

| PUCO USE ONLY – Version 1.08 May 2016 | | |
|---------------------------------------|-------------|----------------------|
| Date Received | Case Number | Certification Number |
| | - GA-AGG | |

INITIAL CERTIFICATION APPLICATION COMPETITIVE RETAIL NATURAL GAS BROKERS /AGGREGATORS

Please **type or print** all required information. Identify all attachments with an exhibit label and title (*Example: Exhibit A-15 - Company History*). All attachments should bear the legal name of the Applicant. Applicants should file completed applications and all related correspondence with the Public Utilities Commission of Ohio, Docketing Division, 180 East Broad Street, Columbus, Ohio 43215-3793.

This PDF form is designed so that you may directly input information onto the form. You may also download the form by saving it to your local disk.

SECTION A - APPLICANT INFORMATION AND SERVICES

A-1 Applicant intends to be certified as: (check all that apply)

☐ Retail Natural Gas Aggregator ☒ Retail Natural Gas Broker

A-2 Applicant information:

Legal Name Fred Kasunick
Address 348 Plymouth Dr., Bay Village OH 44140
Telephone No. 216-401-1862 Web site Address ohioenergyconsultants.wordpress.com

A-3 Applicant information under which applicant will do business in Ohio:

Name Ohio Energy Consultants
Address 348 Plymouth Dr., Bay Village OH 44140
Web site Address ohioenergyconsultants.wordpress.com Telephone No. 216-401-1862

A-4 List all names under which the applicant does business in North America:

Not Applicable

A-5 Contact person for regulatory or emergency matters:

Name Fred Kasunick Title Owner/President
Business Address 348 Plymouth Dr., Bay Village OH 44140
Telephone No. 216-401-1862 Fax No. 440-808-8871 Email Address fmkasunick@aol.com

This is to certify that the images appearing are an accurate and complete reproduction of a case file document delivered in the regular course of business.

Technician TM Date Processed FEB 01 2017 (CRN Gas Broker/Aggregator Ver. 1.08, Revised May 2016) Page 1 of 8

A-6 Contact person for Commission Staff use in investigating customer complaints:

Name Fred Kasunick Title Owner/President
Business address 348 Plymouth Dr., Bay Village OH 44140
Telephone No. 216-401-1862 Fax No. 440-808-8871 Email Address fmkasunick@aol.com

A-7 Applicant's address and toll-free number for customer service and complaints

Customer service address 348 Plymouth Dr., Bay Village OH 44140
Toll-Free Telephone No. n/a Fax No. 440-808-8871 Email Address fmkasunick@aol.com

A-8 Provide "Proof of an Ohio Office and Employee," in accordance with Section 4929.22 of the Ohio Revised Code, by listing name, Ohio office address, telephone number, and Web site address of the designated Ohio Employee

Name Fred Kasunick Title Owner/President
Business address 348 Plymouth Dr., Bay Village OH 44140
Telephone No. 216-401-1862 Fax No. 440-808-8871 Email Address fmkasunick@aol.com

A-9 Applicant's federal employer identification number 81-4888715

A-10 Applicant's form of ownership: (Check one)

- | | |
|--|--|
| <input checked="" type="checkbox"/> Sole Proprietorship | <input type="checkbox"/> Partnership |
| <input type="checkbox"/> Limited Liability Partnership (LLP) | <input type="checkbox"/> Limited Liability Company (LLC) |
| <input type="checkbox"/> Corporation | <input type="checkbox"/> Other |

A-11 (Check all that apply) Identify each natural gas company service area in which the applicant is currently providing service or intends to provide service, including identification of each customer class that the applicant is currently serving or intends to serve, for example: *residential, small commercial, and/or large commercial/industrial (mercantile) customers*. (A mercantile customer, as defined in Section 4929.01(L)(1) of the Ohio Revised Code, means a customer that consumes, other than for residential use, more than 500,000 cubic feet of natural gas per year at a single location within the state or consumes natural gas, other than for residential use, as part of an undertaking having more than three locations within or outside of this state. In accordance with Section 4929.01(L)(2) of the Ohio Revised Code, "Mercantile customer" excludes a not-for-profit customer that consumes, other than for residential use, more than 500,000 cubic feet of natural gas per year at a single location within this state or consumes natural gas, other than for residential use, as part of an undertaking having more than three locations within or outside this state that has filed the necessary declaration with the Public Utilities Commission.)

| | | | |
|--|--------------------------------------|--|---|
| <input type="checkbox"/> Columbia Gas of Ohio | <input type="checkbox"/> Residential | <input checked="" type="checkbox"/> Small Commercial | <input checked="" type="checkbox"/> Large Commercial / Industrial |
| <input type="checkbox"/> Dominion East Ohio | <input type="checkbox"/> Residential | <input checked="" type="checkbox"/> Small Commercial | <input checked="" type="checkbox"/> Large Commercial / Industrial |
| <input type="checkbox"/> Duke Energy Ohio | <input type="checkbox"/> Residential | <input checked="" type="checkbox"/> Small Commercial | <input checked="" type="checkbox"/> Large Commercial / Industrial |
| <input type="checkbox"/> Vectren Energy Delivery of Ohio | <input type="checkbox"/> Residential | <input checked="" type="checkbox"/> Small Commercial | <input checked="" type="checkbox"/> Large Commercial / Industrial |

A-12 If applicant or an affiliated interest previously participated in any of Ohio's Natural Gas Choice Programs, for each service area and customer class, provide approximate start date(s) and/or end date(s) that the applicant began delivering and/or ended services.

☐ Columbia Gas of Ohio

| | | |
|---|---------------------------|----------|
| <input type="checkbox"/> Residential | Beginning Date of Service | End Date |
| <input type="checkbox"/> Small Commercial | Beginning Date of Service | End Date |
| <input type="checkbox"/> Large Commercial | Beginning Date of Service | End Date |
| <input type="checkbox"/> Industrial | Beginning Date of Service | End Date |

☐ Dominion East Ohio

| | | |
|---|---------------------------|----------|
| <input type="checkbox"/> Residential | Beginning Date of Service | End Date |
| <input type="checkbox"/> Small Commercial | Beginning Date of Service | End Date |
| <input type="checkbox"/> Large Commercial | Beginning Date of Service | End Date |
| <input type="checkbox"/> Industrial | Beginning Date of Service | End Date |

☐ Duke Energy Ohio

| | | |
|---|---------------------------|----------|
| <input type="checkbox"/> Residential | Beginning Date of Service | End Date |
| <input type="checkbox"/> Small Commercial | Beginning Date of Service | End Date |
| <input type="checkbox"/> Large Commercial | Beginning Date of Service | End Date |
| <input type="checkbox"/> Industrial | Beginning Date of Service | End Date |

☐ Vectren Energy Delivery of Ohio

| | | |
|---|---------------------------|----------|
| <input type="checkbox"/> Residential | Beginning Date of Service | End Date |
| <input type="checkbox"/> Small Commercial | Beginning Date of Service | End Date |
| <input type="checkbox"/> Large Commercial | Beginning Date of Service | End Date |
| <input type="checkbox"/> Industrial | Beginning Date of Service | End Date |

A-13 If not currently participating in any of Ohio's four Natural Gas Choice Programs, provide the approximate start date that the applicant proposes to begin delivering services:

| | | | |
|-------------------------------------|---------------------------------|---------------------|----------|
| <input checked="" type="checkbox"/> | Columbia Gas of Ohio | Intended Start Date | 3/1/2017 |
| <input checked="" type="checkbox"/> | Dominion East Ohio | Intended Start Date | 3/1/2017 |
| <input checked="" type="checkbox"/> | Duke Energy Ohio | Intended Start Date | 3/1/2017 |
| <input checked="" type="checkbox"/> | Vectren Energy Delivery of Ohio | Intended Start Date | 3/1/2017 |

PROVIDE THE FOLLOWING AS SEPARATE ATTACHMENTS AND LABEL AS INDICATED.

- A-14 **Exhibit A-14 "Principal Officers, Directors & Partners,"** provide the names, titles, addresses and telephone numbers of the applicant's principal officers, directors, partners, or other similar officials.
- A-15 **Exhibit A-15 "Company History,"** provide a concise description of the applicant's company history and principal business interests.
- A-16 **Exhibit A-16 "Articles of Incorporation and Bylaws,"** if applicable, provide the articles of incorporation filed with the state or jurisdiction in which the applicant is incorporated and any amendments thereto.
- A-17 **Exhibit A-17 "Secretary of State,"** provide evidence that the applicant is currently registered with the Ohio Secretary of the State.

SECTION B - APPLICANT MANAGERIAL CAPABILITY AND EXPERIENCE

PROVIDE THE FOLLOWING AS SEPARATE ATTACHMENTS AND LABEL AS INDICATED

- B-1 **Exhibit B-1 "Jurisdictions of Operation,"** provide a current list of all jurisdictions in which the applicant or any affiliated interest of the applicant is, at the date of filing the application, certified, licensed, registered, or otherwise authorized to provide retail natural gas service, or retail/wholesale electric services.
- B-2 **Exhibit B-2 "Experience & Plans,"** provide a current description of the applicant's experience and plan for contracting with customers, providing contracted services, providing billing statements, and responding to customer inquiries and complaints in accordance with Commission rules adopted pursuant to Section 4929.22 of the Revised Code and contained in Chapter 4901:1-29 of the Ohio Administrative Code.
- B-3 **Exhibit B-3 "Summary of Experience,"** provide a concise and current summary of the applicant's experience in providing the service(s) for which it is seeking to be certified to provide (e.g., number and types of customers served, utility service areas, volume of gas supplied, etc.).
- B-4 **Exhibit B-4 "Disclosure of Liabilities and Investigations,"** provide a description of all existing, pending or past rulings, judgments, contingent liabilities, revocations of authority, regulatory investigations, or any other matter that could adversely impact the applicant's financial or operational

status or ability to provide the services it is seeking to be certified to provide.

- B-5 Exhibit B-5 "Disclosure of Consumer Protection Violations,"** disclose whether the applicant, affiliate, predecessor of the applicant, or any principal officer of the applicant has been convicted or held liable for fraud or for violation of any consumer protection or antitrust laws within the past five years.

☒ No ☐ Yes

If Yes, provide a separate attachment labeled as Exhibit B-5 "Disclosure of Consumer Protection Violations," detailing such violation(s) and providing all relevant documents.

- B-6 Exhibit B-6 "Disclosure of Certification Denial, Curtailment, Suspension, or Revocation,"** disclose whether the applicant or a predecessor of the applicant has had any certification, license, or application to provide retail natural gas or retail/wholesale electric service denied, curtailed, suspended, or revoked, or whether the applicant or predecessor has been terminated from any of Ohio's Natural Gas Choice programs, or been in default for failure to deliver natural gas.

☒ No ☐ Yes

If Yes, provide a separate attachment, labeled as Exhibit B-6 "Disclosure of Certification Denial, Curtailment, Suspension, or Revocation," detailing such action(s) and providing all relevant documents.

SECTION C - APPLICANT FINANCIAL CAPABILITY AND EXPERIENCE

PROVIDE THE FOLLOWING AS SEPARATE ATTACHMENTS AND LABEL AS INDICATED

- C-1 Exhibit C-1 "Annual Reports,"** provide the two most recent Annual Reports to Shareholders. If the applicant does not produce annual reports, the applicant should indicate that Exhibit C-1 is not applicable and why.
(This is generally only applicable to publicly traded companies who publish annual reports.)
- C-2 Exhibit C-2 "SEC Filings,"** provide the most recent 10-K/8-K Filings with the SEC. If applicant does not have such filings, it may submit those of its parent company. An applicant may submit a current link to the filings or provide them in paper form. If the applicant does not have such filings, then the applicant may indicate in Exhibit C-2 that the applicant is not required to file with the SEC and why.
- C-3 Exhibit C-3 "Financial Statements,"** provide copies of the applicant's two most recent years of audited financial statements (balance sheet, income statement, and cash flow statement). If audited financial statements are not available, provide officer certified financial statements. If the applicant has not been in business long enough to satisfy this requirement, it shall file audited or officer certified financial statements covering the life of the business. If the applicant does not have a balance sheet, income statement, and cash flow statement, the applicant may provide a copy of its two most recent years of tax returns (with social security numbers and account numbers redacted).

C-4 Exhibit C-4 “Financial Arrangements,” provide copies of the applicant's current financial arrangements to satisfy collateral requirements to conduct retail electric/gas business activity (e.g., parental or third party guarantees, contractual arrangements, credit agreements, etc.,).

Renewal applicants can fulfill the requirements of Exhibit C-4 by providing a current statement from an Ohio local distribution utility (LDU) that shows that the applicant meets the LDU's collateral requirements.

First time applicants or applicants whose certificate has expired as well as renewal applicants can meet the requirement by one of the following methods:

1. The applicant itself stating that it is investment grade rated by Moody's, Standard & Poor's or Fitch and provide evidence of rating from the rating agencies.
2. Have a parent company or third party that is investment grade rated by Moody's, Standard & Poor's or Fitch guarantee the financial obligations of the applicant to the LDU(s).
3. Have a parent company or third party that is not investment grade rated by Moody's, Standard & Poor's or Fitch but has substantial financial wherewithal in the opinion of the Staff reviewer to guarantee the financial obligations of the applicant to the LDU(s). The guarantor company's financials must be included in the application if the applicant is relying on this option.
4. Posting a Letter of Credit with the LDU(s) as the beneficiary.

If the applicant is not taking title to the electricity or natural gas, enter "N/A" in Exhibit C-4. An N/A response is only applicable for applicants seeking to be certified as an aggregator or broker.

C-5 Exhibit C-5 “Forecasted Financial Statements,” provide two years of forecasted income statements for the applicant's **NATURAL GAS related business activities in the state of Ohio Only**, along with a list of assumptions, and the name, address, email address, and telephone number of the preparer. The forecasts should be in an annualized format for the two years succeeding the Application year.

C-6 Exhibit C-6 “Credit Rating,” provide a statement disclosing the applicant's current credit rating as reported by two of the following organizations: Duff & Phelps, Fitch IBCA, Moody's Investors Service, Standard & Poor's, or a similar organization. In instances where an applicant does not have its own credit ratings, it may substitute the credit ratings of a parent or an affiliate organization, provided the applicant submits a statement signed by a principal officer of the applicant's parent or affiliate organization that guarantees the obligations of the applicant. If an applicant or its parent does not have such a credit rating, enter “N/A” in Exhibit C-6.

C-7 Exhibit C-7 “Credit Report,” provide a copy of the applicant's current credit report from Experian, Dun and Bradstreet, or a similar organization. An applicant that provides an investment grade credit rating for Exhibit C-6 may enter “N/A” for Exhibit C-7.

