

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning _____, 2013, ending _____, 20

Your first name and initial: **JAMES R** Last name: **CRAIG** Your social security number: [REDACTED]

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. **328 EMERSON STREET** Apt. no. **1**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **PITTSBURGH, PA 15206**

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

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

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			
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here

d Total number of exemptions claimed **1**

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends	9b	
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	11,082.
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	
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	
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	11,082.

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	783.
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 ▶ Recipient's SSN ▶ _____	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	878.
34	Tuition and fees. Attach Form 8917	34	4,000.
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	5,661.
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	5,421.

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for Tax and Credits, with amounts like 5,421 and 6,100.

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-61 for Other Taxes, with amounts like 1,566.

Payments

Table with 3 columns: Line number, Description, and Amount. Includes lines 62-72 for Payments, with amounts like 311.

Refund

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-75 for Refund, with amount 1,255.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes line 77 for Amount You Owe.

Third Party Designee

Form section for Third Party Designee with fields for name, phone, and identification number.

Sign Here

Signature section with fields for taxpayer and spouse signatures, dates, and occupations.

Paid Preparer Use Only

Form section for Paid Preparer Use Only with fields for name, signature, date, and firm information.

**SCHEDULE C
(Form 1040)**

**Profit or Loss From Business
(Sole Proprietorship)**

OMB No. 1545-0074

2013
Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

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

Name of proprietor

JAMES CRAIG

Social security number (SSN)



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

LAW PRACTICE

► 5 | 4 | 1 | 1 | 0 | 0

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

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

E Business address (including suite or room no.) ►

City, town or post office, state, and ZIP code

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

G Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on losses . . . Yes No

H If you started or acquired this business during 2013, check here . . . Yes No

I Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) . . . Yes No

J If "Yes," did you or will you file required Forms 1099? . . . Yes No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	► <input type="checkbox"/>	1	11,582.
2 Returns and allowances		2	
3 Subtract line 2 from line 1		3	11,582.
4 Cost of goods sold (from line 42)		4	
5 Gross profit. Subtract line 4 from line 3		5	11,582.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	
7 Gross income. Add lines 5 and 6	►	7	11,582.

Part II Expenses

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

8 Advertising	8		18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions).	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	
			b Reserved for future use	27b	

28 **Total expenses** before expenses for business use of home. Add lines 8 through 27a

29 Tentative profit or (loss). Subtract line 28 from line 7

30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).
Simplified method filers only: enter the total square footage of: (a) your home: 1,600
 and (b) the part of your home used for business: 100. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30

31 **Net profit or (loss).** Subtract line 30 from line 29.
 • If a profit, enter on both **Form 1040, line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3**.
 • If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).
 • If you checked 32a, enter the loss on both **Form 1040, line 12**, (or **Form 1040NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3**.
 • If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

32a All investment is at risk.
32b Some investment is not at risk.

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

Social security number of person with self-employment income

JAMES R CRAIG

Section B—Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I

Table with 13 rows (1a-13) and 2 columns. Row 1a: Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Row 1b: 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. Row 2: Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Row 3: Combine lines 1a, 1b, and 2. Row 4a: If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. Row 4b: If you elect one or both of the optional methods, enter the total of lines 15 and 17 here. Row 4c: Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue. Row 5a: Enter your church employee income from Form W-2. See instructions for definition of church employee income. Row 5b: Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-. Row 6: Add lines 4c and 5b. Row 7: Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2013. Row 8a: Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$113,700 or more, skip lines 8b through 10, and go to line 11. Row 8b: Unreported tips subject to social security tax (from Form 4137, line 10). Row 8c: Wages subject to social security tax (from Form 8919, line 10). Row 8d: Add lines 8a, 8b, and 8c. Row 9: Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11. Row 10: Multiply the smaller of line 6 or line 9 by 12.4% (.124). Row 11: Multiply line 6 by 2.9% (.029). Row 12: Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54. Row 13: Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27.

Part II Optional Methods To Figure Net Earnings (see instructions)

Table with 3 rows (14-17) and 2 columns. Row 14: Maximum income for optional methods. Row 15: Enter the smaller of: two-thirds (2/3) of gross farm income (not less than zero) or \$4,640. Also include this amount on line 4b above. Row 16: Subtract line 15 from line 14. Row 17: Enter the smaller of: two-thirds (2/3) of gross nonfarm income (not less than zero) or the amount on line 16. Also include this amount on line 4b above.

1 From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

2 From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

3 From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

4 From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

PA-40 - 2013
Pennsylvania Income Tax Return
ENTER ONE LETTER OR NUMBER IN EACH BOX

CRAIG

JAMES

R Occupation STUDENT

Occupation

APT 1

328 EMERSON STREET

PITTSBURGH

PA 15206

724-884-7203

02745

N Extension. N Amended Return.

