PROCESSED

FORM 6 FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS 2016

Please print or type your name, mailing address, agency name, and position below:

FOR OFFICE USE ONLY: 234989

FLORIDA COMMISSION ON ETHICS

JUN 30 2017

RECEIVED

HAND DELIVERED

LAST NAME — FIRST NAME — MIDDLE NAME:
Artiles Frank Anthony

MAILING ADDRESS:
PO Box 570726

CITY: Miami, FL ZIP: 33257-0726 COUNTY: Miami-Dade

NAME OF AGENCY:
Florida Senate

NAME OF OFFICE OR POSITION HELD OR SOUGHT:
Elected Constitutional Officer, State Senator

CHECK IF THIS IS A FILING BY A CANDIDATE ☐

PART A -- NET WORTH

Please enter the value of your net worth as of December 31, 2016 or a more current date. [Note: Net worth is not calculated by subtracting your *reported* liabilities from your *reported* assets, so please see the instructions on page 3.]

My net worth as of December 31, 20 16 was $ 463,000.

PART B -- ASSETS

HOUSEHOLD GOODS AND PERSONAL EFFECTS:

Household goods and personal effects may be reported in a lump sum if their aggregate value exceeds $1,000. This category includes any of the following, if not held for investment purposes: jewelry; collections of stamps, guns, and numismatic items; art objects; household equipment and furnishings; clothing; other household items; and vehicles for personal use, whether owned or leased.

The aggregate value of my household goods and personal effects (described above) is $ 252,000

ASSETS INDIVIDUALLY VALUED AT OVER $1,000:

DESCRIPTION OF ASSET (specific description is required - see instructions p.4)	VALUE OF ASSET
Single Home, Southwood 5th ADDN, PB 8141 Lot 4, BLK 23, 8392 SW 165 Terr, PBay FL 33157	$550,000
ICMA, Mut. Funds, 777 N. Captial St. NE Washington DC 20002 (VT VantagePoint MP)	$17,000
Bank Accounts, CD's, BB&T, PO Box 200, Wilson, NC 27894	$15,000
Bank Accounts, Checking, BB&T, PO Box 200, Wilson, NC 27894	$38,000

PART C -- LIABILITIES

LIABILITIES IN EXCESS OF $1,000 (See instructions on page 4):

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY
Bus Motor Vehicle Lease, '14 GMC Arcadia (GM Financial, PO Box 398045, MInn. MN 55439)	$29,000
Student Loans (Navient, PO Box 13611, Philadelphia, PA 19101)	$12,000
Student Loans (ACS, PO Box 7051, Utica, NY 13504-7051)	$95,000
Home Mortgage (Chase, PO Box 78420, Phoenix, AZ, 85062)	$235,000

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY

PART D -- INCOME

Identify each separate source and amount of income which exceeded $1,000 during the year, including secondary sources of income. Or attach a complete copy of your 2016 federal income tax return, including all W2s, schedules, and attachments. Please redact any social security or account numbers before attaching your returns, as the law requires these documents be posted to the Commission's website.

☑ I elect to file a copy of my 2016 federal income tax return and all W2's, schedules, and attachments.
[If you check this box and attach a copy of your 2016 tax return, you need not complete the remainder of Part D.]

PRIMARY SOURCES OF INCOME (See instructions on page 5):

NAME OF SOURCE OF INCOME EXCEEDING $1,000	ADDRESS OF SOURCE OF INCOME	AMOUNT

SECONDARY SOURCES OF INCOME [Major customers, clients, etc., of businesses owned by reporting person--see instructions on page 5]:

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

PART E -- INTERESTS IN SPECIFIED BUSINESSES [Instructions on page 6]

	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2	BUSINESS ENTITY # 3
NAME OF BUSINESS ENTITY			
ADDRESS OF BUSINESS ENTITY			
PRINCIPAL BUSINESS ACTIVITY			
POSITION HELD WITH ENTITY			
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS			
NATURE OF MY OWNERSHIP INTEREST			

PART F - TRAINING

For officers required to complete annual ethics training pursuant to section 112.3142, F.S.

☑ **I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.**

OATH

I, the person whose name appears at the beginning of this form, do depose on oath or affirmation and say that the information disclosed on this form and any attachments hereto is true, accurate, and complete.

RAFAEL PLASENCIA
Notary Public - State of Florida
My Comm. Expires May 5, 2018
Commission # FF 119513

SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE

STATE OF FLORIDA
COUNTY OF Miami Dade

Sworn to (or affirmed) and subscribed before me this 28th day of June, 20 17 by Frank Artiles.