- C-8 Exhibit C-8 "Bankruptcy Information,"** provide a list and description of any reorganizations, protection from creditors, or any other form of bankruptcy filings made by the applicant, a parent or affiliate organization that guarantees the obligations of the applicant or any officer of the applicant in the current year or within the two most recent years preceding the application.
- C-9 Exhibit C-9 "Merger Information,"** provide a statement describing any dissolution or merger or acquisition of the applicant within the two most recent years preceding the application.
- C-10 Exhibit C-10 "Corporate Structure,"** provide a description of the applicant's corporate structure, not an internal organizational chart, including a graphical depiction of such structure, and a list of all affiliate and subsidiary companies that supply retail or wholesale electricity or natural gas to customers in North America. If the applicant is a stand-alone entity, then no graphical depiction is required and applicant may respond by stating that they are a stand-alone entity with no affiliate or subsidiary companies.

SECTION D – APPLICANT TECHNICAL CAPABILITY

PROVIDE THE FOLLOWING AS SEPARATE ATTACHMENTS AND LABEL AS INDICATED.

- D-1 Exhibit D-1 "Operations,"** provide a current written description of the operational nature of the applicant's business functions.
- D-2 Exhibit D-2 "Operations Expertise,"** given the operational nature of the applicant's business, provide evidence of the applicant's current experience and technical expertise in performing such operations.
- D-3 Exhibit D-3 "Key Technical Personnel,"** provide the names, titles, email addresses, telephone numbers, and background of key personnel involved in the operational aspects of the applicant's current business.

Applicant Signature and Title

Paul K. [Signature] / owner

Sworn and subscribed before me this 31 day of JANUARY Month 2017 Year

[Signature]

Signature of official administering oath

GORDANA STEFANOV, NOTARY PUBLIC

Print Name and Title



GORDANA STEFANOV
NOTARY PUBLIC
STATE OF OHIO
MY COMMISSION EXPIRES
10/22/2018

My commission expires on

10/22/2018



The Public Utilities Commission of Ohio

Competitive Retail Natural Gas Service
Affidavit Form
(Version 1.07)

In the Matter of the Application of)

OHIO ENERGY CONSULTANTS)
for a Certificate or Renewal Certificate to Provide)
Competitive Retail Natural Gas Service in Ohio.)

Case No. []-[]-GA-AGG

County of CUYAHOGA
State of OHIO

PAUL KASUNICK

[Affiant], being duly sworn/affirmed, hereby states that:

- (1) The information provided within the certification or certification renewal application and supporting information is complete, true, and accurate to the best knowledge of affiant.
- (2) The applicant will timely file an annual report of its intrastate gross receipts and sales of hundred cubic feet of natural gas pursuant to Sections 4905.10(A), 4911.18(A), and 4929.23(B), Ohio Revised Code.
- (3) The applicant will timely pay any assessment made pursuant to Section 4905.10 or Section 4911.18(A), Ohio Revised Code.
- (4) Applicant will comply with all applicable rules and orders adopted by the Public Utilities Commission of Ohio pursuant to Title 49, Ohio Revised Code.
- (5) Applicant will cooperate with the Public Utilities Commission of Ohio and its staff in the investigation of any consumer complaint regarding any service offered or provided by the applicant.
- (6) Applicant will comply with Section 4929.21, Ohio Revised Code, regarding consent to the jurisdiction of the Ohio courts and the service of process.
- (7) Applicant will inform the Public Utilities Commission of Ohio of any material change to the information supplied in the certification or certification renewal application within 30 days of such material change, including any change in contact person for regulatory or emergency purposes or contact person for Staff use in investigating customer complaints.
- (8) Affiant further sayeth naught.

Affiant Signature & Title

Paul Kasunick / Owner

Sworn and subscribed before me this

31ST

day of

JANUARY

Month

2017

Year

[Signature]

Signature of Official Administering Oath

GORDANA STEFANOV, NOTARY PUBLIC

Print Name and Title



GORDANA STEFANOV
NOTARY PUBLIC
STATE OF OHIO
MY COMMISSION EXPIRES
10/22/2018

My commission expires on

10/22/2018

AFFIDAVIT

State of OHIO :

Bay Village ss.
(Town)

County of Cuyahoga :

Fred Kasunic, Affiant, being duly sworn/affirmed according to law, deposes and says that:

He/She is the owner (Office of Affiant) of OHIO ENERGY CONSULTANTS (Name of Applicant);

That he/she is authorized to and does make this affidavit for said Applicant,

1. The Applicant herein, attests under penalty of false statement that all statements made in the application for certification are true and complete and that it will amend its application while the application is pending if any substantial changes occur regarding the information provided in the application.
2. The Applicant herein, attests it will timely file an annual report with the Public Utilities Commission of Ohio of its intrastate gross receipts, gross earnings, and sales of kilowatt-hours of electricity pursuant to Division (A) of Section 4905.10, Division (A) of Section 4911.18, and Division (F) of Section 4928.06 of the Revised Code.
3. The Applicant herein, attests that it will timely pay any assessments made pursuant to Sections 4905.10, 4911.18, or Division F of Section 4928.06 of the Revised Code.
4. The Applicant herein, attests that it will comply with all Public Utilities Commission of Ohio rules or orders as adopted pursuant to Chapter 4928 of the Revised Code.
5. The Applicant herein, attests that it will cooperate fully with the Public Utilities Commission of Ohio, and its Staff on any utility matter including the investigation of any consumer complaint regarding any service offered or provided by the Applicant.
6. The Applicant herein, attests that it will fully comply with Section 4928.09 of the Revised Code regarding consent to the jurisdiction of Ohio Courts and the service of process.
7. The Applicant herein, attests that it will comply with all state and/or federal rules and regulations concerning consumer protection, the environment, and advertising/promotions.
8. The Applicant herein, attests that it will use its best efforts to verify that any entity with whom it has a contractual relationship to purchase power is in compliance with all applicable licensing requirements of the Federal Energy Regulatory Commission and the Public Utilities Commission of Ohio.
9. The Applicant herein, attests that it will cooperate fully with the Public Utilities Commission of Ohio, the electric distribution companies, the regional transmission entities, and other electric suppliers in the event of an emergency condition that may jeopardize the safety and reliability of the electric service in accordance with the emergency plans and other procedures as may be determined appropriate by the Commission.
10. If applicable to the service(s) the Applicant will provide, the Applicant herein, attests that it will adhere to the reliability standards of (1) the North American Electric Reliability Council (NERC), (2) the appropriate regional reliability council(s), and (3) the Public Utilities Commission of Ohio. (Only applicable if pertains to the services the Applicant is offering)

11. The Applicant herein, attests that it will inform the Commission of any material change to the information supplied in the application within 30 days of such material change, including any change in contact person for regulatory purposes or contact person for Staff use in investigating customer complaints.

That the facts above set forth are true and correct to the best of his/her knowledge, information, and belief and that he/she expects said Applicant to be able to prove the same at any hearing hereof.

[Signature] owner
Signature of Affiant & Title

Sworn and subscribed before me this 31ST day of JANUARY, 2017
Month Year

[Signature]
Signature of official administering oath

GORDANA STEPANOV, NOTARY PUBLIC
Print Name and Title



**GORDANA STEPANOV
NOTARY PUBLIC
STATE OF OHIO
MY COMMISSION EXPIRES
10/22/2018**

My commission expires on 10/22/2018

A-14

President
Fred Kasunick
348 Plymouth Dr., Bay Village OH 44140
fmkasunick@aol.com
216-401-1862

A-15

Newly formed Ohio Energy Consultants will broker natural gas to small and mid-sized businesses beginning March 2017. Ohio Energy Consultants will use matrix pricing for fixed and variable options to business owners. Ohio Energy Consultants will not service residential customers.

A-16

Not Applicable

A-17

proof of registration attached



| DATE | DOCUMENT ID | DESCRIPTION | FILING | EXPED | PENALTY | CERT | COPY |
|------------|--------------|-------------------------------|--------|-------|---------|------|------|
| 01/30/2017 | 201702600260 | TRADE NAME REGISTRATION (RNO) | 39.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Receipt

This is not a bill. Please do not remit payment.

FRED KASUNICK
348 PLYMOUTH DR
BAY VILLAGE, OH 44140

STATE OF OHIO CERTIFICATE

Ohio Secretary of State, Jon Husted
3983832

It is hereby certified that the Secretary of State of Ohio has custody of the business records for

OHIO ENERGY CONSULTANTS

and, that said business records show the filing and recording of:

Document(s)

TRADE NAME REGISTRATION

Effective Date: 01/26/2017

Document No(s):

201702600260

Date of First Use: 01/25/2017

Expiration Date: 01/26/2022

FRED KASUNICK
348 PLYMOUTH DR
BAY VILLAGE, OH 44140



United States of America
State of Ohio
Office of the Secretary of State

Witness my hand and the seal of the
Secretary of State at Columbus, Ohio this
30th day of January, A.D. 2017.

Ohio Secretary of State

B-1

Ohio Energy Consultants will only service Ohio's commercial accounts, using price matrix for fixed and variable natural gas programs.

Residential services will not be offered.

B-2

Fred Kasunick, president/owner of Ohio Energy Consultants was N.E Ohio sales manager for Constellation energy. After leaving, Fred contacted former employees to continue selling natural gas to businesses going door to door and converting leads and contacts established while working for former employer.

Customer inquires and complaints will be handled through Ohio Energy Consultants.

B-3

As a top performing sales rep, sales trainer and sales manger for Constellation Energy, Fred Kasunick has contacts and referrals with many business owners for their natural gas services all over N.E. Ohio. Fred has over 50 gas sales and assisted in hundreds more as sales manager.

With a seasoned and well trained sales force of 4-6, they will bring with them all their contacts and leads.

B-4

Not Applicable- new business to begin operations 3-1-2017

B-5

No

B-6

No

C-1

Not Applicable- new business to begin operations 3-1-2017

C-2

Not Applicable- new business to begin operations 3-1-2017

C-3

Ohio Energy Consultants is scheduled to begin operations 3/1/2017. Attached copy of personal tax returns for Fred Kasunick, Owner/President.

C-4

Not Applicable- new business to begin operations 3-1-2017

C-5

Generated over 50 sales and assisted in hundreds more as a sales agent/ sales manager for Constellation Energy.

C-6

Not Applicable- new business to begin operations 3-1-2017

C-7

Not Applicable- new business to begin operations 3-1-2017

C-8

Not Applicable- new business to begin operations 3-1-2017

C-9

Not Applicable- new business to begin operations 3-1-2017

C-10

Stand alone- no affiliate or subsidiary companies

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning , 2014, ending , 20 See separate instructions.

Your first name and initial **FRED** Last name **KASUNICK** Your social security number **[REDACTED]**

If a joint return, spouse's first name and initial **MICHELLE M** Last name **KASUNICK** Spouse's social security number **[REDACTED]**

Home address (number and street). If you have a P.O. box, see instructions. **348 PLYMOUTH DRIVE** Apt. no. **[REDACTED]**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **BAY VILLAGE OH 44140**

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

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

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. ▶

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

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

b ☒ Spouse

Boxes checked on 6a and 6b **2**

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) |
|----------------|-----------|--|-------------------------------------|--|
| MICHAEL | KASUNICK | [REDACTED] | Son | <input checked="" type="checkbox"/> |
| JENNIFER R | KASUNICK | [REDACTED] | Daughter | <input checked="" type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |

No. of children on 6c who:

- lived with you **2**
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above **4**

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

d Total number of exemptions claimed

Income

| | | | |
|-----|---|-----|---------|
| 7 | Wages, salaries, tips, etc. Attach Form(s) W-2 | 7 | 90,951. |
| 8a | Taxable interest. Attach Schedule B if required | 8a | 2. |
| b | Tax-exempt interest. Do not include on line 8a | 8b | |
| 9a | Ordinary dividends. Attach Schedule B if required | 9a | 4,355. |
| b | Qualified dividends | 9b | 3,327. |
| 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 | |
| 13 | Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/> | 13 | -3,000. |
| 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 | 1,811. |
| 18 | Farm income or (loss). Attach Schedule F | 18 | |
| 19 | Unemployment compensation | 19 | |
| 20a | Social security benefits | 20a | |
| b | Taxable amount | 20b | |
| 21 | Other income. 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 | 94,119. |

If you did not get a W-2, see instructions.

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 | |
| 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 | 12,000. |
| 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 | 12,000. |
| 37 | Subtract line 36 from line 22. This is your adjusted gross income ▶ | 37 | 82,119. |

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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, \$6,200

Married filing jointly or Qualifying widow(er), \$12,400

Head of household, \$9,100

Other Taxes

Payments

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions.

Amount You Owe

Third Party Designee

Sign Here

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

Paid Preparer Use Only

| | | | |
|-----|--|-----|---------|
| 38 | Amount from line 37 (adjusted gross income) | 38 | 82,119. |
| 39a | Check <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1950, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a | | |
| b | If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b | | |
| 40 | Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 | 18,656. |
| 41 | Subtract line 40 from line 38 | 41 | 63,463. |
| 42 | Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions | 42 | 15,800. |
| 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 43 | 47,663. |
| 44 | Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> | 44 | 5,741. |
| 45 | Alternative minimum tax (see instructions). Attach Form 6251 | 45 | |
| 46 | Excess advance premium tax credit repayment. Attach Form 8962 | 46 | |
| 47 | Add lines 44, 45, and 46 | 47 | 5,741. |
| 48 | Foreign tax credit. Attach Form 1116 if required | 48 | 19. |
| 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 | 2,000. |
| 53 | Residential energy credits. Attach Form 5695 | 53 | |
| 54 | Other credits 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 | 2,019. |
| 56 | Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- | 56 | 3,722. |
| 57 | Self-employment tax. Attach Schedule SE | 57 | |
| 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"/> Instructions; enter code(s) | 62 | |
| 63 | Add lines 56 through 62. This is your total tax | 63 | 3,722. |
| 64 | Federal income tax withheld from Forms W-2 and 1099 | 64 | 14,996. |
| 65 | 2014 estimated tax payments and amount applied from 2013 return | 65 | |
| 66a | Earned income credit (EIC) | 66a | |
| b | Nontaxable combat pay election <input type="checkbox"/> 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"/> Reserved d <input type="checkbox"/> | 73 | |
| 74 | Add lines 64, 65, 66a, and 67 through 73. These are your total payments | 74 | 14,996. |
| 75 | If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid | 75 | 11,274. |
| 76a | Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/> | 76a | 11,274. |
| b | Routing number 2 4 1 0 7 0 4 1 7 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| d | Account number 1 4 0 0 3 0 5 2 0 7 | | |
| 77 | Amount of line 75 you want applied to your 2015 estimated tax | 77 | |
| 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 | |

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

Designee's name _____ Phone no. _____ Personal identification number (PIN) _____

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

Your signature _____ Date _____ Your occupation _____ Daytime phone number _____

Spouse's signature. If a joint return, both must sign. _____ Date _____ Spouse's occupation _____

TEACHER _____ If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____

Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check ☐ if self-employed PTIN _____

BRETT M THOMAS, CPA, EA BRETT M THOMAS, CPA, EA 03/11/2015 P00708966

Firm's name S.C. THOMAS & ASSOC.,/SANDRA C. THOMAS, CPA Firm's EIN 34-1667570

Firm's address 805 EAST WASHINGTON ST., SUITE #130 MEDINA OH 44256 Phone no. (330) 725-3162

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**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.
► Attach to Form 1040.

