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Filing date: **12/30/2010**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE  
BEFORE THE TRADEMARK TRIAL AND APPEAL BOARD

|                        |  |
|------------------------|--|
| Proceeding             | 91192118   |
| Party                  | Plaintiff<br>LFP IP, LLC   |
| Correspondence Address | JONATHAN W. BROWN<br>LIPSITZ GREEN SCIME CAMBRIA LLP<br>42 DELAWARE AVENUE , SUITE 120<br>BUFFALO, NY 14202<br>UNITED STATES<br>ip@lglaw.com |
| Submission             | Other Motions/Papers   |
| Filer's Name           | Jonathan W. Brown  |
| Filer's e-mail         | jbrown@lglaw.com   |
| Signature              | /Jonathan W. Brown/  |
| Date                   | 12/30/2010   |
| Attachments            | int115.PDF ( 19 pages )(588061 bytes )   |

IN THE UNITED STATES PATENT AND  
TRADEMARK OFFICE BEFORE THE  
TRADEMARK TRIAL AND APPEAL BOARD

|  |   |
|--|---|
| LFP IP, LLC,<br><br>Plaintiff/Opposer<br><br>v.<br><br>LEGAL HUSTLERS, LLC,<br><br>Defendant/Applicant | Opposition No.: 91192118<br><br><b>DECLARATION OF JONATHAN W.<br/>BROWN, ESQ. IN SUPPORT OF<br/>PLAINTIFF'S MOTION FOR<br/>SUMMARY JUDGMENT</b> |
|--|---|

**DECLARATION OF JONATHAN W. BROWN, ESQ.**

I, JONATHAN W. BROWN, declare and state:

1. I am counsel to LFP IP, LLC, the above-referenced Plaintiff/Opposer. I have personal and first-hand knowledge of the facts set forth herein, except as to those matters which are stated on information and belief, and as to those matters I believe them to be true. If called upon to testify, I could and would competently testify to the following.
2. Attached to this declaration as **Exhibit D** is a partial, non-exhaustive list of registered HUSTLER trademarks held by LFP IP, LLC.

3. Attached to this declaration as **Exhibit E** are the Interrogatory Responses received from the Applicant in this matter, Legal Hustlers, LLC.

4. Attached to this declaration as **Exhibit F** are, upon information and belief, redacted copies of Schedule C from Mr. Stewart's 2008-2009 tax returns. The documents found in **Exhibit F** were received in a document production from Legal Hustlers, LLC served on or about July 14, 2010.

I declare under penalty of perjury, under the laws of the United States, that the foregoing is true and correct; and all statements made on information and belief are believed to be true. Executed this 30th day of December, 2010, at Buffalo, New York.



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Jonathan W. Brown

## CERTIFICATE OF SERVICE

I hereby certify that a true copy of the foregoing Plaintiff/Opposer's Declaration of Jonathan W. Brown, Esq. in Support of Plaintiff's Motion for Summary Judgment was mailed, first class, postage prepaid this 30th day of December, 2010, upon the Defendant/Applicant at the following address:

Duane Stewart  
Legal Hustlers, LLC  
9102 Kerrville Rosemark Road  
Millington, TN 38053

/Lori Vangelov/

Lori Vangelov

# **EXHIBIT D**

| Mark                 | International Class | Registration Date | Registration Number |
|----------------------|---------------------|-------------------|---------------------|
| HUSTLER              | 14, 21              | 01/28/2003        | 2679483             |
| HUSTLER              | 18                  | 12/04/2007        | 3349195             |
| HUSTLER              | 25                  | 02/25/2003        | 2689852             |
| HUSTLER              | 25                  | 09/26/2006        | 3149102             |
| HUSTLER              | 26, 34              | 10/31/2006        | 3166771             |
| HUSTLER              | 42                  | 09/17/1996        | 2001594             |
| HUSTLER HOLLYWOOD    | 35                  | 02/15/2000        | 2318186             |
| HUSTLER'S TABOO      | 16                  | 12/15/1998        | 2211238             |
| HUSTLER TV           | 9                   | 10/25/2005        | 3008879             |
| HUSTLER VIDEO        | 9                   | 01/21/2003        | 2677772             |
| NATURAL BORN HUSTLER | 14, 26              | 04/03/2007        | 3224096             |
| NATURAL BORN HUSTLER | 25                  | 07/21/2009        | 3658478             |