(Signature of Notary Public--State of Florida)

RAFAEL PLASENCIA
(Print, Type, or Stamp Commissioned Name of Notary Public)

Personally Known ____ *OR* Produced Identification ____

Type of Identification Produced ____

RAFAEL PLASENCIA
Notary Public - State of Florida
My Comm. Expires May 5, 2018
Commission # FF 119513

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, _____, prepared the CE Form 6 in accordance with Art. II, Sec. 8, Florida Constitution, Section 112.3144, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

Signature _____ Date _____

Preparation of this form by a CPA or attorney does not relieve the filer of the responsibility to sign the form under oath.

IF ANY OF PARTS A THROUGH E ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE ☐

Continued Form 6 for Frank Artiles

Assets

Bank Accounts, Savings, BB&T, PO Box 200, Wilson NC, 27894	$20,000

Liabilities

Vessel Installment Loan, MT&T Bank, PO Box 62082 Baltimore MD 21261	$58,000

Form **1040** Department of the Treasury - Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2016** OMB No. 1545-0074 IRS Use Only-Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2016, or other tax year beginning , 2016, ending , 20 See separate instructions.

Your first name and initial	Last name	Your social security number
FRANK A	ARTILES	[redacted]
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
AIMEE N	ARTILES	[redacted]

Home address (number and street). Apt. no.
9690 SW 119 Court

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

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
Miami FL 33186

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

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 Check only one box.
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:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) Chk if child under age 17 qualifying for child tax credit (see instructions)
ISABELLA	ARTILES	[redacted]	Daughter	☒
GIAVANNA	ARTILES		Daughter	☒
				☐
				☐

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

d Total number of exemptions claimed

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:
Add numbers on lines above ▶: 4

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	58,646
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	1,062
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	
16a	Pensions and annuities 16a	b Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	89,015
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		21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	148,723

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	75
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	
33	Student loan interest deduction	33	945
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	1,020
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	147,703

Tax and Credits	38	Amount from line 37 (adjusted gross income)		38	147,703
	39a	Check if: ☐ You were born before January 2, 1952, ☐ Blind. ☐ Spouse was born before January 2, 1952, ☐ Blind. } Total boxes checked ▶ 39a			
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐			
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, $9,300	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40	12,600
	41	Subtract line 40 from line 38		41	135,103
	42	**Exemptions.** If line 38 is $155,650 or less, multiply $4,050 by the number on line 6d. Otherwise, see instructions		42	16,200
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	118,903
	44	**Tax** (see instructions). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐		44	21,268
	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	21,268
	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	100	
	53	Residential energy credit. Attach Form 5695	53		
	54	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	54		
	55	Add lines 48 through 54. These are your **total credits**		55	100
	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶		56	21,168
Other Taxes	57	Self-employment tax. Attach Schedule SE		57	150
	58	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919		58	
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		59	
	60 a	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 ☒		61	
	62	Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s)		62	
	63	Add lines 56 through 62. This is your **total tax** ▶		63	21,318
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64	5,134	
If you have a qualifying child, attach Schedule EIC.	65	2016 estimated tax payments and amount applied from 2015 return	65		
	66a	***Earned income credit (EIC)***	66a		
	b	Nontaxable combat pay election 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 ☐ 2439 b ☒ Reserved c ☐ 8885 d ☐	73		
	74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶		74	5,134
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**		75	
	76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		76a	
Direct deposit? See instructions.	▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings			
	▶ d	Account number			
	77	Amount of line 75 you want **applied to your 2017 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	16,196
	79	Estimated tax penalty (see instructions)	79	12	

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

Designee's name ▶ DENNIS J CHIN CPA Phone no. ▶ 305-255-1040 Personal identification number (PIN) ▶ [redacted]

Sign Here 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 accurately list all amount and sources of income I received during the tax year. 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
77378	06-20-2017	CONSULTANT	786-486-7339
Spouse's signature. If a joint return, both must sign.	**Date**	**Spouse's occupation**	**Identity Protection PIN (see inst.)**
04709	06-20-2017	ATTORNEY	[redacted]

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

Paid Preparer Use Only

Preparer's signature	Date	Check ☒ if self-employed	PTIN
DENNIS J CHIN CPA	06-20-2017		P00235455
Print/Type preparer's name DENNIS J CHIN CPA			
Firm's name ▶ DENNIS J CHIN CPA		Firm's EIN ▶	65-0120199
Firm's address ▶ 13501 SW 128TH ST STE 109 MIAMI, FL 33186-5862		Phone no.	305-255-1040