OMB No. 1545-0074

2014

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

FRED & MICHELLE M KASUNICK

Your social security number

| | | | | |
|---|--|--|----|------------|
| Medical and Dental Expenses | | Caution. Do not include expenses reimbursed or paid by others. | | |
| 1 | Medical and dental expenses (see instructions) | | 1 | |
| 2 | Enter amount from Form 1040, line 38 | 2 | | |
| 3 | Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead | | 3 | |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | | | 4 |
| Taxes You Paid | | 5 State and local (check only one box): | | |
| a | <input checked="" type="checkbox"/> Income taxes, or | | 5 | 5,259. |
| b | <input type="checkbox"/> General sales taxes | | | |
| 6 | Real estate taxes (see instructions) | | 6 | |
| 7 | Personal property taxes | | 7 | |
| 8 | Other taxes. List type and amount ► | | 8 | |
| 9 | Add lines 5 through 8 | | | 9 5,259. |
| Interest You Paid | | 10 Home mortgage interest and points reported to you on Form 1098 | 10 | 1,926. |
| Note. Your mortgage interest deduction may be limited (see instructions). | | 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ► | 11 | |
| | | 12 Points not reported to you on Form 1098. See instructions for special rules | 12 | |
| | | 13 Mortgage insurance premiums (see instructions) | 13 | |
| | | 14 Investment interest. Attach Form 4952 if required. (See instructions.) | 14 | 30. |
| | | 15 Add lines 10 through 14 | | 15 1,956. |
| Gifts to Charity | | 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions. | 16 | 800. |
| If you made a gift and got a benefit for it, see instructions. | | 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 | 17 | |
| | | 18 Carryover from prior year | 18 | |
| | | 19 Add lines 16 through 18 | | 19 800. |
| Casualty and Theft Losses | | 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) | | 20 |
| Job Expenses and Certain Miscellaneous Deductions | | 21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► See Schedule A, Line 21 Statement | 21 | 9,485. |
| | | 22 Tax preparation fees | 22 | 785. |
| | | 23 Other expenses—investment, safe deposit box, etc. List type and amount ► Investment Advisory Fees | 23 | 2,013. |
| | | 24 Add lines 21 through 23 | 24 | 12,283. |
| | | 25 Enter amount from Form 1040, line 38 | 25 | 82,119. |
| | | 26 Multiply line 25 by 2% (.02) | 26 | 1,642. |
| | | 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | | 27 10,641. |
| Other Miscellaneous Deductions | | 28 Other—from list in instructions. List type and amount ► | | 28 |
| Total Itemized Deductions | | 29 Is Form 1040, line 38, over \$152,525? | | 29 18,656. |
| | | <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. | | |
| | | <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter. | | |
| | | 30 If you elect to itemize deductions even though they are less than your standard deduction, check here | | |

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SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040.

▶ Information about Schedule B and its instructions is at www.irs.gov/scheduleb.

OMB No. 1545-0074

2014

Attachment
Sequence No. **08**

Name(s) shown on return

FRED & MICHELLE M KASUNICK

Your social security number

██████████

Part I

Interest

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶

SCHWAB INSTITUTIONAL

- 2** Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶

Note. If line 4 is over \$1,500, you must complete Part III.

Part II

Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 5** List name of payer ▶ FIRSTENERGY
FIRSTENERGY
SCHWAB INSTITUTIONAL
SCHWAB INSTITUTIONAL
TD AMERITRADE
TD AMERITRADE
SUNOCO LOGISTICS

- 6** Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶

Note. If line 6 is over \$1,500, you must complete Part III.

Part III
Foreign Accounts and Trusts

(See instructions on back.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a** At any time during 2014, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

- b** If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶

- 8** During 2014, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back

| Yes | No |
|-----|----|
| | |
| | X |
| | |
| | |
| | X |

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SCHEDULE D
(Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

2014

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.
▶ Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Name(s) shown on return

FRED & MICHELLE M KASUNICK

Your social security number

[REDACTED]

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

| | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|--|----------------------------------|---------------------------------|---|---|
| 1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . | | | | |
| 1b Totals for all transactions reported on Form(s) 8949 with Box A checked | 347. | 324. | | 23. |
| 2 Totals for all transactions reported on Form(s) 8949 with Box B checked | 57. | 60. | | -3. |
| 3 Totals for all transactions reported on Form(s) 8949 with Box C checked | | | | |
| 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . | | | | 4 |
| 5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 5 |
| 6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions | | | | 6 () |
| 7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back | | | | 7 20. |

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

| | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|---|----------------------------------|---------------------------------|--|---|
| 8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . | | | | |
| 8b Totals for all transactions reported on Form(s) 8949 with Box D checked | 269. | 210. | | 59. |
| 9 Totals for all transactions reported on Form(s) 8949 with Box E checked | 5,860. | 9,805. | | -3,945. |
| 10 Totals for all transactions reported on Form(s) 8949 with Box F checked | | | | |
| 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 11 |
| 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 12 |
| 13 Capital gain distributions. See the instructions | | | | 13 461. |
| 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions | | | | 14 () |
| 15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back | | | | 15 -3,425. |

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Part III Summary

| | | | |
|---|--|-----------|------------|
| 16 | Combine lines 7 and 15 and enter the result | 16 | -3,405. |
| <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. | | | |
| 17 | Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22. | | |
| 18 | Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions . . . ▶ | 18 | |
| 19 | Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions . . . ▶ | 19 | |
| 20 | Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below. | | |
| 21 | If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) } Note. When figuring which amount is smaller, treat both amounts as positive numbers. | 21 | (3,000.) |
| 22 | Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR. | | |

DUPLICATE COPY

Name(s) shown on return, Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

FRED & MICHELLE M KASUNICK

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

Part II Long-Term. Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

Note. You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a; you are not required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
☐ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
☐ **(F)** Long-term transactions not reported to you on Form 1099-B

| 1 | (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed (Mo., day, yr.) | (d) Proceeds (sales price) (see instructions) | (e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions | Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions. | | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g) |
|---|--|---|--|--|--|--|--------------------------------|---|
| | | | | | | (f) Code(s) from instructions | (g) Amount of adjustment | |
| | 3.00SHS ARLINGTON ASSET | Various | 06/24/14 | 97 | 83 | | | 14 |
| | 4.00SHS DE MASTER BLNDRS | Various | 04/25/14 | 81 | 60 | | | 21 |
| | 0.70SHS HILLSHIRE BRANDS CO | Various | 09/03/14 | 45 | 22 | | | 23 |
| | 2.00SHS INTL GAME TECHNOLOGY | Various | 06/24/14 | 46 | 45 | | | 1 |
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| 2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ▶ | | | | 269 | 210 | | | 59 |

Note. If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

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Sales and Other Dispositions of Capital Assets

► Information about Form 8949 and its separate instructions is at www.irs.gov/form8949.
► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

FRED & MICHELLE M KASUNICK

Social security number or taxpayer identification number

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

Part I **Short-Term.** Transactions involving capital assets you held 1 year or less are short term. For long-term transactions, see page 2.

Note. You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 1a; you are not required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
☒ (B) Short-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
☐ (C) Short-term transactions not reported to you on Form 1099-B

| 1 | (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed (Mo., day, yr.) | (d) Proceeds (sales price) (see instructions) | (e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions | Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions. | | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g) |
|--|--|---|--|--|--|--|--------------------------------|---|
| | | | | | | (f) Code(s) from instructions | (g) Amount of adjustment | |
| | 0.30SHS BP PRUDHOE BAY | 10/21/14 | 11/07/14 | 26 | 26 | | | 0 |
| | 0.35SHS CEDAR FAIR LP | 09/16/14 | 11/07/14 | 17 | 17 | | | 0 |
| | 0.62SHS NO EUROPEAN OIL | 08/28/14 | 11/07/14 | 11 | 14 | | | -3 |
| | 0.06SHS SUNOCO LOGISTICS PTNS | 08/15/14 | 11/07/14 | 3 | 3 | | | 0 |
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| 2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ► | | | | 57 | 60 | | | -3 |

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

FRED & MICHELLE M KASUNICK

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

Part II Long-Term. Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

Note. You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a; you are not required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☒ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- ☐ **(F)** Long-term transactions not reported to you on Form 1099-B

| 1 | (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed (Mo., day, yr.) | (d) Proceeds (sales price) (see instructions) | (e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions | Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions. | | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g) |
|--|--|---|--|--|--|--|--------------------------------|---|
| | | | | | | (f) Code(s) from instructions | (g) Amount of adjustment | |
| | 14.00SHS ARLINGTON ASSET INVT | Various | 06/24/14 | 391 | 3836 | | | -3445 |
| | 123.00SHS DE MASTER BLNDRS | Various | 04/25/14 | 2130 | 1838 | | | 292 |
| | 24.00SHS HILLSHIRE BRANDS | Various | 09/03/14 | 1557 | 806 | | | 751 |
| | 112.00SHS INTL GAME TECHNOLOGY | Various | 06/24/14 | 1782 | 3325 | | | -1543 |
| | | | | | | | | |
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| | | | | | | | | |
| | | | | | | | | |
| 2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ▶ | | | | 5860 | 9805 | | | -3945 |

Note. If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.
▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

OMB No. 1545-0074

2014

Attachment
Sequence No. **13**

Name(s) shown on return
FRED & MICHELLE M KASUNICK

Your social security number
[REDACTED]

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No

B If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)

A

B

C

| 1b | Type of Property (from list below) | 2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions. | Fair Rental Days | Personal Use Days | QJV |
|-----------|---------------------------------------|--|---------------------|----------------------|--------------------------|
| A | 6 | A | | | <input type="checkbox"/> |
| B | 6 | B | | | <input type="checkbox"/> |
| C | | C | | | <input type="checkbox"/> |

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

| Income: | Properties: | A | B | C |
|---------------------------------------|-------------|----------|----------|----------|
| 3 Rents received | 3 | | | |
| 4 Royalties received | 4 | 6,414. | 286. | |

Expenses:

| | | | | |
|--|-----------|--------|------|--|
| 5 Advertising | 5 | | | |
| 6 Auto and travel (see instructions) | 6 | | | |
| 7 Cleaning and maintenance | 7 | | | |
| 8 Commissions. | 8 | | | |
| 9 Insurance | 9 | | | |
| 10 Legal and other professional fees | 10 | | | |
| 11 Management fees | 11 | | | |
| 12 Mortgage interest paid to banks, etc. (see instructions) | 12 | | | |
| 13 Other interest. | 13 | | | |
| 14 Repairs. | 14 | | | |
| 15 Supplies | 15 | | | |
| 16 Taxes | 16 | | 9. | |
| 17 Utilities. | 17 | | | |
| 18 Depreciation expense or depletion | 18 | 1,124. | 432. | |
| 19 Other (list) ▶ See Line 19 Other Expenses | 19 | 3,310. | 14. | |
| 20 Total expenses. Add lines 5 through 19 | 20 | 4,434. | 455. | |

| | | | | |
|---|-----------|--------|-------|--|
| 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 | 21 | 1,980. | -169. | |
|---|-----------|--------|-------|--|

| | | | | |
|--|-----------|-----|-----|-----|
| 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) | 22 | () | () | () |
|--|-----------|-----|-----|-----|

| | | | | |
|--|------------|--------|--|--|
| 23a Total of all amounts reported on line 3 for all rental properties | 23a | | | |
| b Total of all amounts reported on line 4 for all royalty properties | 23b | 6,700. | | |
| c Total of all amounts reported on line 12 for all properties | 23c | | | |
| d Total of all amounts reported on line 18 for all properties | 23d | 1,556. | | |
| e Total of all amounts reported on line 20 for all properties | 23e | 4,889. | | |

| | | | | |
|---|-----------|--------|--|--|
| 24 Income. Add positive amounts shown on line 21. Do not include any losses | 24 | 1,980. | | |
|---|-----------|--------|--|--|

| | | | | |
|--|-----------|----------|--|--|
| 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here | 25 | (169.) | | |
|--|-----------|----------|--|--|

| | | | | |
|--|-----------|--------|--|--|
| 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 | 26 | 1,811. | | |
|--|-----------|--------|--|--|

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Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

FRED & MICHELLE M KASUNICK

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations** **Note.** If you report a loss from an at-risk activity for which any amount is **not** at risk, you **must** check the box in column (e) on line 28 and attach **Form 6198**. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ Yes ☒ No

| 28 | (a) Name | (b) Enter P for partnership; S for S corporation | (c) Check if foreign partnership | (d) Employer identification number | (e) Check if any amount is not at risk |
|----|------------------|--|----------------------------------|------------------------------------|--|
| A | CEDAR FAIR | P | <input type="checkbox"/> | 34-1560655 | <input type="checkbox"/> |
| B | SUNOCO LOGISTICS | P | <input type="checkbox"/> | 23-3096839 | <input type="checkbox"/> |
| C | | | <input type="checkbox"/> | | <input type="checkbox"/> |
| D | | | <input type="checkbox"/> | | <input type="checkbox"/> |

| Passive Income and Loss | | Nonpassive Income and Loss | | |
|---|--------------------------------------|---------------------------------------|--|---|
| (f) Passive loss allowed (attach Form 8582 if required) | (g) Passive income from Schedule K-1 | (h) Nonpassive loss from Schedule K-1 | (i) Section 179 expense deduction from Form 4562 | (j) Nonpassive income from Schedule K-1 |
| A | 84. | | | |
| B | 84. | | | |
| C | | | | |
| D | | | | |
| 29a Totals | 84. | | | |
| b Totals | 84. | | | |
| 30 Add columns (g) and (j) of line 29a | | | 30 | 84. |
| 31 Add columns (f), (h), and (i) of line 29b | | | 31 | (84.) |
| 32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below | | | 32 | 0. |

Part III Income or Loss From Estates and Trusts

| 33 | (a) Name | (b) Employer identification number |
|--|--------------------------------------|---|
| A | | |
| B | | |
| Passive Income and Loss | | Nonpassive Income and Loss |
| (c) Passive deduction or loss allowed (attach Form 8582 if required) | (d) Passive income from Schedule K-1 | (e) Deduction or loss from Schedule K-1 |
| A | | |
| B | | |
| 34a Totals | | |
| b Totals | | |
| 35 Add columns (d) and (f) of line 34a | | 35 |
| 36 Add columns (c) and (e) of line 34b | | 36 () |
| 37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below | | 37 |

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

| 38 | (a) Name | (b) Employer identification number | (c) Excess inclusion from Schedules Q, line 2c (see instructions) | (d) Taxable income (net loss) from Schedules Q, line 1b | (e) Income from Schedules Q, line 3b |
|--|----------|------------------------------------|---|---|--------------------------------------|
| | | | | | |
| 39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below | | | | | 39 |

Part V Summary

| | | |
|--|----|--------|
| 40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below | 40 | |
| 41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 | 41 | 1,811. |
| 42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions) | 42 | |
| 43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules | 43 | |

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Form **4952**Department of the Treasury
Internal Revenue Service (99)**Investment Interest Expense Deduction**► Information about Form 4952 and its instructions is at www.irs.gov/form4952.