# **EXHIBIT E**

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE  
BEFORE THE TRADEMARK TRIAL AND APPEAL BOARD**

*In re* Application No. 77620945  
Filed: November 24, 2008  
Published: September 1, 2009 in the Office Gazette  
For: **LEGAL HUSTLERS**

|                      |   |                         |
|----------------------|---|-------------------------|
| LEF IP, LLC,         | ) |                         |
|                      | ) |                         |
| Opposer,             | ) |                         |
|                      | ) | Opposition No. 91192118 |
| V.                   | ) |                         |
|                      | ) |                         |
| LEGAL HUSTLERS, LLC, | ) |                         |
|                      | ) |                         |
| Applicant.           | ) |                         |
|                      | ) |                         |

**APPLICANT’S RESPONSE TO  
FIRST SET OF INTERROGATORIES**

**DEFINITIONS**

1. The terms “LHI” refers to LEGAL HUSTLERS, its officers, directors, employees, agents, or any person acting with authority.
2. The terms “Opposer”, “You”, and/or “Your” refer to LFP IP, LLC
3. “Relationship” includes a written or oral contract, common full or partial legal or equitable ownership of the applicable entities, license, or other legally enforceable right.

**INTERROGATORY NO. 1:**

**Identify and describe each good offered and/or intended to be offered by you and service provided under the “Legal Hustlers” mark.**

Ans. Long-sleeved, short sleeved shirts, sweaters, hooded sweaters, pants, dresses, shorts, coats, jackets, shoes, socks, underwear, belts, hats, scarves.

**INTERROGATORY N0. 2:**

**Identify the dates of use (beginning and ending dates) of the “Legal Hustlers” mark in connection with each good or service identified in the proceeding interrogatory.**

Ans. First use anywhere-7/1/06

First use on commerce -7/1/07

No end date

**INTERROGATORY N0. 3:**

**Identify Your first use in commerce of the “Legal Hustler” mark**

Ans. Promotional Events

**INTERROGATORY N0. 4:**

**State the actual or intended manner of distribution of each good and/or service offered or intended to be offered under the “Legal Hustlers” mark.**

Ans. General sales, marketing efforts, and the internet. Travel in and out of state lines to promote and sale.

**INTERROGATORY N0. 5:**

**Identify the actual or intended channels of the trade in which the goods offered and/or service provided by You under the “Legal Hustlers” mark.**

Ans. Religious or faith-based, educational, sport-specific

**INTERROGATORY N0. 6:**

**Identify the actual or intended geographical areas in the U.S., its territories and possessions (by city and/or state) in which You have advertised, sold, distributed and/or**

**provided or intend to advertise, sell, distribute and/or provide goods and/or services under the “Legal Hustlers” mark**

Ans. All areas.

**INTERROGATORY N0. 7:**

**If You have used the “Legal Hustlers” mark and ceased use in commerce of such mark at any time, identify when You ceased using such mark in commerce for the goods and/or services identified in Interrogatory No. 1**

Ans. Applicant has not ceased using its mark.

**INTERROGATORY N0. 8:**

**Identify Your organizational structure and/or any business which uses or plans to use the “Legal Hustlers” mark, including but not limited to the identity of any officers, directors, or, managers.**

Ans. Legal Hustlers, LLC

**INTERROGATORY N0. 9:**

**State the annual sales of each good offered and /or service provided under the “Legal Hustlers” mark in unit and dollar revenue quantities for each year from the date of first use of the” Legal Hustlers” mark to the present.**

Ans. Applicant is not aware of it annual sales.

**INTERROGATORY N0. 10:**

**Identify all labeling, packaging, displays, or other written and printed materials that have been or will be used to display, market and/or label each good offered and or service provided under the “Legal Hustlers” mark.**

Ans. Tags are sewn in goods.

