

Exhibit 1

The Breakdown of Calculation

Name of Transferor: Drake W.
 Name of Co Transferor: Megan W. (Separate 8288 B is attached)
 Property Address: 123 Street Drive Florida US 91250
 Disposition Date: May 1, 2017

Particulars		Total	Drake W.	Megan W.
Sale Price:		\$ 340,000.00	\$ 170,000.00	\$ 170,000.00
Less: Closing Fee		\$ 2,500.00	\$ 1,250.00	\$ 1,250.00
Commission		\$ 17,000.00	\$ 8,500.00	\$ 8,500.00
State Gross Receipts tax on Sales Commission		\$ 1,350.00	\$ 675.00	\$ 675.00
Net Proceeds of Disposition	A	\$ 319,150.00	\$ 159,575.00	\$ 159,575.00
Purchase Date:		Feb 01, 2013		
Purchase Price		\$ 249,500.00	\$ 124,750.00	\$ 124,750.00
Add: Sellement Charges to Buyer		\$ 782.26	\$ 391.13	\$ 391.13
Improvements		\$ 51,116.24	\$ 25,558.12	\$ 25,558.12
Original Cost	B	\$ 301,398.50	\$ 150,699.25	\$ 150,699.25
Less: Depreciation				
Year 2013		\$ 284.41	\$ 142.21	\$ 142.21
Year 2014		\$ 7,677.82	\$ 3,838.91	\$ 3,838.91
Year 2015		\$ 8,653.67	\$ 4,326.84	\$ 4,326.84
Year 2016		\$ 8,587.21	\$ 4,293.61	\$ 4,293.61
Total Depreciation	C	\$ 25,203.11	\$ 12,601.56	\$ 12,601.56
Cost Basis (D)	D	\$ 276,195.39	\$ 138,097.70	\$ 138,097.70
Gain on Sale (A-D)	A-D	\$ 42,954.61	\$ 21,477.31	\$ 21,477.31
Allocated to:				
Recapture of Depreciation Section 1250		\$ 25,203.11	\$ 12,601.56	\$ 12,601.56
Maximum Tax Rate		25%		
Tax	E	\$ 6,300.78	\$ 3,150.39	\$ 3,150.39
Long Term Capital Gain		\$ 17,751.50	\$ 8,875.75	\$ 8,875.75
Maximum Tax Rate		20%		
Tax	F	\$ 3,550.30	\$ 1,775.15	\$ 1,775.15
Combined Maximum Tax	E + F	\$ 9,851.08	\$ 4,925.54	\$ 4,925.54