

Form **1040** U.S. Individual Income Tax Return <sup>(99)</sup> **2015**

OMB No. 1545-0047 IRS Use Only - Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2015, or other tax year beginning

2015, ending

See separate instructions.

Your first name and initial

Last name

**BEBE A.**

**HEISKELL**

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

**4144 GARRETTS CHAPEL ROAD**

Apt. no.

▲ Make sure the SSNs, state and on line 8c are correct.

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

**CHICKAMAUGA, GA 30707**

President's 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.

Foreign country name

Foreign province/state/county

Foreign postal code

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). 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
- c Dependents:
 

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) If child under age 17, qualifying for child tax credit
<b>JADE</b>	<b>HEISKELL</b>	[REDACTED]	<b>DAUGHTER</b>	
- d Total number of exemptions claimed

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

**Income**

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2 STMT 6
- 8a Taxable interest. Attach Schedule B if required 7 96,191.
- 8b Tax-exempt interest. Do not include on line 8a 8a 93.
- 9a Ordinary dividends. Attach Schedule B if required 9a
- 9b Qualified dividends 9b
- 10 Taxable refunds, credits, or offsets of state and local income taxes STMT 3 STMT 4 10 1,181.
- 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 ▶  13
- 14 Other gains or (losses). Attach Form 4797 14
- 15a IRA distributions 15a b Taxable amount 15b 14,370.
- 16a Pensions and annuities 16a b Taxable amount 16b
- 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 -17,733.
- 18 Farm income or (loss). Attach Schedule F 18
- 19 Unemployment compensation 19
- 20a Social security benefits 20a 27,594. b Taxable amount 20b 23,455.
- 21 Other income. List type and amount SEE STATEMENT 1 21 2,700.
- 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ 22 120,257.

**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 27 191.
- 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 31a b Recipient's SSN ▶
- 32 IRA deduction 32
- 33 Student loan interest deduction 33
- 34 Tuition and fees. Attach Form 8917 34
- 35 Domestic production activities deduction. Attach Form 8903 35
- 36 Add lines 23 through 35 36 191.
- 37 Subtract line 36 from line 22. This is your adjusted gross income ▶ 37 120,066.

510001 12-30-15

LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2015)



**Tax and Credits**

Standard Deduction for -  
● People who check any box on line 39a or 39b of 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

38	Amount from line 37 (adjusted gross income)	38	120,066.
39a	Check <input checked="" 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	39a	1
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here	39b	
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	20,236.
41	Subtract line 40 from line 38	41	99,830.
42	Exemptions. If line 38 is \$154,950 or less, multiply \$4,000 by the number on line 6d. Otherwise, see inst.	42	8,000.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	91,830.
44	Tax. Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	17,279.
45	Alternative minimum tax. Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	17,279.
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other 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	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	17,279.

**Other Taxes**

57	Self-employment tax. Attach Schedule SE	57	381.
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 type="checkbox"/>	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Inst.; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	17,660.

**Payments**

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	19,451.
65	2015 estimated tax payments and amount applied from 2014 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election 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 3962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	19,451.

**Refund**

Direct deposit? See instructions.

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	1,791.
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here	76a	1,791.
b	Routing number <input type="checkbox"/> Savings <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Account number <input type="checkbox"/>		
77	Amount of line 75 you want applied to your 2016 estimated tax	77	

**Amount You Owe**

78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	
79	Estimated tax penalty (see instructions)	79	

**Third Party Designee**

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

**Sign Here**

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

Under penalties perjury, I declare that I prepared this return and accompanying schedules or statements in accordance with the law and regulations. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature: \_\_\_\_\_ Date: \_\_\_\_\_ Your occupation: **COMMISSIONER** 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: \_\_\_\_\_

**Paid Preparer Use Only**

Print/Type preparer's name: \_\_\_\_\_ Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check  if self-employed PTIN: \_\_\_\_\_

Firm's name: \_\_\_\_\_ Firm's EIN: \_\_\_\_\_

Firm's address: \_\_\_\_\_ Phone no: \_\_\_\_\_



**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on Form 1040

**Itemized Deductions**

Information about Schedule A and its separate instructions is at [www.irs.gov/schedulea](http://www.irs.gov/schedulea).  
Attach to Form 1040.