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

► Information about Schedule C and its separate instructions is at *www.irs.gov/schedulec.*

► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2016

Attachment Sequence No. **09**

Name of proprietor	Social security number (SSN)
FRANK A ARTILES	[redacted]

A Principal business or profession, including product or service (see instructions)	B Enter code from instructions
INSURANCE ADJUSTER	► 524290

C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), (see instr.)
ATLAS CONSULTANTS	68-0618912

E Business address (including suite or room no.) ► 9690 SW 119 Court
City, town or post office, state, and ZIP code Miami, FL 33186

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

G Did you "materially participate" in the operation of this business during 2016? If "No," see instructions for limit on losses . . . [X] Yes [ ] No

H If you started or acquired this business during 2016, check here . . . . . ► [ ]

I Did you make any payments in 2016 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 ► [ ]	1	186,000
2	Returns and allowances	2	0
3	Subtract line 2 from line 1	3	186,000
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	186,000
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	186,000

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8	1,850	18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9	7,750	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10	171,000	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	1,738
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	700
b	Other	16b		b	Deductible meals and entertainment (see instructions)	24b	
17	Legal and professional services	17	1,000	25	Utilities	25	
				26	Wages (less employment credits)	26	
				27 a	Other expenses (from line 48)	27a	900
				b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ►	28	184,938
29	Tentative profit or (loss). Subtract line 28 from line 7	29	1,062
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: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	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.	31	1,062
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(s) FRANK A ARTILES | SSN [redacted]

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . ☐ Yes ☐ No

35	*Inventory at beginning of year. If different from last year's closing inventory, attach explanation*	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 10-15-2009

44 Of the total number of miles you drove your vehicle during 2016, enter the number of miles you used your vehicle for:

a Business 14,352 b *Commuting (see instructions)* _____ c Other _____

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

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

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

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

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

Dues and Subscriptions	900

48 **Total other expenses.** Enter here and on line 27a . . . 48 900

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

2016

Attachment Sequence No. **13**

Name(s) shown on return

FRANK A & AIMEE N ARTILES

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 2016 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	8392 SW 165TH TERR., Miami, FL 33157
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	1		A	365	0	☐
B			B			☐
C			C			☐

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	33,200		
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9	7,500		
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12	8,517		
13 Other interest	13			
14 Repairs	14	4,900		
15 Supplies	15			
16 Taxes	16	7,482		
17 Utilities	17			
18 Depreciation expense or depletion	18	10,181		
19 Other (list) ►	19			
20 *Total expenses. Add lines 5 through 19*	20	38,580		
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	(5,380)		
22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	(426)	( )	( )

23a Total of all amounts reported on line 3 for all rental properties	23a	33,200	
b Total of all amounts reported on line 4 for all royalty properties	23b	0	
c Total of all amounts reported on line 12 for all properties	23c	8,517	
d Total of all amounts reported on line 18 for all properties	23d	10,181	
e Total of all amounts reported on line 20 for all properties	23e	38,580	

24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	0
25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(426)
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	(426)

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

FRANK A & AIMEE N ARTILES

Your social security number [redacted]

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	ARTILES 2 SOLUTIONS LLC	P	☐	14-1850644	☐
B	ARTILES 2 SOLUTIONS LLC	P	☐	14-1850644	☐
C	SIRVANTI LLC	S	☐	81-4522571	☐
D			☐		☐

	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					66,498
B					16,625
C					6,318
D					
29a Totals					89,441
b Totals					

30	Add columns (g) and (j) of line 29a	30	89,441
31	Add columns (f), (h), and (i) of line 29b	31	( )
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	89,441

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	(f) Other income 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	89,015
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	