**INTERROGATORY N0. 11:**

**Identify all categories of purchasers (e.g. retailers, general public, wholesales) of each category of good and/or service that is or will be advertised, distributed, provided or sold by You or on Your behalf under the “Legal Hustlers”**

Ans. General Public.

**INTERROGATORY N0. 12:**

**Identify all Persons known to You who took part in or were responsible for the creation and adoption of the “Legal Hustlers” mark.**

Ans. Legal Hustlers, LLC

**INTERROGATORY N0. 13:**

**For the “Legal Hustlers” mark, state whether You intended to refer to or call to mind opposer’s HUSTLER mark when You adopted the “Legal Hustlers” mark.**

Ans. Applicant denies this remark

**INTERROGATORY N0. 14:**

**Identify all applications You have filed and/or all registrations owned by You with any state or federal agency, including but not limited to the U.S. Patent and Trademark Office and the U.S. Copyright Office, relating to each of Your marks or any trademark, service mark, trade name, name, word, design, term or phrase that includes the words “Hustler or Hustlers”.**

Ans. U.S. PATENT AND TRADEMERK OFFICE. Serial No’s 7722152 and 77620945

**INTERROGATORY N0. 15:**

**Identify the and describe any searches, surveys, investigations, analyses, or studies by or on behalf of You relating to the “Legal Hustlers” mark.**

Ans. Applicant conducted a U.S.P.T.O. T.E.S.S trademark search.

**INTERROGATORY N0. 16:**

**Identify the circumstances by which You first became aware of LFP's use of HUSTLER marks, including but not limited to the date upon which you first became aware of such use.**

Ans. Applicant became aware of LFP'S use of the HUSTLER marks on or around the date this opposition was filed.

**INTERROGATORY N0. 17:**

**Identify and describe any instance or occasion, of which You are aware, of confusion or mistake involving the source, origin, or sponsorship of goods sold and/or services provided by LFP under the HUSTLER marks or by You under the "Legal Hustler" mark.**

Ans. None known.

**INTERROGATORY N0. 18:**

**State the nature of consumer complaints, whether written or oral, that You have received regarding any good and/or service produced, provided, sold, offered for sale, other distributed by You under the "Legal Hustlers" mark.**

Ans. None.

**INTERROGATORY N0. 19:**

**Identify any and all licenses, assignments, or other agreements regarding the use or registration of the "Legal Hustlers" mark entered into by You with any third parties, including but not limited to the identity of all parties to the agreement and the terms of such agreement.**

Ans. No current third party agreements.

**INTERROGATORY N0. 20:**

**If You contend that Opposer's HUSTLERS mark is not famous in the U.S. within the meaning of section 43(a) of the Lanham Act (15 U.S.C. § 1125(c)), identify and describe in detail the basis for such contention, including each and every fact upon which You rely in support of the contention, all persons with knowledge of facts concerning the contention, and all documents concerning contention.**

Ans. Applicant has insufficient information to state whether opposer's mark is famous or not. Applicant selection of the Hustler term is based on a common generic term in the English language dictionary meaning; which is to urge or to work busily. It is this common definition that was relied upon.

**INTERROGATORY N0. 21:**

**Identify all persons whom You have contacted regarding this opposition proceeding for expert opinions, advice, reports, studies, facts, information, or the like, including but not limited to the general nature of his or her expertise and the result of such contact.**

Ans. Applicant is pursuing this opposition on its own but is open to receiving advice and information from other sources including opposer.

**INTERROGATORY N0. 22:**

**Identify each expert You intend to take testimony from this opposition proceeding, and state the facts or opinions he or she is expected to provide in such testimony.**

Ans. Not known at this time.