► Attach to your tax return.

OMB No. 1545-0191

2014
Attachment
Sequence No. **51**

Name(s) shown on return

FRED & MICHELLE M KASUNICK

Identifying number

Part I Total Investment Interest Expense

| | | | |
|----------|--|----------|-----|
| 1 | Investment interest expense paid or accrued in 2014 (see instructions) | 1 | 30. |
| 2 | Disallowed investment interest expense from 2013 Form 4952, line 7 | 2 | |
| 3 | Total investment interest expense. Add lines 1 and 2. | 3 | 30. |

Part II Net Investment Income

| | | | | | |
|-----------|--|-----------|---------|--------|--|
| 4a | Gross income from property held for investment (excluding any net gain from the disposition of property held for investment) | 4a | 11,141. | | |
| 4b | Qualified dividends included on line 4a | 4b | 3,327. | | |
| 4c | Subtract line 4b from line 4a | 4c | | 7,814. | |
| 4d | Net gain from the disposition of property held for investment | 4d | | | |
| 4e | Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions) | 4e | | | |
| 4f | Subtract line 4e from line 4d | 4f | | 0. | |
| 4g | Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions) | 4g | | | |
| 4h | Investment income. Add lines 4c, 4f, and 4g | 4h | | 7,814. | |
| 5 | Investment expenses (see instructions) | 5 | | 6,902. | |
| 6 | Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0- | 6 | | 912. | |

Part III Investment Interest Expense Deduction

| | | | |
|----------|---|----------|-----|
| 7 | Disallowed investment interest expense to be carried forward to 2015. Subtract line 6 from line 3. If zero or less, enter -0- | 7 | 0. |
| 8 | Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions. | 8 | 30. |

For Paperwork Reduction Act Notice, see page 4. **BAA**

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Form **4952** (2014)

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Passive Activity Loss Limitations

OMB No. 1545-1008

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Information about Form 8582 and its instructions is available at www.irs.gov/form8582.**2014**Attachment
Sequence No. **88**

Name(s) shown on return

FRED & MICHELLE M KASUNICK

Identifying number

Part I 2014 Passive Activity Loss**Caution:** Complete Worksheets 1, 2, and 3 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

- 1a** Activities with net income (enter the amount from Worksheet 1, column (a))
- b** Activities with net loss (enter the amount from Worksheet 1, column (b))
- c** Prior years unallowed losses (enter the amount from Worksheet 1, column (c))
- d** Combine lines 1a, 1b, and 1c

| | | |
|-----------|-----|--|
| 1a | | |
| 1b | () | |
| 1c | () | |
| 1d | | |

Commercial Revitalization Deductions From Rental Real Estate Activities

- 2a** Commercial revitalization deductions from Worksheet 2, column (a)
- b** Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)
- c** Add lines 2a and 2b

| | | |
|-----------|-----|--|
| 2a | () | |
| 2b | () | |
| 2c | () | |

All Other Passive Activities

- 3a** Activities with net income (enter the amount from Worksheet 3, column (a))
- b** Activities with net loss (enter the amount from Worksheet 3, column (b))
- c** Prior years unallowed losses (enter the amount from Worksheet 3, column (c))
- d** Combine lines 3a, 3b, and 3c

| | | |
|-----------|------------|---------|
| 3a | 84. | |
| 3b | (1,084.) | |
| 3c | () | |
| 3d | | -1,000. |

- 4** Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used

| | | |
|----------|--|---------|
| 4 | | -1,000. |
|----------|--|---------|

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

- 5** Enter the **smaller** of the loss on line 1d or the loss on line 4
- 6** Enter \$150,000. If married filing separately, see instructions
- 7** Enter modified adjusted gross income, but not less than zero (see instructions)

| | | |
|----------|--|--|
| 5 | | |
| 6 | | |
| 7 | | |

Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.

- 8** Subtract line 7 from line 6
- 9** Multiply line 8 by 50% (.5). **Do not** enter more than \$25,000. If married filing separately, see instructions
- 10** Enter the **smaller** of line 5 or line 9

| | | |
|-----------|--|----|
| 8 | | |
| 9 | | |
| 10 | | 0. |

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

- 11** Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions
- 12** Enter the loss from line 4
- 13** Reduce line 12 by the amount on line 10
- 14** Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13

| | | |
|-----------|--|--|
| 11 | | |
| 12 | | |
| 13 | | |
| 14 | | |

Part IV Total Losses Allowed

- 15** Add the income, if any, on lines 1a and 3a and enter the total
- 16** **Total losses allowed from all passive activities for 2014.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return

| | | |
|-----------|--|-----|
| 15 | | 84. |
| 16 | | 84. |

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Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

| Name of activity | Current year | | Prior years | Overall gain or loss | |
|--|-----------------------------|---------------------------|---------------------------------|----------------------|----------|
| | (a) Net income (line 1a) | (b) Net loss (line 1b) | (c) Unallowed loss (line 1c) | (d) Gain | (e) Loss |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total. Enter on Form 8582, lines 1a, 1b, and 1c ▶ | | | | | |

Worksheet 2—For Form 8582, Lines 2a and 2b (See instructions.)

| Name of activity | (a) Current year deductions (line 2a) | (b) Prior year unallowed deductions (line 2b) | (c) Overall loss |
|---|--|--|------------------|
| | | | |
| | | | |
| | | | |
| | | | |
| Total. Enter on Form 8582, lines 2a and 2b ▶ | | | |

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

| Name of activity | Current year | | Prior years | Overall gain or loss | |
|--|-----------------------------|---------------------------|---------------------------------|----------------------|----------|
| | (a) Net income (line 3a) | (b) Net loss (line 3b) | (c) Unallowed loss (line 3c) | (d) Gain | (e) Loss |
| CEDAR FAIR | 84. | 0. | | 84. | |
| SUNOCO LOGISTICS | 0. | 1,084. | | | 1,084. |
| | | | | | |
| | | | | | |
| | | | | | |
| Total. Enter on Form 8582, lines 3a, 3b, and 3c ▶ | 84. | 1,084. | | | |

Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

| Name of activity | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Ratio | (c) Special allowance | (d) Subtract column (c) from column (a) |
|-------------------|--|----------|-----------|--------------------------|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total ▶ | | | 1.00 | | |

Worksheet 5—Allocation of Unallowed Losses (See instructions.)

| Name of activity | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Ratio | (c) Unallowed loss |
|-------------------|--|----------|------------|--------------------|
| SUNOCO LOGISTICS | E Ln 28B | 1,084. | 1.00000000 | 1,000. |
| | | | | |
| | | | | |
| | | | | |
| Total ▶ | | 1,084. | 1.00 | 1,000. |

Worksheet 6—Allowed Losses (See instructions.)

| Name of activity | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Unallowed loss | (c) Allowed loss |
|------------------|---|----------|--------------------|------------------|
| SUNOCO LOGISTICS | E Ln 28B | 1,084. | 1,000. | 84. |
| | | | | |
| | | | | |
| | | | | |
| Total | | 1,084. | 1,000. | 84. |

Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

| Name of activity: | (a) | (b) | (c) Ratio | (d) Unallowed loss | (e) Allowed loss | |
|---|-----|-----|-----------|--------------------|------------------|--|
| Form or schedule and line number to be reported on (see instructions): | | | | | | |
| 1a Net loss plus prior year unallowed loss from form or schedule ▶ | | | | | | |
| b Net income from form or schedule ▶ | | | | | | |
| c Subtract line 1b from line 1a. If zero or less, enter -0- ▶ | | | | | | |
| Form or schedule and line number to be reported on (see instructions): | | | | | | |
| 1a Net loss plus prior year unallowed loss from form or schedule ▶ | | | | | | |
| b Net income from form or schedule ▶ | | | | | | |
| c Subtract line 1b from line 1a. If zero or less, enter -0- ▶ | | | | | | |
| Form or schedule and line number to be reported on (see instructions): | | | | | | |
| 1a Net loss plus prior year unallowed loss from form or schedule ▶ | | | | | | |
| b Net income from form or schedule ▶ | | | | | | |
| c Subtract line 1b from line 1a. If zero or less, enter -0- ▶ | | | | | | |
| Total ▶ | | | 1.00 | | | |

Form **2106-EZ****Unreimbursed Employee Business Expenses**

OMB No. 1545-0074

2014Attachment
Sequence No. **129A**Department of the Treasury
Internal Revenue Service (99)▶ Attach to Form 1040 or Form 1040NR.
▶ Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106.

Your name

FRED KASUNICK

Occupation in which you incurred expenses

SALES

Social security number

You Can Use This Form Only if All of the Following Apply.

• You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.

• You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).

• If you are claiming vehicle expense, you are using the standard mileage rate for 2014.

Caution: You can use the standard mileage rate for 2014 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

| | | | |
|---|---|---|--------|
| 1 | Complete Part II. Multiply line 8a by 56¢ (.56). Enter the result here | 1 | 8,482. |
| 2 | Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work | 2 | |
| 3 | Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment | 3 | |
| 4 | Business expenses not included on lines 1 through 3. Do not include meals and entertainment | 4 | 275. |
| 5 | Meals and entertainment expenses: \$ _____ × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.) | 5 | |
| 6 | Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.) | 6 | 8,757. |

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

- 7 When did you place your vehicle in service for business use? (month, day, year) ▶ 03/11/2011
- 8 Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for:
- a Business 15,146 b Commuting (see instructions) _____ c Other 0
- 9 Was your vehicle available for personal use during off-duty hours? ☒ Yes ☐ No
- 10 Do you (or your spouse) have another vehicle available for personal use? ☒ Yes ☐ No
- 11a Do you have evidence to support your deduction? ☒ Yes ☐ No
- b If "Yes," is the evidence written? ☒ Yes ☐ No

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

REV 01/08/15 PRO

Form **2106-EZ** (2014)

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Additional information from your 2014 Federal Tax Return**Schedule A: Itemized Deductions****Line 21 - Employee Business Expenses Subject to 2% Limitation****Continuation Statement**

| Description | Amount |
|------------------------------------|---------------|
| Deductible expenses from Form 2106 | 8,757. |
| Union and professional dues | 728. |
| Total | 9,485. |

Schedule E: Supplemental Income and Loss**Line 19 Other Expenses: Property (A)****Continuation Statement**

| Expense Description | Amount |
|---------------------|---------------|
| ADMIN EXPENSE | 3,310. |
| Total | 3,310. |

Schedule E: Supplemental Income and Loss**Line 19 Other Expenses: Property (B)****Continuation Statement**

| Expense Description | Amount |
|---------------------|------------|
| ADMIN EXPENSES | 14. |
| Total | 14. |

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Form **8879****IRS e-file Signature Authorization**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

▶ Do not send to the IRS. This is not a tax return.

▶ Keep this form for your records.

▶ Information about Form 8879 and its instructions is at www.irs.gov/form8879.**2014**

Submission Identification Number (SID) ▶

Taxpayer's name

FRED KASUNICK

Social security number

[REDACTED]

Spouse's name

MICHELLE M KASUNICK

Spouse's social security number

[REDACTED]

Part I Tax Return Information—Tax Year Ending December 31, 2014 (Whole Dollars Only)

| | | | |
|---|---|---|---------|
| 1 | Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4) | 1 | 82,119. |
| 2 | Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12) | 2 | 3,722. |
| 3 | Federal income tax withheld (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7) | 3 | 14,996. |
| 4 | Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a) | 4 | 11,274. |
| 5 | Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14) | 5 | |

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2014, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize BRETT M THOMAS, CPA to enter or generate my PIN

ERO firm name

4 1 5 9 8

Enter five digits, but do not enter all zeros

as my signature on my tax year 2014 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2014 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶

Date ▶

3/10/15

Spouse's PIN: check one box only

☒ I authorize BRETT M THOMAS, CPA to enter or generate my PIN

ERO firm name

2 9 1 0 3

Enter five digits, but do not enter all zeros

as my signature on my tax year 2014 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2014 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶

Date ▶

3/10/15

Practitioner PIN Method Returns Only—continue below**Part III Certification and Authentication—Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

3 4 7 7 9 1 6 1 5 8 2

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2014 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.


ERO's signature ▶

Date ▶

03/10/2015

ERO Must Retain This Form — See Instructions**Do Not Submit This Form to the IRS Unless Requested To Do So**

Accepted Returns

| Name/ SSN/EIN | Return Type/ Submission ID | Status | Date |
|---|----------------------------------|-----------------|------------|
| FRED and MICHELLE M. KASUN  | 1040 Fed 34779120150703911481 | Return Accepted | 03/11/2015 |

Do not use staples.



Department of
Taxation



14000133

Taxable year beginning in

2014

IT 1040 Rev. 11/14
**Individual
Income Tax Return**

0033

Taxpayer Social Security no. (required)

▶▶ If deceased

Spouse's Social Security no. (only if joint return)

▶▶ If deceased

Enter school district #
for this return (see
pages 45-50)

Use UPPERCASE letters.

check box

check box

Your first name

M.I.

Last name

1801

FRED

KASUNICK

Spouse's first name (only if married filing jointly)

M.I.

Last name

MICHELLE

M

KASUNICK

Mailing address (for faster processing, use a street address)

348 PLYMOUTH DRIVE

City

State

ZIP code

Ohio county (first four letters)

BAY VILLAGE

OH

44140

CUYA

Home address (if different from mailing address) – do **NOT** show city or state

ZIP code

County (first four letters)

Foreign country (provide this information if the mailing address is outside the U.S.)