R Residency Status.
PA Resident/Nonresident/Part-Year Resident
from to

S Single/Married, Filing Jointly/Married,
Filing Separately/Final Return

N Deceased

N Taxpayer Date of Death

N Spouse Date of Death

N Farmers.

School District Name PITTSBURGH.

1a Gross Compensation. Do not include exempt income, such as combat zone pay and qualifying retirement benefits. See the instructions.

1b Unreimbursed Employee Business Expenses.

1c Net Compensation. Subtract Line 1b from Line 1a.

2 Interest Income. Complete PA Schedule A if required.

3 Dividend and Capital Gains Distributions Income. Complete PA Schedule B if required.

4 Net Income or Loss from the Operation of a Business, Profession or Farm.

5 Net Gain or Loss from the Sale, Exchange or Disposition of Property.

6 Net Income or Loss from Rents, Royalties, Patents or Copyrights.

7 Estate or Trust Income. Complete and submit PA Schedule J.

8 Gambling and Lottery Winnings. Complete and submit PA Schedule T.

9 Total PA Taxable Income. Add only the positive income amounts from Lines 1c, 2, 3, 4, 5, 6, 7 and 8. DO NOT ADD any losses reported on Lines 4, 5 or 6.

10 Other Deductions. Enter the appropriate code for the type of deduction. See the instructions for additional information.

11 Adjusted PA Taxable Income. Subtract Line 10 from Line 9.

1a 0

1b 0

1c 0

2 0

3 0

4 11582

5 0

6 0

7 0

8 0

9 11582

10 0

11 11582



PA-40 - 2013

Social Security Number



Name(s) JAMES R CRAIG

- 12 PA Tax Liability. Multiply Line 11 by 3.07 percent (0.0307).
- 13 Total PA Tax Withheld. See the instructions.
- 14 Credit from your 2012 PA Income Tax return.
- 15 2013 Estimated Installment Payments. REV-459B included. N
- 16 2013 Extension Payment.
- 17 Nonresident Tax Withheld from your PA Schedule(s) NRK-1. (Nonresidents only)
- 18 Total Estimated Payments and Credits. Add Lines 14, 15, 16 and 17.
- Tax Forgiveness Credit. Submit PA Schedule SP.**
- 19a Filing Status: 01 Unmarried or Separated 02 Married 03 Deceased
- 19b Dependents, Part B, Line 2, PA Schedule SP
- 20 Total Eligibility Income from Part C, Line 11, PA Schedule SP.
- 21 Tax Forgiveness Credit from Part D, Line 16, PA Schedule SP.
- 22 Resident Credit. Submit your PA-Schedule(s) G-R with your PA Schedule(s) G-S, G-L and/or RK-1.
- 23 Total Other Credits. Submit your PA Schedule OC.
- 24 TOTAL PAYMENTS and CREDITS. Add Lines 13, 18, 21, 22 and 23.
- 25 USE TAX. Add amount. See instructions.
- 26 TAX DUE. If the total of Line 12 and Line 25 is more than line 24, enter the difference here.
- 27 Penalties and Interest. See the instructions. Enter Code:
If including form REV-1630/REV-1630A, mark the box. N
- 28 TOTAL PAYMENT DUE. See the instructions.
- 29 OVERPAYMENT. If Line 24 is more than the total of Line 12, Line 25 and Line 27, enter the difference here.
The total of Lines 30 through 36 must equal Line 29.
- 30 Refund - Amount of Line 29 you want as a check mailed to you. Refund
- 31 Credit - Amount of Line 29 you want as a credit to your 2014 estimated account.
- 32 Amount of Line 29 you want to donate to the PA Breast Cancer Coalition's Breast and Cervical Cancer Research Fund.
- 33 Amount of Line 29 you want to donate to the Wild Resource Conservation Fund.
- 34 Amount of Line 29 you want to donate to the Military Family Relief Assistance Program.
- 35 Amount of Line 29 you want to donate to the Governor Robert P. Casey Memorial Organ and Tissue Donation Awareness Trust Fund.
- 36 Amount of Line 29 you want to donate to the Juvenile (Type 1) Diabetes Cure Research Fund.

12		356
13		0
14		0
15		0
16		0
17		0
18		0
19a	01	
19b	00	
20		0
21		0
22		0
23		0
24		0
25		0
26		356
27		0
28		356
29		0
30		0
31		0
32		0
33		0
34		0
35		0
36		0

Signature(s). Under penalties of perjury, I (we) declare that I (we) have examined this return, including all accompanying schedules and statements, and to the best of my (our) belief, they are true, correct, and complete.

Your Signature	Spouse's Signature, if filing jointly
Preparer's Name and Telephone Number	Date

E-File Opt Out

Firm FEIN

Preparer's PTIN

SELF-PREPARED