OMB No. 1545-0047

**2015**  
Attachment  
Sequence No. 07

Your social security number

**BEBE A. HEISKELL**

<b>Medical and Dental Expenses</b>		<b>Caution:</b> Do not include expenses reimbursed or paid by others.	
1	Medical and dental expenses (see instructions)	SEE STATEMENT 11	18,817.
2	Enter amount from Form 1040, line 38	2 120,066.	
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		9,005.
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		9,812.
<b>Taxes You Paid</b>		<b>State and local (check only one box):</b>	
a	<input checked="" type="checkbox"/> income taxes, or	SEE STATEMENT 8	5,386.
b	<input type="checkbox"/> General sales taxes		
6	Real estate taxes (see instructions)	6	1,385.
7	Personal property taxes	7	117.
8	Other taxes. List type and amount	8	
9	Add lines 5 through 8	9	6,888.
<b>Interest You Paid</b>		<b>Home mortgage interest and points reported to you on Form 1098</b>	
10	Home mortgage interest and points reported to you on Form 1098	STMT 10	2,529.
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		
<b>Note:</b> Your mortgage interest deduction may be limited (see instructions).		11	
12	Points not reported to you on Form 1098. See instructions for special rules	12	84. STMT 9
13	Mortgage insurance premiums (see instructions)	13	
14	Investment interest. Attach Form 4952 if required. (See instructions.)	14	
15	Add lines 10 through 14	15	2,613.
<b>Gifts to Charity</b>		<b>Gifts by cash or check. If you made any gift of \$250 or more, see instructions</b>	
16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	923.
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	923.
<b>Casualty and Theft Losses</b>		<b>Casualty or theft loss(es). Attach Form 4684. (See instructions.)</b>	
20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	
<b>Job Expenses and Certain Miscellaneous Deductions</b>		<b>Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.)</b>	
21	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.)	21	
22	Tax preparation fees	22	
23	Other expenses - investment, safe deposit box, etc. List type and amount	23	
24	Add lines 21 through 23	24	
25	Enter amount from Form 1040, line 38	25	
26	Multiply line 25 by 2% (.02)	26	
27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	
<b>Other Miscellaneous Deductions</b>		<b>Other - from list in instructions. List type and amount</b>	
28	Other - from list in instructions. List type and amount	28	
<b>Total Itemized Deductions</b>		<b>Is Form 1040, line 38, over \$154,950?</b>	
		<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		20,236.



**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

Information about Schedule SE and its separate instructions is at [www.irs.gov/schedulese](http://www.irs.gov/schedulese).

Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2015**

Attachment  
Sequence No. 17

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

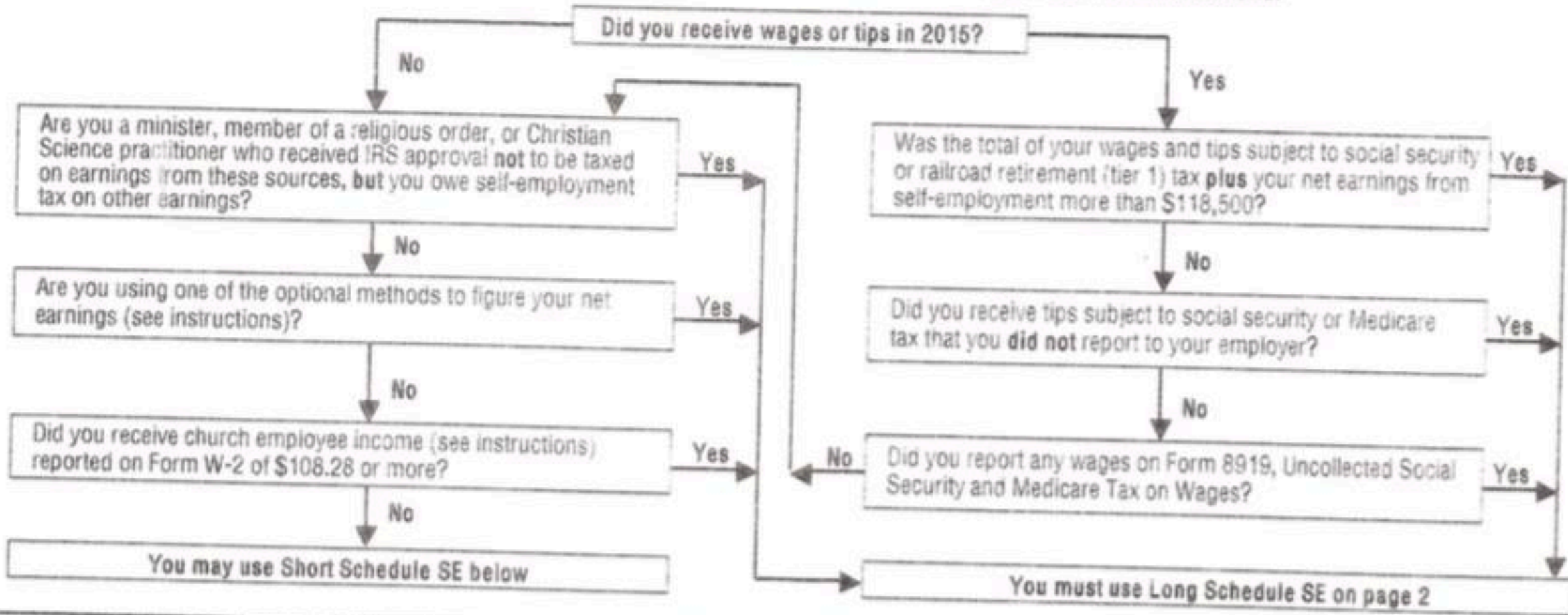
Social security number of  
person with self-employment  
income

**BEBE A. HEISKELL**

Before you begin: To determine if you must file Schedule SE, see the instructions.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**

Note. Use this flowchart only if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



**Section A-Short Schedule SE. Caution.** Read above to see if you can use Short Schedule SE.

<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
<b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b	
<b>2</b> Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report <b>STMT 13</b>	2	2,700.
<b>3</b> Combine lines 1a, 1b, and 2	3	2,700.
<b>4</b> Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b <b>Note.</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4	2,493.
<b>5</b> Self-employment tax. If the amount on line 4 is: • \$118,500 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57, or Form 1040NR, line 55 • More than \$118,500, multiply line 4 by 2.9% (.029). Then, add \$14,694 to the result. Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55	5	381.
<b>6</b> Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6	191.

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

Schedule SE (Form 1040) 2015



**SCHEDULE E**  
**(Form 1040)**

**Supplemental Income and Loss**

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

OMB No. 1545-0074

**2015**

Department of the Treasury  
Internal Revenue Service (99)

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

Attachment  
Sequence No. **13**

▶ Information about Schedule E and its separate instructions is at [www.irs.gov/schedulee](http://www.irs.gov/schedulee).

Name(s) shown on return

Your social security number

**BEBE A. HEISKELL**

**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** MEADOWBROOK DRIVE, GA

**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	B	C
<b>A</b> 1		365		
<b>B</b>				
<b>C</b>				

**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
<b>3</b> Rents received	3	37,574.		
<b>4</b> Royalties received	4			
<b>Expenses:</b>				
<b>5</b> Advertising	5			
<b>6</b> Auto and travel (see instructions)	6			
<b>7</b> Cleaning and maintenance	7	300.		
<b>8</b> Commissions	8			
<b>9</b> Insurance	9	4,496.		
<b>10</b> Legal and other professional fees	10			
<b>11</b> Management fees	11	25,500.		
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	12	2,791.		
<b>13</b> Other interest	13			
<b>14</b> Repairs	14	6,326.		
<b>15</b> Supplies	15	848.		
<b>16</b> Taxes	16	2,095.		
<b>17</b> Utilities	17	3,775.		
<b>18</b> Depreciation expense or depletion	18	10,545.		
<b>19</b> Other (list) ▶ <b>STMT 12</b>	19	1,673.		
<b>20</b> Total expenses. Add lines 5 through 19	20	58,349.		
<b>21</b> 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	-20,775.		
<b>22</b> Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	17,733.		
<b>23a</b> Total of all amounts reported on line 3 for all rental properties	23a	37,574.		
<b>b</b> Total of all amounts reported on line 4 for all royalty properties	23b			
<b>c</b> Total of all amounts reported on line 12 for all properties	23c	2,791.		
<b>d</b> Total of all amounts reported on line 18 for all properties	23d	10,545.		
<b>e</b> Total of all amounts reported on line 20 for all properties	23e	58,349.		
<b>24</b> Income. Add positive amounts shown on line 21. Do not include any losses	24			0.
<b>25</b> Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			17,733.
<b>26</b> 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			-17,733.