Foreign postal code

Ohio Residency Status – Check applicable box

☒ Full-year resident ☐ Part-year resident ☐ Nonresident Indicate state ▶▶

Check applicable box for spouse (only if married filing jointly)

☒ Full-year resident ☐ Part-year resident ☐ Nonresident Indicate state ▶▶

Filing Status – Check one (as reported on federal income tax return,
with limited exceptions – see instructions on page 13)

Required to file Schedule IT S (see instructions on page 9)

Single, head of household or qualifying widow(er)

☒ Married filing jointly
Married filing separately ▶▶
(enter spouse's SS#)

Yes No

Is someone else claiming you or your spouse (if joint return)
as a dependent?.....

X

Enter the number of dependents. If one or more, include Schedule J
with your Ohio income tax return (see instructions on page 19).....

2

Ohio Political Party Fund

Yes No

Do you want \$1 to go to this fund?.....

If joint return, does your spouse want \$1 to go to this fund?...

Note: Checking "Yes" will not increase your tax or decrease your refund.

INCOME AND TAX INFORMATION

| | |
|--|-----------|
| 1. Federal adjusted gross income (from IRS forms 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 36; 1040NR-EZ, line 10 or Ohio form IT S, line 31) | 82 119 00 |
| 2. Adjustments from line 50 on page 3 of Ohio form IT 1040 (enclose page 3) | -320 00 |
| 3. Ohio adjusted gross income (line 2 added to or subtracted from line 1)..... | 81 799 00 |
| 4. Personal exemption and dependent exemption deduction (see page 19 of the instructions for information on Schedule J and exemption amount) | 6 800 00 |
| 5. Ohio taxable income (line 3 minus line 4; enter -0- if line 3 is less than line 4) | 74 999 00 |
| 6. Tax on line 5 (see tax tables on pages 37-43 of the instructions)..... | 2 222 00 |
| 7. Schedule B credits from line 59 on page 4 of Ohio form IT 1040 (enclose page 4) | 2 222 00 |
| 8. Ohio tax less Schedule B credits (line 6 minus line 7; enter -0- if line 6 is less than line 7) | 0 00 |
| 9. Income-based exemption credit (see instructions on page 20) | 2 222 00 |
| 10. Ohio tax less exemption credit (line 8 minus line 9; enter -0- if line 8 is less than line 9) | |

2014 IT 1040

pg. 1 of 4

REV 02/02/15 PRO

2014 IT 1040

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0033

Department of
Taxation

14000233

Taxable year beginning in

2014

IT 1040 Rev. 11/14
Individual
Income Tax Return

SS# [REDACTED]

| | | |
|--|---|----------------------------|
| 10a. Amount from line 10 on page 1 | 10a. | 2 222 00 |
| 11. Joint filing credit. See the instructions on page 20 for eligibility and documentation requirements (this credit is for married filing jointly status only) <u>10</u> % times line 10a (limit \$650) | 11. | 222 00 |
| 12. Ohio income tax less joint filing credit (line 10a minus line 11) | 12. | 2 000 00 |
| 13. Total credits from line 71 on page 4 of Ohio form IT 1040 (enclose page 4) | 13. | |
| 14. Earned income credit (see the worksheet on page 20 of the instructions) | 14. | |
| 15. Ohio adoption credit | 15. | |
| 16. Manufacturing equipment grant. You must include the grant request form | 16. | |
| 17. Ohio income tax (line 12 minus lines 13, 14, 15 and 16; enter -0- if the total of lines 13, 14, 15 and 16 is more than line 12) | 17. | 2 000 00 |
| 18. Interest penalty on underpayment of estimated tax. Enclose Ohio form IT/SD 2210 (see page 21 of the instructions) | 18. | |
| 19. Sales and use tax due on Internet, mail order or other out-of-state purchases (see instructions on page 34). If you certify that no sales or use tax is due, check here <input checked="" type="checkbox"/> | 19. | |
| 20. Total Ohio tax liability (add lines 17, 18 and 19) | TOTAL TAX ▶ 20. | 2 000 00 |
| 21. Ohio income tax withheld (box 17 on W-2; box 15 on W-2G; and box 12 on 1099-R). Place W-2(s), W-2G(s) and 1099-R(s) after the last page of this return | AMOUNT WITHHELD ▶ 21. | 2 664 00 |
| 22. Add the 2014 Ohio form IT 1040ES payment(s), 2014 Ohio form IT 40P extension payment(s) and 2013 overpayment credited to 2014 | 22. | |
| 23. Refundable credits from line 73 on page 4 of Ohio form IT 1040 (enclose page 4) | 23. | |
| 24. Add lines 21, 22 and 23 | TOTAL PAYMENTS ▶ 24. | 2 664 00 |
| If line 24 is MORE THAN line 20, go to line 25. If line 24 is LESS THAN line 20, skip to line 29. | | |
| 25. If line 24 is MORE THAN line 20, subtract line 20 from line 24 | AMOUNT OVERPAID ▶ 25. | 664 00 |
| 26. Amount of line 25 to be credited to 2015 income tax liability | CREDIT TO 2015 ▶ 26. | |
| 27. Amount of line 25 that you wish to <u>donate</u> to the following fund(s): | | |
| a. Military injury relief | b. Wildlife species | c. Ohio Historical Society |
| d. State nature preserves | e. Breast / cervical cancer | |
| 28. Line 25 minus the sum of lines 26 and 27 a, b, c, d and e. Enter here, then skip to line 30 | 28. | 664 00 |
| 29. If line 24 is LESS THAN line 20, subtract line 24 from line 20 | AMOUNT DUE ▶ 29. | |
| 30. Interest and penalty due on late-paid tax and/or late-filed return (see page 22 of the instructions) | INTEREST AND PENALTY ▶ 30. | |
| If you entered an amount on line 28, skip to line 32. If you entered an amount on line 29, go to line 31. | | |
| 31. Amount due plus interest and penalty (add lines 29 and 30). If payment is enclosed, make check payable to Ohio Treasurer of State and include Ohio form IT 40P (see our Web site at tax.ohio.gov) | AMOUNT DUE PLUS INTEREST AND PENALTY ▶ 31. | |
| 32. Refund less interest and penalty (line 28 minus line 30). Enter the amount here. (If line 30 is more than line 28, you have an amount due. Subtract line 28 from line 30 and enter this amount on line 31.) | YOUR REFUND ▶ 32. | 664 00 |

SIGN HERE (required)

I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.

If your refund is \$1.00 or less, no refund will be issued.
 If you owe \$1.00 or less, no payment is necessary.

For Department Use Only

▶ Your signature _____ Date _____

▶ Spouse's signature (see page 10 of the instructions) _____ Phone number (optional) _____
 BRETT M THOMAS, CPA, EA (330) 725-3162

Preparer's printed name (see page 10 of the instructions) _____ Phone number _____

Do you authorize your preparer to contact us regarding this return? Yes ☒ No

Code

MAILING INFORMATION:

NO Payment Enclosed – Mail to: Ohio Department of Taxation, P.O. Box 2679, Columbus, OH 43270-2679
Payment Enclosed – Mail to: Ohio Department of Taxation, P.O. Box 2057, Columbus, OH 43270-2057

2014 IT 1040

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REV 02/02/15 PRO

2014 IT 1040

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14000333

2014

SS# [REDACTED]

IF LINE 2 (ON PAGE 1) IS -0- OR BLANK, DO NOT MAIL PAGE 3.

SCHEDULE A – Income Adjustments (Additions and Deductions)

Additions (add income items only to the extent not included on page 1, line 1).

33. Non-Ohio state or local government interest and dividends.....33.
34. Certain Ohio pass-through entity and financial institutions taxes paid and Ohio Revised Code section 5733.40(A) pass-through entity adjustment.....34.
- 35a. Federal interest and dividends subject to state taxation.....35a.
- b. Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account.....b.
- c. Losses from sale or disposition of Ohio public obligations.....c.
- d. Nonmedical withdrawals from a medical savings account.....d.
- e. Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income.....e.
- f. Lump sum distribution add-back and miscellaneous federal income tax adjustments.....f.
- g. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense.....g.
36. **Total additions** (add lines 33 through 35g ONLY and enter here).....36.

Deductions (deduct income items only to the extent included on page 1, line 1).

- 37a. Federal interest and dividends exempt from state taxation.....37a.
- b. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense.....b.
38. Employee compensation earned in Ohio by full-year residents of neighboring states and certain income earned by military nonresidents and civilian nonresident spouses.....38.
- 39a. Military pay for Ohio residents, but only if the military pay is included on line 1 of this return and is received while the military member was stationed outside Ohio.....39a.
- b. Uniformed services retirement income and military injury relief fund amounts included in federal adjusted gross income (line 1 on page 1).....b.
- 40a. State or municipal income tax overpayments shown on IRS form 1040, line 10.....40a.
- b. Refund or reimbursements shown on IRS form 1040, line 21 for itemized deductions claimed on a prior year federal income tax return.....b.
- c. Repayment of income reported in a prior year and miscellaneous federal tax adjustments.....c.
41. Small business investor income deduction.....41.
42. Disability and survivorship benefits (do not include pension continuation benefits).....42.
43. Qualifying Social Security benefits and certain railroad retirement benefits.....43.
- 44a. Education: Ohio 529 contributions; tuition credit purchases.....44a. 320 00
- b. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board.....b.
45. Certain Ohio National Guard reimbursements and benefits.....45.
- 46a. Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses (see worksheet on page 28 of the instructions) ...46a.
- b. Funds deposited into, and earnings of, a medical savings account for eligible health care expenses (see worksheet on page 24 of the instructions).....b.
- c. Qualified organ donor expenses (maximum \$10,000 per taxpayer) and amounts contributed to an individual development account.....c.
47. Wage expense not deducted due to claiming the federal work opportunity tax credit.....47.
48. Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the sale or disposition of Ohio public obligations; public service payments received from the state of Ohio or income from a transfer agreement.....48.
49. **Total deductions** (add lines 37a through 48 ONLY).....49. 320 00
50. Net adjustments – If line 36 is MORE THAN line 49, enter the difference here and on line 2 as a positive amount. If line 36 is LESS THAN line 49, enter the difference here and on line 2 as a negative amount.....50. -320 00

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Do not use staples.



Ohio

Department of
Taxation



14230133

Taxable year beginning in

2014

0033

Schedule J
Rev. 11/14

Primary SS # [REDACTED]

Schedule J
Dependents Claimed on the Ohio IT 1040EZ or IT 1040 Return

Use UPPERCASE letters.

Use this dependent schedule to claim dependents on your Ohio form IT 1040EZ or IT 1040. Do not list on this schedule the primary and/or spouse reported on the income tax return.

1. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

[REDACTED]

03/20/2002

Dependent's first name

M.I.

Last name

MICHAEL

KASUNICK

2. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

[REDACTED]

06/24/2004

Dependent's first name

M.I.

Last name

JENNIFER

R KASUNICK

3. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name

M.I.

Last name

4. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name

M.I.

Last name

5. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name

M.I.

Last name

6. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name

M.I.

Last name



Do not use staples.



Department of
Taxation



14230233

Taxable year beginning in

2014

0033

Schedule J
Rev. 11/14

Primary SS # [REDACTED]

Schedule J
Dependents Claimed on the Ohio IT 1040EZ or IT 1040 Return

Use UPPERCASE letters.

Use this dependent schedule to claim dependents on your Ohio form IT 1040EZ or IT 1040. Do not list on this schedule the primary and/or spouse reported on the income tax return.

7. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

8. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

9. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

10. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

11. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

12. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

13. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

14. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

Do not use staples.



Department of
Taxation



14230333

Taxable year beginning in

2014

0033

Schedule J
Rev. 11/14

Primary SS #

Schedule J
Dependents Claimed on the Ohio IT 1040EZ or IT 1040 Return

Use UPPERCASE letters.

Use this dependent schedule to claim dependents on your Ohio form IT 1040EZ or IT 1040. Do not list on this schedule the primary and/or spouse reported on the income tax return.

15. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

16. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

17. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

18. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

19. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

20. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

21. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

22. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

Do not use staples.



Department of
Taxation



14230433

Taxable year beginning in

2014

0033

Schedule J
Rev. 11/14

Primary SS # [REDACTED]

Schedule J
Dependents Claimed on the Ohio IT 1040EZ or IT 1040 Return

Use UPPERCASE letters.

Use this dependent schedule to claim dependents on your Ohio form IT 1040EZ or IT 1040. Do not list on this schedule the primary and/or spouse reported on the income tax return.

23. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

24. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

25. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

26. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

27. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

28. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

29. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

30. Dependent's Social Security no. (required) Dependent's date of birth (MM/DD/YYYY)

Dependent's first name M.I. Last name

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Accepted Returns

| Name/ SSNEIN | Return Type/ Submission ID | Status | Date |
|--|---------------------------------|-----------------|------------|
| FRED and MICHELLE M. KASUN [REDACTED] | 1040 OH 34779120150703911487 | Return Accepted | 03/12/2015 |

| | | |
|--|--|--|
| For the year Jan. 1–Dec. 31, 2015, or other tax year beginning , 2015, ending , 20 | | See separate instructions. |
| Your first name and initial FRED | Last name KASUNICK | Your social security number [REDACTED] |
| If a joint return, spouse's first name and initial MICHELLE M | Last name KASUNICK | Spouse's social security number [REDACTED] |
| Home address (number and street). If you have a P.O. box, see instructions. 348 PLYMOUTH DRIVE | | Apt. no. |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). BAY VILLAGE OH 44140 | | 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. <input type="checkbox"/> You <input type="checkbox"/> Spouse |
| Foreign country name | Foreign province/state/county | Foreign postal code |

Filing Status

| | |
|--|--|
| 1 <input type="checkbox"/> Single | 4 <input type="checkbox"/> 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 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) | 5 <input type="checkbox"/> Qualifying widow(er) with dependent child |
| 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ | |

Check only one box.