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.*

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2016

Attachment Sequence No. **17**

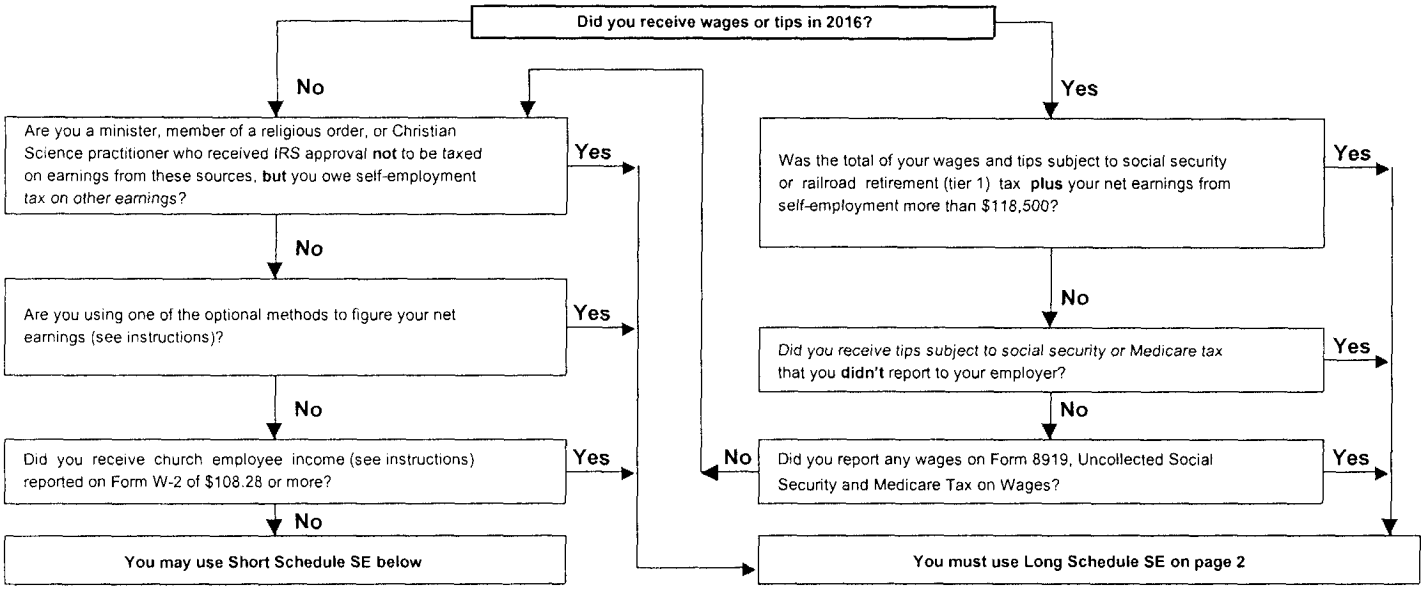
Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)
FRANK A ARTILES

Social security number of person with **self-employment** income ► [redacted]

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.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
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	( )
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. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	1,062
3	Combine lines 1a, 1b, and 2	3	1,062
4	Multiply line 3 by 92.35% (0.9235). If less than $400, you do not owe self-employment tax; **don't** file this schedule unless you have an amount on line 1b ►	4	981
	Note. If line 4 is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.		
5	**Self-employment tax.** If the amount on line 4 is: • $118,500 or less, multiply line 4 by 15.3% (0.153). 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% (0.029). Then, add $14,694 to the result. Enter the total here and on **Form 1040, line 57,** or **Form 1040NR, line 55**	5	150
6	**Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (0.50). Enter the result here and on **Form 1040, line 27, or Form 1040NR, line 27**	6	75

For Paperwork Reduction Act Notice, see your tax return instructions. **Schedule SE (Form 1040) 2016**

EEA

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

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.*

OMB No. 1545-1008

2016

Attachment Sequence No. **88**

Name(s) shown on return

FRANK A & AIMEE N ARTILES

Identifying number

[redacted]

Part I 2016 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			
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(5,380)		
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	( )		
d	Combine lines 1a, 1b, and 1c			1d	(5,380)

Commercial Revitalization Deductions From Rental Real Estate Activities

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

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a			
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	( )		
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	( )		
d	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	(5,380)

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	5,380
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 inst.)	7	149,149		
	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	8	851		
9	Multiply line 8 by 50% (0.5). **Do not** enter more than $25,000. If married filing separately, see instructions			9	426
10	Enter the **smaller** of line 5 or line 9			10	426

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	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 2016.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	426

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at *www.irs.gov/form4562.*

OMB No. 1545-0172

2016

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
FRANK A & AIMEE N ARTILES	RENTAL HOUSE	[redacted]

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2015 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12 ▶	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2016	17	10,181
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B - Assets Placed in Service During 2016 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C - Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	10,181
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Form **8867**

Department of the Treasury
Internal Revenue Service

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), Child Tax Credit (CTC), and American Opportunity Tax Credit (AOTC)

▶ **To be completed by preparer and filed with Form 1040, 1040A, 1040EZ, 1040NR, 1040SS, or 1040PR.**

▶ **Information about Form 8867 and its separate instructions is at *www.irs.gov/form8867.***

OMB No. 1545-1629

2016

Attachment Sequence No. **70**

Taxpayer name(s) shown on return

FRANK A & AIMEE N ARTILES

Taxpayer identification number

[redacted]

