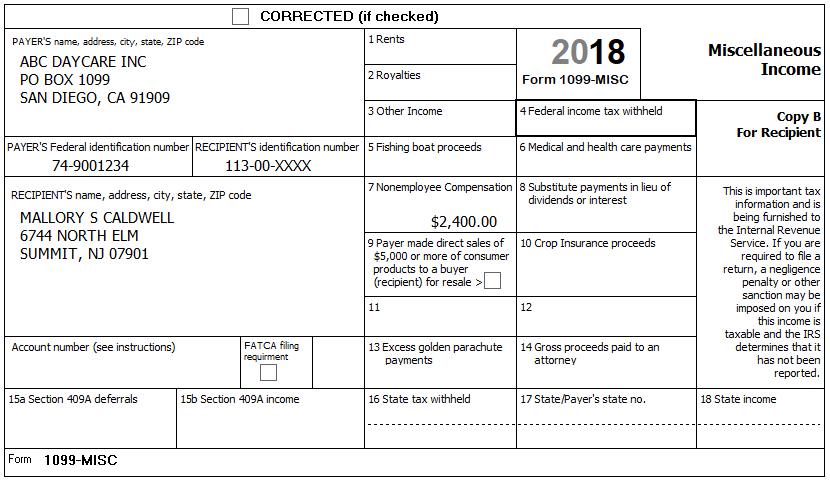
Room and Board $3300

Athletic Fee (voluntary) $100

Books Purchased Online $275

**Interview Notes:**

Mallory supplements the family income as a costumed story teller. She visits a local daycare center twice a month and performs at children’s parties. She maintains meticulous income and expense records.



Mallory Caldwell –Summary of income and expenses:

Income: ABC Daycare: $2,400.00

Children’s parties (paid in cash): $5,500.00

Expenses: License/Fees: $190.00

Liability Insurance: $315.00

Costumes: $1,389.97

Candy/prizes: $278.46

Books: $261.17

Advertising: $200.00

Mileage: Commuting – 1,367, Business – 340, Other – 10,562  
Her car is a 2010 Toyota was placed in service 3/23/2014. She did have a second car available to her and the Toyota was available for personal use. She has a written record of all her mileage.

Mallory made a federal estimated tax payment of $700.00 on June 11.  
She also paid $100 estimated tax to New Jersey on June 11.