Exemptions

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

b ☒ Spouse

| c Dependents: | | (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) |
|----------------|-----------|--|-------------------------------------|--|
| (1) First name | Last name | | | |
| MICHAEL | KASUNICK | [REDACTED] | Son | <input checked="" type="checkbox"/> |
| JENNIFER R | KASUNICK | [REDACTED] | Daughter | <input checked="" type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |

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

d Total number of exemptions claimed **4**

Boxes checked on 6a and 6b **2**

No. of children on 6c who:
• lived with you **2**
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above **0**

Add numbers on lines above ▶ **4**

Income

| | |
|--|---|
| 7 Wages, salaries, tips, etc. Attach Form(s) W-2 | 7 84,975. |
| 8a Taxable interest. Attach Schedule B if required | 8a |
| b Tax-exempt interest. Do not include on line 8a | 8b 313. |
| 9a Ordinary dividends. Attach Schedule B if required | 9a 4,083. |
| b Qualified dividends | 9b 3,385. |
| 10 Taxable refunds, credits, or offsets of state and local income taxes | 10 672. |
| 11 Alimony received | 11 |
| 12 Business income or (loss). Attach Schedule C or C-EZ | 12 |
| 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> | 13 415. |
| 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 | 17 177. |
| 18 Farm income or (loss). Attach Schedule F | 18 |
| 19 Unemployment compensation | 19 |
| 20a Social security benefits | 20a b Taxable amount 20b |
| 21 Other income. 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 90,322. |

Adjusted Gross Income

| | |
|---|-------------------|
| 23 Educator expenses | 23 250. |
| 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 |
| 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 6,500. |
| 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 6,750. |
| 37 Subtract line 36 from line 22. This is your adjusted gross income ▶ | 37 83,572. |

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, \$6,300
Married filing jointly or Qualifying widow(er), \$12,600
Head of household, \$9,250

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions.

Amount You Owe**Third Party Designee****Sign Here**

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

Paid Preparer Use Only

| | | | |
|-----|--|-----|---------|
| 38 | Amount from line 37 (adjusted gross income) | 38 | 83,572. |
| 39a | Check <input type="checkbox"/> You were born before January 2, 1951, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1951, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a | | |
| b | If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b | | |
| 40 | Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 | 23,402. |
| 41 | Subtract line 40 from line 38 | 41 | 60,170. |
| 42 | Exemptions. If line 38 is \$154,950 or less, multiply \$4,000 by the number on line 6d. Otherwise, see instructions | 42 | 16,000. |
| 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 43 | 44,170. |
| 44 | Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> | 44 | 5,134. |
| 45 | Alternative minimum tax (see instructions). Attach Form 6251 | 45 | |
| 46 | Excess advance premium tax credit repayment. Attach Form 8962 | 46 | |
| 47 | Add lines 44, 45, and 46 | 47 | 5,134. |
| 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 | 2,000. |
| 53 | Residential energy credits. Attach Form 5695 | 53 | |
| 54 | Other credits 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 | 2,000. |
| 56 | Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- | 56 | 3,134. |
| 57 | Self-employment tax. Attach Schedule SE | 57 | |
| 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"/> Instructions; enter code(s) | 62 | |
| 63 | Add lines 56 through 62. This is your total tax | 63 | 3,134. |
| 64 | Federal income tax withheld from Forms W-2 and 1099 | 64 | 14,475. |
| 65 | 2015 estimated tax payments and amount applied from 2014 return | 65 | |
| 66a | Earned income credit (EIC) No <input type="checkbox"/> 66a | 66a | |
| b | Nontaxable combat pay election <input type="checkbox"/> 66b | 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 checked="" 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 | 14,475. |
| 75 | If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid | 75 | 11,341. |
| 76a | Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/> | 76a | 11,341. |
| b | Routing number 2 4 1 0 7 0 4 1 7 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| d | Account number 1 4 0 0 3 0 5 2 0 7 | | |
| 77 | Amount of line 75 you want applied to your 2016 estimated tax | 77 | |
| 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 | |

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

Designee's name Phone no. Personal identification number (PIN)

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

Your signature Date Your occupation Daytime phone number

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

TEACHER

Print/Type preparer's name Preparer's signature Date PTIN

BRETT M THOMAS, CPA, EA BRETT M THOMAS, CPA, EA 04/04/2016 Check ☐ if self-employed P00708966

Firm's name Firm's EIN

Firm's address Phone no.

805 EAST WASHINGTON ST., SUITE #130 MEDINA OH 44256 (330) 725-3162

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**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.
► Attach to Form 1040.

OMB No. 1545-0074

2015

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

FRED & MICHELLE M KASUNICK

Your social security number

| | | | | |
|---|--|--|--------|---------|
| Medical and Dental Expenses | | Caution: Do not include expenses reimbursed or paid by others. | | |
| 1 | Medical and dental expenses (see instructions) | | 1 | |
| 2 | Enter amount from Form 1040, line 38 | 2 | | |
| 3 | Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1951, multiply line 2 by 7.5% (.075) instead | | 3 | |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | | 4 | |
| Taxes You Paid | | 5 State and local (check only one box): | | |
| a | <input checked="" type="checkbox"/> Income taxes, or | 5 | 4,379. | |
| b | <input type="checkbox"/> General sales taxes | 6 | 7,272. | |
| 6 | Real estate taxes (see instructions) | 7 | | |
| 7 | Personal property taxes | 8 | | |
| 8 | Other taxes. List type and amount ► | | | |
| 9 | Add lines 5 through 8 | 9 | | 11,651. |
| Interest You Paid | | 10 Home mortgage interest and points reported to you on Form 1098 | 10 | 1,652. |
| Note: Your mortgage interest deduction may be limited (see instructions). | | 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ► | 11 | |
| | | 12 Points not reported to you on Form 1098. See instructions for special rules | 12 | |
| | | 13 Mortgage insurance premiums (see instructions) | 13 | |
| | | 14 Investment interest. Attach Form 4952 if required. (See instructions.) | 14 | 0. |
| | | 15 Add lines 10 through 14 | 15 | 1,652. |
| Gifts to Charity | | 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions. | 16 | 720. |
| If you made a gift and got a benefit for it, see instructions. | | 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 | 17 | 285. |
| | | 18 Carryover from prior year | 18 | |
| | | 19 Add lines 16 through 18 | 19 | 1,005. |
| Casualty and Theft Losses | | 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) | 20 | |
| Job Expenses and Certain Miscellaneous Deductions | | 21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► See Schedule A, Line 21 Statement | 21 | 8,050. |
| | | 22 Tax preparation fees | 22 | |
| | | 23 Other expenses—investment, safe deposit box, etc. List type and amount ► Investment Advisory Fees | 23 | 2,715. |
| | | 24 Add lines 21 through 23 | 24 | 10,765. |
| | | 25 Enter amount from Form 1040, line 38 | 25 | 83,572. |
| | | 26 Multiply line 25 by 2% (.02) | 26 | 1,671. |
| | | 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | 27 | 9,094. |
| Other Miscellaneous Deductions | | 28 Other—from list in instructions. List type and amount ► | 28 | |
| Total Itemized Deductions | | 29 Is Form 1040, line 38, over \$154,950? | 29 | 23,402. |
| | | <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. | | |
| | | <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter. | | |
| | | 30 If you elect to itemize deductions even though they are less than your standard deduction, check here | | |

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SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040.
▶ Information about Schedule B and its instructions is at www.irs.gov/scheduleb.

OMB No. 1545-0074

2015
Attachment
Sequence No. **08**

Name(s) shown on return

FRED & MICHELLE M KASUNICK

Your social security number

Part I

Interest

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 2** Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶

Note: If line 4 is over \$1,500, you must complete Part III.

Part II

Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 5** List name of payer ▶ FIRSTENERGY
FIRSTENERGY
TD AMERITRADE
TD AMERITRADE
SUNOCO LOGISTICS

6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶

Note: If line 6 is over \$1,500, you must complete Part III.

Part III
Foreign Accounts and Trusts

(See instructions on back.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a** At any time during 2015, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions
If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements
b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶
8 During 2015, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back

| Yes | No |
|-----|----|
| | |
| | X |
| | |
| | |
| | X |

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SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2015

Attachment
Sequence No. **12**

Name(s) shown on return

FRED & MICHELLE M KASUNICK

Your social security number

[REDACTED]

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

| | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|--|----------------------------------|---------------------------------|---|---|
| 1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . | | | | |
| 1b Totals for all transactions reported on Form(s) 8949 with Box A checked | | | | |
| 2 Totals for all transactions reported on Form(s) 8949 with Box B checked | | | | |
| 3 Totals for all transactions reported on Form(s) 8949 with Box C checked | | | | |
| 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . | | | | 4 |
| 5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 5 |
| 6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions | | | | 6 () |
| 7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back | | | | 7 |

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

| | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|---|----------------------------------|---------------------------------|--|---|
| 8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . | | | | |
| 8b Totals for all transactions reported on Form(s) 8949 with Box D checked | 3,250. | 3,331. | | -81. |
| 9 Totals for all transactions reported on Form(s) 8949 with Box E checked | | | | |
| 10 Totals for all transactions reported on Form(s) 8949 with Box F checked | | | | |
| 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 11 |
| 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 12 |
| 13 Capital gain distributions. See the instructions | | | | 13 901. |
| 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions | | | | 14 (405.) |
| 15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back | | | | 15 415. |

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Part III Summary

| | | |
|--|---|-------------|
| <p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. <p>17 Are lines 15 and 16 both gains?</p> <p><input checked="" type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> <p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions . . . ▶</p> <p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions . . . ▶</p> <p>20 Are lines 18 and 19 both zero or blank?</p> <p><input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.</p> <p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) } <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p> | <p>16</p> <p>18</p> <p>19</p> <p>21</p> | <p>415.</p> |
|--|---|-------------|

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Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

FRED & MICHELLE M KASUNICK

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
☐ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
☐ **(F)** Long-term transactions not reported to you on Form 1099-B

| 1 | (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed of (Mo., day, yr.) | (d) Proceeds (sales price) (see instructions) | (e) Cost or other basis. See the Note below and see Column (e) in the separate instructions | Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions. | | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g) |
|--|--|---|---|--|--|--|--------------------------------|---|
| | | | | | | (f) Code(s) from instructions | (g) Amount of adjustment | |
| | 65.00SHS DUQUESNE LIGHT 6.50% | 05/17/13 | 04/06/15 | 3,250. | 3,331. | | | -81. |
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| | | | | | | | | |
| 2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ▶ | | | | 3,250. | 3,331. | | | -81. |

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See **Column (g)** in the separate instructions for how to figure the amount of the adjustment.

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

OMB No. 1545-0074

2015

Attachment
Sequence No. **13**

Name(s) shown on return

FRED & MICHELLE M KASUNICK

Your social security number

Part I Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No

B If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)

A

B

C

| 1b | Type of Property (from list below) | 2 | Fair Rental Days | Personal Use Days | QJV |
|-----------|---------------------------------------|---|---------------------|----------------------|--------------------------|
| A | 6 | For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions. | A | | <input type="checkbox"/> |
| B | 6 | | B | | <input type="checkbox"/> |
| C | | | C | | <input type="checkbox"/> |

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

| Income: | | Properties: | A | B | C |
|------------------|---|-------------|--------|--------|----------|
| 3 | Rents received | 3 | | | |
| 4 | Royalties received | 4 | 4,547. | 206. | |
| Expenses: | | | | | |
| 5 | Advertising | 5 | | | |
| 6 | Auto and travel (see instructions) | 6 | | | |
| 7 | Cleaning and maintenance | 7 | | | |
| 8 | Commissions | 8 | | | |
| 9 | Insurance | 9 | | | |
| 10 | Legal and other professional fees | 10 | | | |
| 11 | Management fees | 11 | | | |
| 12 | Mortgage interest paid to banks, etc. (see instructions) | 12 | | | |
| 13 | Other interest | 13 | | | |
| 14 | Repairs | 14 | | | |
| 15 | Supplies | 15 | | | |
| 16 | Taxes | 16 | | | |
| 17 | Utilities | 17 | | | |
| 18 | Depreciation expense or depletion | 18 | 1,485. | 376. | |
| 19 | Other (list) ▶ See Line 19 Other Expenses | 19 | 2,700. | 15. | |
| 20 | Total expenses. Add lines 5 through 19 | 20 | 4,185. | 391. | |
| 21 | Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198. | 21 | 362. | -185. | |
| 22 | Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) | 22 | () | () | () |
| 23a | Total of all amounts reported on line 3 for all rental properties | 23a | | | |
| b | Total of all amounts reported on line 4 for all royalty properties | 23b | | 4,753. | |
| c | Total of all amounts reported on line 12 for all properties | 23c | | | |
| d | Total of all amounts reported on line 18 for all properties | 23d | | 1,861. | |
| e | Total of all amounts reported on line 20 for all properties | 23e | | 4,576. | |
| 24 | Income. Add positive amounts shown on line 21. Do not include any losses | 24 | | | 362. |
| 25 | Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here | 25 | | | (185.) |
| 26 | Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2. | 26 | | | 177. |

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Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

FRED & MICHELLE M KASUNICK

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations** Note: If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ Yes ☒ No

| 28 | (a) Name | (b) Enter P for partnership; S for S corporation | (c) Check if foreign partnership | (d) Employer identification number | (e) Check if any amount is not at risk |
|----|------------------|--|----------------------------------|------------------------------------|--|
| A | CEDAR FAIR | P | <input type="checkbox"/> | 34-1560655 | <input type="checkbox"/> |
| B | SUNOCO LOGISTICS | P | <input type="checkbox"/> | 23-3096839 | <input type="checkbox"/> |
| C | | | <input type="checkbox"/> | | <input type="checkbox"/> |
| D | | | <input type="checkbox"/> | | <input type="checkbox"/> |

| Passive Income and Loss | | Nonpassive Income and Loss | | |
|---|--------------------------------------|---------------------------------------|--|---|
| (f) Passive loss allowed (attach Form 8582 if required) | (g) Passive income from Schedule K-1 | (h) Nonpassive loss from Schedule K-1 | (i) Section 179 expense deduction from Form 4562 | (j) Nonpassive income from Schedule K-1 |
| A | 212. | | | |
| B | 212. | | | |
| C | | | | |
| D | | | | |
| 29a Totals | 212. | | | |
| b Totals | 212. | | | |
| 30 Add columns (g) and (j) of line 29a | | | 30 | 212. |
| 31 Add columns (f), (h), and (i) of line 29b | | | 31 | (212.) |
| 32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below | | | 32 | 0. |

Part III Income or Loss From Estates and Trusts

| 33 | (a) Name | (b) Employer identification number |
|--|--------------------------------------|---|
| A | | |
| B | | |
| Passive Income and Loss | | Nonpassive Income and Loss |
| (c) Passive deduction or loss allowed (attach Form 8582 if required) | (d) Passive income from Schedule K-1 | (e) Deduction or loss from Schedule K-1 |
| A | | |
| B | | |
| 34a Totals | | |
| b Totals | | |
| 35 Add columns (d) and (f) of line 34a | | 35 |
| 36 Add columns (c) and (e) of line 34b | | 36 () |
| 37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below | | 37 |

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

| 38 | (a) Name | (b) Employer identification number | (c) Excess inclusion from Schedules Q, line 2c (see instructions) | (d) Taxable income (net loss) from Schedules Q, line 1b | (e) Income from Schedules Q, line 3b |
|----|---|------------------------------------|---|---|--------------------------------------|
| 39 | Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below | | | | 39 |

Part V Summary

| | | |
|----|---|---------|
| 40 | Net farm rental income or (loss) from Form 4835. Also, complete line 42 below | 40 |
| 41 | Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 | 41 177. |
| 42 | Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions) | 42 |
| 43 | Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules | 43 |

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Form **4952**Department of the Treasury
Internal Revenue Service (99)**Investment Interest Expense Deduction**► Information about Form 4952 and its instructions is at www.irs.gov/form4952.