Enter preparer's name and PTIN

DENNIS J CHIN CPA P00235455

Due Diligence Requirements

Please complete the appropriate column for all credits claimed on this return (check all that apply).	EIC	CTC/ACTC	AOTC
1 Did you complete the return based on information for tax year 2016 provided by the taxpayer or reasonably obtained by you?	☐ Yes ☐ No	☒ Yes ☐ No	☐ Yes ☐ No
2 Did you complete the applicable EIC and/or CTC/ACTC worksheets found in the Form 1040, 1040A, 1040EZ, or 1040NR instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☐ Yes ☐ No	☒ Yes ☐ No	☐ Yes ☐ No
3 Did you satisfy the knowledge requirement? Answer "Yes" only if you can answer "Yes" to both 3a and 3b. To meet the knowledge requirement, did you:	☐ Yes ☐ No	☒ Yes ☐ No	☐ Yes ☐ No
a Interview the taxpayer, ask adequate questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s)?	☐ Yes ☐ No	☒ Yes ☐ No	☐ Yes ☐ No
b Review adequate information to determine that the taxpayer is eligible to claim the credit(s) and in what amount?	☐ Yes ☐ No	☒ Yes ☐ No	☐ Yes ☐ No
4 Did any information provided by the taxpayer, a third party, or reasonably known to you in connection with preparing the return appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	☐ Yes ☐ No	☐ Yes ☒ No	☐ Yes ☐ No
a Did you make reasonable inquiries to determine the correct or complete information?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
b Did you document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
5 Did you satisfy the record retention requirement? To meet the record retention requirement, did you keep a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility or to compute the amount for the credit(s)?	☐ Yes ☐ No	☒ Yes ☐ No	☐ Yes ☐ No
In addition to your notes from the interview with the taxpayer, list those documents, if any, that you relied on. Form 8867,			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for and the amount of the credit(s) claimed on the return?	☐ Yes ☐ No	☒ Yes ☐ No	☐ Yes ☐ No
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	☐ Yes ☐ No	☒ Yes ☐ No	☐ Yes ☐ No
a Did you complete the required recertification form(s)?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
8 If the taxpayer is reporting self-employment income, did you ask adequate questions to prepare a complete and correct Form 1040, Schedule C?	☐ Yes ☐ No	☒ Yes ☐ No	☐ Yes ☐ No

Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to question 10.)

	EIC	CTC/ACTC	AOTC
9a Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tie-breaker rules), and have you determined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is claimed?	☐ Yes ☐ No		
b Did you explain to the taxpayer that he/she may not claim the EIC if the taxpayer has not lived with the child for over half the year, even if the taxpayer has supported the child?	☐ Yes ☐ No		

Due Diligence Questions for Returns Claiming CTC and/or additional CTC (If the return does not claim CTC or Additional CTC, go to question 11.)

10a Does the child reside with the taxpayer who is claiming the CTC/ACTC? (If "Yes," go to question 10c. If "No," answer question 10b.)		☒ Yes ☐ No	
b Did you ask if there is an active Form 8332, Release/Revocation of Claim to Exemption for Child by Custodial Parent, or a similar statement in place and, if applicable, did you attach it to the return?		☐ Yes ☐ No	
c Have you determined that the taxpayer has not released the claim to another person?		☒ Yes ☐ No	

Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to *Credit Eligibility Certification.*)

11 Did the taxpayer provide substantiation such as a Form 1098-T and receipts for the qualified tuition and related expenses for the claimed AOTC?			☐ Yes ☐ No

► **You have complied with all due diligence requirements with respect to the credits claimed on the return of the taxpayer identified above if you:**

A. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for all credits claimed;

B. Submit Form 8867 in the manner required;

C. Interview the taxpayer, ask adequate questions, document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and in what amount(s); **and**

D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention.*

1. A copy of Form 8867,
2. The applicable worksheet(s) or your own worksheet(s) for any credits claimed,
3. Copies of any taxpayer documents you may have relied upon to determine eligibility for and the amount of the credit(s),
4. A record of how, when, and from whom the information used to prepare this form and worksheet(s) was obtained, and
5. A record of any additional questions you may have asked to determine eligibility for and amount of the credits, and the taxpayer's answers.

► **If you have not complied with all due diligence requirements for all credits claimed, you may have to pay a $510 penalty for each credit for which you have failed to comply.**

Credit Eligibility Certification

12 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct and complete?			☒ Yes ☐ No