**INTERROGATORY N0. 23:**

**Identify the person most knowledge about Your present use or plans to use the  
“Legal Hustlers” mark.**

Ans. Duane Stewart

**INTERROGATORY NO. 24:**

**Identify the person most knowledgeable about the development and marketing of  
the goods and services associated with the “Legal Hustlers” mark.**

Ans. Duane Stewart

Dated: July 14, 2010



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Duane Stewart, Chief Manager  
Legal Hustlers, LLC  
9102 Kerrville-Rosemark Road  
Millington, TN 38053

CERTIFICATE OF FILING AND SERVICE

I, Duane Stewart, hereby certify that on July 14<sup>th</sup>, 2010, I caused a true copy of the foregoing Applicants response to the First Set of Interrogatories and things to be Served Upon Opposer, (LFP,IP LLC), by United States First Class Mail addressed to Lipsitz Green Scime Cambria LLP 42 Delaware Ave, Suite120 Buffalo, NY 14202.

Dated: July 14<sup>th</sup>, 2010



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Duane Stewart, Chief Manager/LHI, LLC

# **EXHIBIT F**

**SCHEDULE C**  
**(Form 1040)**

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

OMB No. 1545-0074

**2009**

Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

► **Partnerships, joint ventures, etc, generally must file Form 1065 or 1065-B.**  
► **Attach to Form 1040, 1040NR, or 1041.** ► **See Instructions for Schedule C (Form 1040).**

Name of proprietor  
**DUANE D STEWART**

**A** Principal business or profession, including product or service (see instructions)  
**CLOTHING & GENERAL MDSE SALES**

**B** Enter code from instructions  
► **454390**

**C** Business name. If no separate business name, leave blank.  
**LEGAL HUSTLERS, LLC**

**D** Employer ID number (EIN), if any  
[REDACTED]

**E** Business address (including suite or room no.) ► **9102 KERRVILLE ROSEMARK ROAD**  
City, town or post office, state, and ZIP code **MILLINGTON, TN 38053-4932**

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

**G** Did you 'materially participate' in the operation of this business during 2009? If 'No,' see instructions for limit on losses.  Yes  No

**H** If you started or acquired this business during 2009, check here

| Part I Income |  |   |       |
|---------------|--|---|-------|
| <b>1</b>      | Gross receipts or sales. <b>Caution.</b> See the instructions and check the box if:<br>• This income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, or<br>• You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses. <input type="checkbox"/> | 1 | 90.   |
| <b>2</b>      | Returns and allowances   | 2 |       |
| <b>3</b>      | Subtract line 2 from line 1  | 3 | 90.   |
| <b>4</b>      | Cost of goods sold (from line 42 on page 2)  | 4 | 434.  |
| <b>5</b>      | <b>Gross profit.</b> Subtract line 4 from line 3   | 5 | -344. |
| <b>6</b>      | Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)   | 6 |       |
| <b>7</b>      | <b>Gross income.</b> Add lines 5 and 6   | 7 | -344. |