► Attach to your tax return.

OMB No. 1545-0191

2015
Attachment
Sequence No. 51

Name(s) shown on return

FRED & MICHELLE M KASUNICK

Identifying number

[REDACTED]

Part I Total Investment Interest Expense

| | | | |
|----------|--|----------|-----|
| 1 | Investment interest expense paid or accrued in 2015 (see instructions) | 1 | 43. |
| 2 | Disallowed investment interest expense from 2014 Form 4952, line 7 | 2 | |
| 3 | Total investment interest expense. Add lines 1 and 2. | 3 | 43. |

Part II Net Investment Income

| | | | | | |
|-----------|--|-----------|--------|-----------|--------|
| 4a | Gross income from property held for investment (excluding any net gain from the disposition of property held for investment) | 4a | 9,048. | | |
| b | Qualified dividends included on line 4a | 4b | 3,385. | | |
| c | Subtract line 4b from line 4a | | | 4c | 5,663. |
| d | Net gain from the disposition of property held for investment | 4d | 415. | | |
| e | Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions) | 4e | 415. | | |
| f | Subtract line 4e from line 4d | | | 4f | 0. |
| g | Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions) | | | 4g | |
| h | Investment income. Add lines 4c, 4f, and 4g | | | 4h | 5,663. |
| 5 | Investment expenses (see instructions) | | | 5 | 7,291. |
| 6 | Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0- | | | 6 | 0. |

Part III Investment Interest Expense Deduction

| | | | |
|----------|---|----------|-----|
| 7 | Disallowed investment interest expense to be carried forward to 2016. Subtract line 6 from line 3. If zero or less, enter -0- | 7 | 43. |
| 8 | Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions. | 8 | 0. |

For Paperwork Reduction Act Notice, see page 4. **BAA**

REV 12/04/15 PRO

Form **4952** (2015)

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Passive Activity Loss Limitations

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Information about Form 8582 and its instructions is available at www.irs.gov/form8582.

Name(s) shown on return

FRED & MICHELLE M KASUNICK

Identifying number

[REDACTED]

Part I 2015 Passive Activity Loss**Caution:** Complete Worksheets 1, 2, and 3 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

- 1a** Activities with net income (enter the amount from Worksheet 1, column (a))
- b** Activities with net loss (enter the amount from Worksheet 1, column (b))
- c** Prior years unallowed losses (enter the amount from Worksheet 1, column (c))
- d** Combine lines 1a, 1b, and 1c

| | |
|-----------|-----|
| 1a | |
| 1b | () |
| 1c | () |

1d [REDACTED]**Commercial Revitalization Deductions From Rental Real Estate Activities**

- 2a** Commercial revitalization deductions from Worksheet 2, column (a)
- b** Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)
- c** Add lines 2a and 2b

| | |
|-----------|-----|
| 2a | () |
| 2b | () |

2c ()**All Other Passive Activities**

- 3a** Activities with net income (enter the amount from Worksheet 3, column (a))
- b** Activities with net loss (enter the amount from Worksheet 3, column (b))
- c** Prior years unallowed losses (enter the amount from Worksheet 3, column (c))
- d** Combine lines 3a, 3b, and 3c

| | |
|-----------|------------|
| 3a | 212. |
| 3b | (2,378.) |
| 3c | (1,000.) |

3d -3,166.

- 4** Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used

4 -3,166.

If line 4 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

- 5** Enter the **smaller** of the loss on line 1d or the loss on line 4
- 6** Enter \$150,000. If married filing separately, see instructions
- 7** Enter modified adjusted gross income, but not less than zero (see instructions)

| | |
|----------|--|
| 6 | |
| 7 | |
| 8 | |

5 [REDACTED]**Note:** If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.

- 8** Subtract line 7 from line 6
- 9** Multiply line 8 by 50% (.5). **Do not** enter more than \$25,000. If married filing separately, see instructions
- 10** Enter the **smaller** of line 5 or line 9

| | |
|-----------|----|
| 9 | |
| 10 | 0. |

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

- 11** Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions
- 12** Enter the loss from line 4
- 13** Reduce line 12 by the amount on line 10
- 14** Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13

| | |
|-----------|--|
| 11 | |
| 12 | |
| 13 | |
| 14 | |

Part IV Total Losses Allowed

- 15** Add the income, if any, on lines 1a and 3a and enter the total
- 16** **Total losses allowed from all passive activities for 2015.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return

| | |
|-----------|------|
| 15 | 212. |
| 16 | 212. |

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

| Name of activity | Current year | | Prior years | Overall gain or loss | |
|---|--------------------------|------------------------|------------------------------|----------------------|----------|
| | (a) Net income (line 1a) | (b) Net loss (line 1b) | (c) Unallowed loss (line 1c) | (d) Gain | (e) Loss |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total. Enter on Form 8582, lines 1a, 1b, and 1c | | | | | |

Worksheet 2—For Form 8582, Lines 2a and 2b (See instructions.)

| Name of activity | (a) Current year deductions (line 2a) | (b) Prior year unallowed deductions (line 2b) | (c) Overall loss |
|--|---------------------------------------|---|------------------|
| | | | |
| | | | |
| | | | |
| | | | |
| Total. Enter on Form 8582, lines 2a and 2b | | | |

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

| Name of activity | Current year | | Prior years | Overall gain or loss | |
|---|--------------------------|------------------------|------------------------------|----------------------|----------|
| | (a) Net income (line 3a) | (b) Net loss (line 3b) | (c) Unallowed loss (line 3c) | (d) Gain | (e) Loss |
| CEDAR FAIR | 212. | 0. | | 212. | |
| SUNOCO LOGISTICS | 0. | 2,378. | 1,000. | | 3,378. |
| | | | | | |
| | | | | | |
| | | | | | |
| Total. Enter on Form 8582, lines 3a, 3b, and 3c | 212. | 2,378. | 1,000. | | |

Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

| Name of activity | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Ratio | (c) Special allowance | (d) Subtract column (c) from column (a) |
|------------------|---|----------|-----------|-----------------------|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total | | | 1.00 | | |

Worksheet 5—Allocation of Unallowed Losses (See instructions.)

| Name of activity | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Ratio | (c) Unallowed loss |
|------------------|---|----------|------------|--------------------|
| SUNOCO LOGISTICS | E Ln 28B | 3,378. | 1.00000000 | 3,166. |
| | | | | |
| | | | | |
| | | | | |
| Total | | 3,378. | 1.00 | 3,166. |

Worksheet 6—Allowed Losses (See instructions.)

| Name of activity | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Unallowed loss | (c) Allowed loss |
|------------------|---|----------|--------------------|------------------|
| SUNOCO LOGISTICS | E Ln 28B | 3,378. | 3,166. | 212. |
| | | | | |
| | | | | |
| | | | | |
| Total | | 3,378. | 3,166. | 212. |

Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

| Name of activity: | (a) | (b) | (c) Ratio | (d) Unallowed loss | (e) Allowed loss |
|---|-----|-----|-----------|--------------------|------------------|
| Form or schedule and line number to be reported on (see instructions): 1a Net loss plus prior year unallowed loss from form or schedule . . . ▶ b Net income from form or schedule ▶ c Subtract line 1b from line 1a. If zero or less, enter -0- ▶ | | | | | |
| Form or schedule and line number to be reported on (see instructions): 1a Net loss plus prior year unallowed loss from form or schedule . . . ▶ b Net income from form or schedule ▶ c Subtract line 1b from line 1a. If zero or less, enter -0- ▶ | | | | | |
| Form or schedule and line number to be reported on (see instructions): 1a Net loss plus prior year unallowed loss from form or schedule . . . ▶ b Net income from form or schedule ▶ c Subtract line 1b from line 1a. If zero or less, enter -0- ▶ | | | | | |
| Total ▶ | | | 1.00 | | |

Unreimbursed Employee Business Expenses

OMB No. 1545-0074

2015Attachment
Sequence No. **129A**Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106.

Your name

FRED KASUNICK

Occupation in which you incurred expenses

SALES

Social security number

[REDACTED]

You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2015.

Caution: You can use the standard mileage rate for 2015 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

| | | | |
|---|---|---|--------|
| 1 | Complete Part II. Multiply line 8a by 57.5¢ (.575). Enter the result here | 1 | 7,325. |
| 2 | Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work | 2 | |
| 3 | Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment | 3 | |
| 4 | Business expenses not included on lines 1 through 3. Do not include meals and entertainment | 4 | 73. |
| 5 | Meals and entertainment expenses: \$ _____ × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.) | 5 | |
| 6 | Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.) | 6 | 7,398. |

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

7 When did you place your vehicle in service for business use? (month, day, year) ▶ 03/11/2011

8 Of the total number of miles you drove your vehicle during 2015, enter the number of miles you used your vehicle for:

a Business 12,739 b Commuting (see instructions) _____ c Other 0

9 Was your vehicle available for personal use during off-duty hours? ☒ Yes ☐ No

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

11a Do you have evidence to support your deduction? ☒ Yes ☐ No

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

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Name(s) Shown on Return

FRED & MICHELLE M KASUNICK

Social Security Number

Part I State and Local Income Tax Refunds from 2014 Tax Returns

| 1 | (a) State or Local Code | (b) Refund Amount | (c) Estimated Tax Paid After 12/31/2014 | (d) Extension Payments | (e) Total Payments and Withholding | (f) Refund Allocated to Column (c) | (g) Refund Allocated to Column (d) |
|---|-------------------------------------|-------------------------|---|------------------------------|--|---|---|
| | MR | 9. | 100. | | 759. | 1. | |
| | OH | 664. | | | 2,664. | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | Totals | 673. | 100. | | 3,423. | 1. | |

- 2 Total state and local refunds. Total line 1 column (b). 673.
- 3 Refund allocated to tax paid after 12/31/2014. Total line 1 columns (f) and (g).
(Include net tax paid after 12/31/2014 on Schedule A, line 5.) 1.
- 4 Net refund. Line 2 less line 3. 672.

Part II Recovery AmountThe **recovery amount** is the state and local income tax deducted in 2014 refunded in 2015.

- 5 Total state and local income tax deduction from line 5 of your 2014 Schedule A. 5,259.
- 6 **Recovery amount.** Lesser of line 4 or line 5. 672.

Part III Recovery ExclusionThe **recovery exclusion** is the part of the recovery amount which did **not** reduce tax in 2014.

- 7 **Recovery exclusion from standard deduction and/or sales tax deduction:**
- a Allowable itemized deductions, from 2014 Schedule A, line 29 18,656.
- b Allowable itemized deductions, refigured by excluding recovery amount:
- (1) Refigured state and local tax deduction:
- (a) Refigured state income tax deduction 4,587.
- (b) Sales tax deduction 1,220.
- (c) Refigured deduction. Larger of (a) or (b) 4,587.
- (2) Refigured total itemized deductions before limitation 17,984.
- (3) Refigured reduction for limitation on itemized deductions 0.
- (4) Refigured allowable itemized deductions. Line 7b(2) less line 7b(3). 17,984.
- c 2014 standard deduction based on 2014 filing stat, exemptns, and deductns. 12,400.
- d Larger of lines 7b(4) or 7c. 17,984.
- e Subtract line 7d from line 7a 672.
- f Subtract line 7e from line 6 0.
- 8 **Recovery exclusion from negative taxable income.** If 2014 taxable income was negative, enter here as a positive number, else enter zero. 0.
- 9 **Recovery exclusion from alternative minimum tax.** If no alternative minimum tax (AMT) in 2014 enter zero. If did pay AMT in 2014, enter amt from line 24 0.
- 10 **Recovery exclusion from unused tax credits.** If no unused credits in 2014, enter zero. If there were unused credits in 2014, enter amount from line 35. 0.
- 11 **Total recovery exclusion.** Add lines 7f, 8, 9, and 10. 0.

Part IV Taxable RefundThe **recovery amount** less the **recovery exclusion** is a **taxable refund**.

- 12 **Taxable refund from 2014.** Line 6 less line 11. 672.
- 13 Total taxable refunds from 2013 or prior tax returns. Total line 36 column (d).
- 14 **Total taxable refunds.** Add lines 12 and 13. Enter here and on Form 1040, line 10 672.

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Additional information from your 2015 Federal Tax Return**Schedule A: Itemized Deductions****Line 21 - Employee Business Expenses Subject to 2% Limitation****Continuation Statement**

| Description | Amount |
|------------------------------------|---------------|
| Deductible expenses from Form 2106 | 7,398. |
| Excess Educator Expenses | 0. |
| Union and professional dues | 652. |
| Total | 8,050. |

Schedule E: Supplemental Income and Loss**Line 19 Other Expenses: Property (B)****Continuation Statement**

| Expense Description | Amount |
|---------------------|------------|
| ADMIN EXPENSES | 15. |
| Total | 15. |

Schedule E: Supplemental Income and Loss**Line 19 Other Expenses: Property (A)****Continuation Statement**

| Expense Description | Amount |
|---------------------|---------------|
| ADMIN EXPENSE | 2,700. |
| Total | 2,700. |

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Form **8879****IRS e-file Signature Authorization**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

▶ Do not send to the IRS. This is not a tax return.

▶ Keep this form for your records.

▶ Information about Form 8879 and its instructions is at www.irs.gov/form8879.**2015**

Submission Identification Number (SID) ▶

Taxpayer's name

FRED KASUNICK

Social security number

Spouse's name

MICHELLE M KASUNICK

Spouse's social security number

Part I Tax Return Information—Tax Year Ending December 31, 2015 (Whole Dollars Only)

| | | | |
|----------|---|----------|---------|
| 1 | Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4) | 1 | 83,572. |
| 2 | Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12) | 2 | 3,134. |
| 3 | Federal income tax withheld (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7) | 3 | 14,475. |
| 4 | Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a) | 4 | 11,341. |
| 5 | Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14) | 5 | |

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2015, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize SANDRA THOMAS, CPA to enter or generate my PIN

ERO firm name

4 1 5 9 8

Enter five digits, but do not enter all zeros

as my signature on my tax year 2015 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2015 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶

Date ▶

Spouse's PIN: check one box only

☒ I authorize SANDRA THOMAS, CPA to enter or generate my PIN

ERO firm name

2 9 1 0 3

Enter five digits, but do not enter all zeros

as my signature on my tax year 2015 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2015 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶

Date ▶

Practitioner PIN Method Returns Only—continue below**Part III Certification and Authentication—Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

3 4 7 7 9 1 6 1 5 8 2

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2015 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Publication 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶

Date ▶ 04/04/2016

ERO Must Retain This Form — See Instructions**Do Not Submit This Form to the IRS Unless Requested To Do So**

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0033

Ohio

Department of
Taxation
Rev. 11/15

Do not use staples. Use only black ink and UPPERCASE letters.