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2015



**SCHEDULE B**  
(Form 1040A or 1040)

**Interest and Ordinary Dividends**

OMB No. 1545-0047

**2015**

Attachment  
Sequence No. 08

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040A or 1040.

▶ Information about Schedule B and its instructions is at [www.irs.gov/scheduleb](http://www.irs.gov/scheduleb)

Your soc. sec. number

**BEBE A. HEISKELL**

**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 and list this interest first. Also, show that buyer's social security number and address ▶

IA AMERICAN LIFE INSURANCE CO  
TENNESSEE VALLEY FEDERAL C.U.

Amount

38.  
55.

1

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

2

93.

3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815

3

4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶

4

93.

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

**Part II  
Ordinary  
Dividends**

5 List name of payer ▶

Amount

5

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.

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

6

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

**Part III  
Foreign  
Accounts  
and  
Trusts**

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.

Yes No

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

X

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

X

527501  
09-24-15

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

Schedule B (Form 1040A or 1040) 2015



**Passive Activity Loss Limitations**

CMB No. 1248-1008

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.  
▶ Attach to Form 1040 or Form 1041.

**2015**

Attachment  
Sequence No. **88**

Name(s) shown on return

Identifying number

**BEBE A. HEISKELL**

**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))		
1b	Activities with net loss (enter the amount from Worksheet 1, column (b))	20,775	
1c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	21,278	
1d	Combine lines 1a, 1b, and 1c		-42,053.

**Commercial Revitalization Deductions From Rental Real Estate Activities**

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

**All Other Passive Activities**

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

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		-42,053.
---	---	--	----------

- 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		42,053.
6	Enter \$150,000. If married filing separately, see instructions	150,000.	
7	Enter modified adjusted gross income, but not less than zero (see instructions) 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.	114,535.	STATEMENT 19
8	Subtract line 7 from line 6	35,465.	
9	Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions		17,733.
10	Enter the smaller of line 5 or line 9 If line 2c is a loss, go to Part III. Otherwise, go to line 15.		17,733.

**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		

**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	SEE STATEMENT 18	17,733.



ALTERNATIVE MINIMUM TAX  
**Passive Activity Loss Limitations**

OMB No. 1545-1008

**2015**

Attachment Sequence No. **88**

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](http://www.irs.gov/form8582).

Name(s) shown on return

Identifying number

**BEBE A. HEISKELL**

**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))	1a	
1b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	( 20,777 )
1c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	( 26,351 )
1d	Combine lines 1a, 1b, and 1c	1d	-47,128.

**Commercial Revitalization Deductions From Rental Real Estate Activities**

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

**All Other Passive Activities**

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

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	-47,128.
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- 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	5	47,128.
6	Enter \$150,000. If married filing separately, see instructions	6	150,000.
7	Enter modified adjusted gross income, but not less than zero (see instructions) 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.	7	114,535.
8	Subtract line 7 from line 6	8	35,465.
9	Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions	9	17,733.
10	Enter the smaller of line 5 or line 9 If line 2c is a loss, go to Part III. Otherwise, go to line 15.	10	17,733.

**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	11	
12	Enter the loss from line 4	12	
13	Reduce line 12 by the amount on line 10	13	
14	Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	

**Part IV Total Losses Allowed**

15	Add the income, if any, on lines 1a and 3a and enter the total	15	
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	16	SEE STATEMENT 24 17,733.