| Part II Expenses. Enter expenses for business use of your home only on line 30. |   |     |         |
|---|---|-----|---------|
| <b>8</b>  | Advertising   | 8   |         |
| <b>9</b>  | Car and truck expenses (see instructions)   | 9   |         |
| <b>10</b>   | Commissions and fees  | 10  |         |
| <b>11</b>   | Contract labor (see instructions)   | 11  |         |
| <b>12</b>   | Depletion   | 12  |         |
| <b>13</b>   | Depreciation and section 179 expense deduction (not included in Part III) (see instructions)  | 13  |         |
| <b>14</b>   | Employee benefit programs (other than on line 19)   | 14  |         |
| <b>15</b>   | Insurance (other than health)   | 15  |         |
| <b>16</b>   | Interest:   |     |         |
| <b>16a</b>  | a Mortgage (paid to banks, etc)   | 16a |         |
| <b>16b</b>  | b Other   | 16b |         |
| <b>17</b>   | Legal & professional services   | 17  | 150.    |
| <b>18</b>   | Office expense  | 18  |         |
| <b>19</b>   | Pension and profit-sharing plans  | 19  |         |
| <b>20</b>   | Rent or lease (see instructions):   |     |         |
| <b>20a</b>  | a Vehicles, machinery, and equipment  | 20a |         |
| <b>20b</b>  | b Other business property   | 20b |         |
| <b>21</b>   | Repairs and maintenance   | 21  |         |
| <b>22</b>   | Supplies (not included in Part III)   | 22  |         |
| <b>23</b>   | Taxes and licenses  | 23  | 589.    |
| <b>24</b>   | Travel, meals, and entertainment:   |     |         |
| <b>24a</b>  | a Travel  | 24a |         |
| <b>24b</b>  | b Deductible meals and entertainment (see instructions)   | 24b |         |
| <b>25</b>   | Utilities   | 25  |         |
| <b>26</b>   | Wages (less employment credits)   | 26  |         |
| <b>27</b>   | Other expenses (from line 48 on page 2)   | 27  | 109.    |
| <b>28</b>   | <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27  | 28  | 848.    |
| <b>29</b>   | Tentative profit or (loss). Subtract line 28 from line 7  | 29  | -1,192. |
| <b>30</b>   | Expenses for business use of your home. Attach <b>Form 8829</b>   | 30  |         |
| <b>31</b>   | <b>Net profit or (loss).</b> Subtract line 30 from line 29.<br>• If a profit, enter on both <b>Form 1040, line 12</b> , and <b>Schedule SE, line 2</b> or on <b>Form 1040NR, line 13</b> (if you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> .<br>• If a loss, you <b>must</b> go to line 32.   | 31  | -1,192. |
| <b>32</b>   | If you have a loss, check the box that describes your investment in this activity (see instructions).<br>• If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , and <b>Schedule SE, line 2</b> , or on <b>Form 1040NR, line 13</b> (if you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> .<br>• If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited. |     |         |
| <b>32a</b>  | <input checked="" type="checkbox"/> All investment is at risk.  | 32a |         |
| <b>32b</b>  | <input type="checkbox"/> Some investment is not at risk.  | 32b |         |

**BAA** For Paperwork Reduction Act Notice, see **Form 1040 instructions**.

Schedule C (Form 1040) 2009

**Cost of Goods Sold** (see instructions)

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

|    |   |                              |                             |
|----|---|------------------------------|-----------------------------|
| 4  | Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If 'Yes,' attach explanation. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 35 | Inventory at beginning of year. If different from last year's closing inventory, attach explanation.                                      | 35                           | 500.                        |
| 36 | Purchases less cost of items withdrawn for personal use.  | 36                           | 25.                         |
| 37 | Cost of labor. Do not include any amounts paid to yourself.   | 37                           |                             |
| 38 | Materials and supplies.   | 38                           |                             |
| 39 | Other costs.  | 39                           | 200.                        |
| 40 | Add lines 35 through 39.  | 40                           | 725.                        |
| 41 | Inventory at end of year.   | 41                           | 291.                        |
| 42 | <b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on page 1, line 4.                                    | 42                           | 434.                        |

**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)   ▶ \_\_\_\_\_
- 44 Of the total number of miles you drove your vehicle during 2009, enter the number of miles you used your vehicle for:  
a Business \_\_\_\_\_   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
- 47a 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.

|   |         |
|---|---------|
| BANK CHARGES  | 109.    |
| -----   |         |
| -----   |         |
| -----   |         |
| -----   |         |
| -----   |         |
| -----   |         |
| -----   |         |
| -----   |         |
| -----   |         |
| 48 Total other expenses. Enter here and on page 1, line 27. | 48 109. |

**SCHEDULE C**  
**(Form 1040)**

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

OMB No. 1545-0074

**2008**

Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

► **Partnerships, joint ventures, etc, generally must file Form 1065 or 1065-B.**  
► **Attach to Form 1040, 1040NR, or 1041.** ► **See Instructions for Schedule C (Form 1040).**

Name of proprietor  
**DUANE D STEWART**

Social security number (SSN)  
[REDACTED]

**A** Principal business or profession, including product or service (see instructions)  
**CLOTHING & GENERAL MDSE SALES**