2015 Universal IT 1040
Individual Income Tax Return

15000133

Note: For taxable year 2015 and forward, this form encompasses the IT 1040, IT 1040EZ and amended IT 1040X.Are you filing this as an amended return? Yes ☒ No ☐ If yes, attach Ohio IT RE, 2015 Reason and Explanation of CorrectionsIs this a Net Operating Loss (NOL) carryback? Yes ☐ No ☐ If yes, attach Schedule IT NOLTaxpayer Social Security no. (required) ☐ If deceased ☐ Spouse's Social Security no. (if filing jointly) ☐ If deceased ☐ Enter school district # for this return (see instructions).

First name

check box

M.I. Last name

FRED

KASUNICK

Spouse's first name (only if married filing jointly)

M.I. Last name

MICHELLE

M KASUNICK

Mailing address (for faster processing, use a street address)

348 PLYMOUTH DRIVE

City

State

ZIP code

Ohio county (first four letters)

BAY VILLAGE

OH

44140

CUYA

Home address (if different from mailing address) – do **NOT** show city or state

ZIP code

Ohio county (first four letters)

Foreign country (if the mailing address is outside the U.S.)

Foreign postal code

Ohio Residency Status – Check applicable box

| | | |
|--|---|--------------------------------------|
| <input checked="" type="checkbox"/> Full-year resident | <input type="checkbox"/> Part-year resident | <input type="checkbox"/> Nonresident |
| Indicate state <input type="checkbox"/> | | |

Check applicable box for spouse (only if married filing jointly)

| | | |
|--|---|--------------------------------------|
| <input checked="" type="checkbox"/> Full-year resident | <input type="checkbox"/> Part-year resident | <input type="checkbox"/> Nonresident |
| Indicate state <input type="checkbox"/> | | |

Yes No

Ohio Political Party Fund

Do you want \$1 to go to this fund?

If joint return, does your spouse want \$1 to go to this fund?

Note: Checking "Yes" will not increase your tax or decrease your refund.**Filing Status** – Check one (as reported on federal income tax return, with limited exceptions – see instructions)

Single, head of household or qualifying widow(er)

☒ Married filing jointly ☐ Married filing separately

Yes No

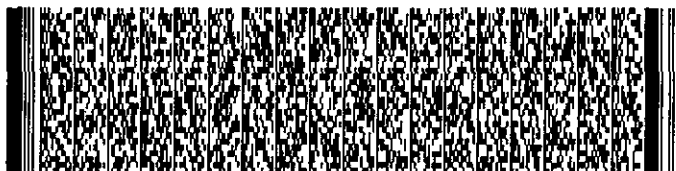
Did you file federal extension form 4868?

Yes No

Is someone else claiming you or your spouse (if joint return) as a dependent? If yes, enter "0" on line 4.....

Yes No

| | | |
|--|-----|-----------|
| 1. Federal adjusted gross income (from IRS forms 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10)..... | 1. | 83 572 00 |
| 2a. Additions to federal adjusted gross income (attach Ohio Schedule A, line 11) | 2a. | 313 00 |
| 2b. Deductions from federal adjusted gross income (attach Ohio Schedule A, line 35)..... | 2b. | 672 00 |
| 3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b) | 3. | 83 213 00 |
| 4. Personal and dependent exemption deduction (if claiming dependent(s), attach Schedule J)..... | 4. | 6 800 00 |
| 5. Ohio income tax base (line 3 minus line 4; if less than -0-, enter -0-) | 5. | 76 413 00 |
| 6. Taxable business income (attach Ohio Schedule IT BUS, line 13) | 6. | |
| 7. Line 5 minus line 6 (if less than -0-, enter -0-)..... | 7. | 76 413 00 |

**Enclose your federal income tax return if line 1 of this return is -0- or negative.**

| | | | |
|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Postmark date | | | Code |

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Department of
Taxation
Rev. 11/15

2015 Ohio Schedule A**Income Adjustments – Additions and Deductions**Social Security no. of primary filer
[REDACTED]

15000333

Additions

(add income items only to the extent not included on Ohio IT 1040, line 1)

- | | | |
|---|----|--------|
| 1. Non-Ohio state or local government interest and dividends | 1. | 313 00 |
| 2. Certain Ohio pass-through entity and financial institutions taxes paid | 2. | |
| 3. Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account | 3. | |
| 4. Losses from sale or disposition of Ohio public obligations | 4. | |
| 5. Nonmedical withdrawals from a medical savings account | 5. | |
| 6. Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income | 6. | |
| 7. Lump sum distribution add-back | 7. | |

Federal

- | | | |
|--|-----|--------|
| 8. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense | 8. | |
| 9. Federal interest and dividends subject to state taxation | 9. | |
| 10. Miscellaneous federal income tax additions | 10. | |
| 11. Total additions (add lines 1 through 10 ONLY). Enter here and on Ohio IT 1040, line 2a) | 11. | 313 00 |

Deductions

(deduct income items only to the extent included on Ohio IT 1040, line 1)

- | | | |
|---|-----|--------|
| 12. Business income deduction (attach Ohio Schedule IT BUS, line 11) | 12. | |
| 13. Employee compensation earned in Ohio by full-year residents of neighboring states | 13. | |
| 14. State or municipal income tax overpayments shown on IRS form 1040, line 10 | 14. | 672 00 |
| 15. Qualifying Social Security benefits and certain railroad retirement benefits | 15. | |
| 16. Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the sale or disposition of Ohio public obligations; public service payments received from the state of Ohio or income from a transfer agreement | 16. | |
| 17. Amounts contributed to an individual development account | 17. | |

Federal

- | | | |
|---|-----|--|
| 18. Federal interest and dividends exempt from state taxation | 18. | |
| 19. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense | 19. | |
| 20. Refund or reimbursements shown on IRS form 1040, line 21 for itemized deductions claimed on a prior year federal income tax return | 20. | |
| 21. Repayment of income reported in a prior year | 21. | |
| 22. Wage expense not deducted due to claiming the federal work opportunity tax credit | 22. | |
| 23. Miscellaneous federal income tax deductions | 23. | |

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2015 Ohio Schedule A
Income Adjustments – Additions and Deductions
Social Security no. of primary filer
[REDACTED]

15000433

Uniformed Services

24. Military pay for Ohio residents received while the military member was stationed outside Ohio 24.
25. Certain income earned by military nonresidents and civilian nonresident spouses 25.
26. Uniformed services retirement income 26.
27. Military injury relief fund 27.
28. Certain Ohio National Guard reimbursements and benefits 28.

Education

29. Ohio 529 contributions, tuition credit purchases 29.
30. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board 30.

Medical

31. Disability and survivorship benefits (do not include pension continuation benefits) 31.
32. Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums
and excess health care expenses (see instructions for worksheet) 32.
33. Funds deposited into, and earnings of, a medical savings account for eligible health care expenses
(see instructions for worksheet) 33.
34. Qualified organ donor expenses (maximum \$10,000 per taxpayer) 34.
35. **Total deductions** (add lines 12 through 34 ONLY). Enter here and on Ohio IT 1040, line 2b 35.

672 00

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Department of
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Rev. 10/15

2015 Ohio Schedule of Credits

Nonrefundable and Refundable

Social Security no. of primary filer
[REDACTED]



15280133

Nonrefundable Credits

| | | |
|---|-----|----------|
| 1. Tax liability before credits (from Ohio IT 1040, line 8c) | 1. | 2 132 00 |
| 2. Retirement income credit (limit \$200 per return). See the table in the instructions | 2. | |
| 3. Lump sum retirement credit (attach Ohio LS WKS, line 6) | 3. | |
| 4. Senior citizen credit (must be 65 or older to claim this credit; limit \$50 per return) | 4. | |
| 5. Lump sum distribution credit (must be 65 or older to claim this credit; attach Ohio LS WKS, line 3) | 5. | |
| 6. Child care and dependent care credit (see the worksheet in the instructions) | 6. | |
| 7. If Ohio IT 1040, line 5 is \$10,000 or less, enter \$88; otherwise, enter -0- (low income credit) | 7. | |
| 8. Displaced worker training credit (see the worksheet in the instructions) (limit \$500 per taxpayer) | 8. | |
| 9. Ohio political contributions credit (limit \$50 per taxpayer); and credit for contributions to candidates for Ohio statewide office or General Assembly | 9. | 0 00 |
| 10. Income-based exemption credit (\$20 personal/dependent exemption credit) | 10. | 0 00 |
| 11. Total (add lines 2 through 10) | 11. | 0 00 |
| 12. Tax less credits (line 1 minus line 11; if less than -0-, enter -0-) | 12. | 2 132 00 |
| 13. Joint filing credit. See the instructions for eligibility and documentation requirements. This credit is for married filing jointly status only. <u>5</u> % times amount on line 12 (limit \$650) | 13. | 107 00 |
| 14. Earned income credit | 14. | |
| 15. Ohio adoption credit (limit \$10,000) | 15. | |
| 16. Job retention credit, nonrefundable portion (enclose a copy of the credit certificate) | 16. | |
| 17. Credit for eligible new employees in an enterprise zone | 17. | |
| 18. Credit for certified ethanol plant investments | 18. | |
| 19. Credit for purchases of grape production property | 19. | |
| 20. Credit for investing in an Ohio small business | 20. | |
| 21. Enterprise zone day care and training credits | 21. | |
| 22. Research and development credit | 22. | |
| 23. Ohio historic preservation credit, nonrefundable carryforward portion | 23. | |
| 24. Total (add lines 13 through 23) | 24. | 107 00 |
| 25. Tax less additional credits (line 12 minus line 24; if less than -0-, enter -0-) | 25. | 2 025 00 |



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2015 Ohio Schedule of Credits

Nonrefundable and Refundable

Social Security no. of primary filer
[REDACTED]

15280233

Nonresident Credit

Date of nonresidency to State of residency

26. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) that was not earned or received in Ohio. Attach Ohio IT NRC if required.....26.
27. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3)27.
28. Divide line 26 by line 27 and enter the result here (four digits; do not round).
Multiply this factor by the amount on line 25 to calculate your nonresident credit28.

Resident Credit

29. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) subjected to tax by other states or the District of Columbia while you were an Ohio resident (limits apply).....29.
30. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3)30.
31. Divide line 29 by line 30 and enter the result here (four digits; do not round).
Multiply this factor by the amount on line 25
and enter the result here.....31.
32. Enter the 2015 income tax, less all credits other than withholding and estimated tax payments and overpayment carryforwards from previous years, paid to other states or the District of Columbia (limits apply).....32.
33. Enter the smaller of line 31 or line 32. This is your Ohio resident tax credit. If you filed a return for 2015 with a state(s) other than Ohio, enter the two-letter state abbreviation in the box(es) below33.

Grants

34. Manufacturing equipment grant34.
35. **Total nonrefundable credits and grants** (add lines 11, 24, 28, 33 and 34; enter here and on Ohio IT 1040, line 9)35.

107 00

Refundable Credits

36. Historic preservation credit36.
37. Business jobs credit.....37.
38. Pass-through entity credit38.
39. Motion picture production credit.....39.
40. Financial Institutions Tax (FIT) credit40.
41. **Total refundable credits** (add lines 36 through 40; enter here and on Ohio IT 1040, line 16).....41.

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Ohio

Department of
Taxation
Rev. 10/15**2015 Schedule J – Dependents Claimed
on the Universal IT 1040 Return**

15230133

Social Security no. of primary filer
[REDACTED]

Do not list below the primary filer and/or spouse reported on Ohio IT 1040. Use this schedule to claim dependents. If you have more than 15 dependents, complete additional copies of this schedule and include them with your income tax return. Abbreviate the "Dependent's relationship to you" below if there are not enough boxes to spell it out completely.

- | | | |
|---|--|--|
| 1. Dependent's Social Security no. (required) | Dependent's date of birth (MM/DD/YYYY) | Dependent's relationship to you (required) |
| [REDACTED] | 03/20/2002 | SON |
| Dependent's first name | M.I. Last name | |
| MICHAEL | KASUNICK | |
| 2. Dependent's Social Security no. (required) | Dependent's date of birth (MM/DD/YYYY) | Dependent's relationship to you (required) |
| [REDACTED] | 06/24/2004 | DAUGHTER |
| Dependent's first name | M.I. Last name | |
| JENNIFER | R KASUNICK | |
| 3. Dependent's Social Security no. (required) | Dependent's date of birth (MM/DD/YYYY) | Dependent's relationship to you (required) |
| Dependent's first name | M.I. Last name | |
| 4. Dependent's Social Security no. (required) | Dependent's date of birth (MM/DD/YYYY) | Dependent's relationship to you (required) |
| Dependent's first name | M.I. Last name | |
| 5. Dependent's Social Security no. (required) | Dependent's date of birth (MM/DD/YYYY) | Dependent's relationship to you (required) |
| Dependent's first name | M.I. Last name | |
| 6. Dependent's Social Security no. (required) | Dependent's date of birth (MM/DD/YYYY) | Dependent's relationship to you (required) |
| Dependent's first name | M.I. Last name | |
| 7. Dependent's Social Security no. (required) | Dependent's date of birth (MM/DD/YYYY) | Dependent's relationship to you (required) |
| Dependent's first name | M.I. Last name | |



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D-1

Fred Kasunick, president/owner of Ohio Energy Consultants was N.E Ohio sales manager for Constellation energy. After leaving, Fred contacted former employees to continue selling natural gas to businesses going door to door and converting leads and contacts established while working for former employer. Residential services will not be offered.

Customer inquires and complaints will be handled through Ohio Energy Consultants.

D-2

As a top performing sales rep, sales trainer and sales manger for Constellation Energy, Fred Kasunick has contacts and referrals with many business owners for their natural gas services all over N.E. Ohio. With a seasoned and well trained sales force of 4-6, they will bring with them all their contacts and leads.

D-3

President/Owner

Fred Kasunick

348 Plymouth Dr., Bay Village OH 44140

fmkasunick@aol.com

216-401-1862