**B** Enter code from instructions  
► **454390**

**C** Business name. If no separate business name, leave blank.  
**LEGAL HUSTLERS, LLC**

**D** Employer ID number (EIN), if any  
[REDACTED]

**E** Business address (including suite or room no.) ► **9102 KERRVILLE ROSEMARK ROAD**  
City, town or post office, state, and ZIP code **MILLINGTON, TN 38053-4932**

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

**G** Did you 'materially participate' in the operation of this business during 2008? If 'No,' see instructions for limit on losses.  Yes  No

**H** If you started or acquired this business during 2008, check here

| <b>Part I Income</b> |  |   |      |
|----------------------|--|---|------|
| 1                    | Gross receipts or sales. <b>Caution.</b> See the instructions and check the box if:<br>• This income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, or<br>• You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses. <input type="checkbox"/> | 1 | 235. |
| 2                    | Returns and allowances.....  | 2 |      |
| 3                    | Subtract line 2 from line 1.....   | 3 | 235. |
| 4                    | Cost of goods sold (from line 42 on page 2).....   | 4 | 159. |
| 5                    | <b>Gross profit.</b> Subtract line 4 from line 3.....  | 5 | 76.  |
| 6                    | Other income, including federal and state gasoline or fuel tax credit or refund (see instructions).....  | 6 |      |
| 7                    | <b>Gross income.</b> Add lines 5 and 6.....  | 7 | 76.  |

| <b>Part II Expenses.</b> Enter expenses for business use of your home <b>only</b> on line 30. |   |     |  |
|---|---|-----|--|
| 8   | Advertising.....  | 8   |  |
| 9   | Car and truck expenses (see instructions).....  | 9   |  |
| 10  | Commissions and fees.....   | 10  |  |
| 11  | Contract labor (see instructions).....  | 11  |  |
| 12  | Depletion.....  | 12  |  |
| 13  | Depreciation and section 179 expense deduction (not included in Part III) (see instructions).....   | 13  |  |
| 14  | Employee benefit programs (other than on line 19).....  | 14  |  |
| 15  | Insurance (other than health).....  | 15  |  |
| 16  | Interest:<br>a Mortgage (paid to banks, etc).....   | 16a |  |
|   | b Other.....  | 16b |  |
| 17  | Legal & professional services.....  | 17  | 100.   |
| 18  | Office expense.....   | 18  | 54.  |
| 19  | Pension and profit-sharing plans.....   | 19  |  |
| 20  | Rent or lease (see instructions):<br>a Vehicles, machinery, and equipment.....  | 20a |  |
|   | b Other business property.....  | 20b |  |
| 21  | Repairs and maintenance.....  | 21  |  |
| 22  | Supplies (not included in Part III).....  | 22  |  |
| 23  | Taxes and licenses.....   | 23  | 172.   |
| 24  | Travel, meals, and entertainment:<br>a Travel.....  | 24a |  |
|   | b Deductible meals and entertainment (see instructions).....  | 24b |  |
| 25  | Utilities.....  | 25  |  |
| 26  | Wages (less employment credits).....  | 26  |  |
| 27  | Other expenses (from line 48 on page 2).....  | 27  |  |
| 28  | <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27.....   | 28  | 326.   |
| 29  | Tentative profit or (loss). Subtract line 28 from line 7.....   | 29  | -250.  |
| 30  | Expenses for business use of your home. Attach <b>Form 8829</b> .....   | 30  |  |
| 31  | <b>Net profit or (loss).</b> Subtract line 30 from line 29.<br>• If a profit, enter on both <b>Form 1040, line 12</b> , and <b>Schedule SE, line 2</b> or on <b>Form 1040NR, line 13</b> (if you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> .<br>• If a loss, you <b>must</b> go to line 32.   | 31  | -250.  |
| 32  | If you have a loss, check the box that describes your investment in this activity (see instructions).<br>• If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , and <b>Schedule SE, line 2</b> , or on <b>Form 1040NR, line 13</b> (if you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> .<br>• If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited. | 32a | <input checked="" type="checkbox"/> All investment is at risk. |
|   |   | 32b | <input type="checkbox"/> Some investment is not at risk.       |

