

Before the
Federal Communications Commission
Washington, DC 20554

In the Matter of:)
)
Tunuva Media, LLC)
) CSR-CC-1351
Video Programming Accessibility) GC Docket No. 06-181
)
Petition for Exemption of Closed)
Captioning Requirements)

TUNUVA MEDIA, LLC.
EXEMPTION OF CLOSED CAPTIONING
REPLY TO LETTER FROM THE FCC'S
CONSUMER AND GOVERNMENT AFFAIRS BUREAU
DISABILITY RIGHTS OFFICE

Tunuva Media, LLC (“Tunuva”), by counsel, hereby replies to the Federal Communication Commission’s Consumer and Government Affairs Bureau, Disability Rights Office letter dated May 28, 2015.¹

Tunuva is updating certain business and financial data. Attached hereto is the declaration of John Riemann, Tunuva’s General Manager.

Attached hereto are the 2012 and 2013 tax returns of Lisa K Corzine-Riemann, which the Bureau requested Tunuva provide. Also attached is the 2014 extension request.

For the reasons set forth herein, Tunuva should be granted an exemption from Section 79.1 of the Commission’s rules.

¹ This reply is timely. By email dated June 24, 2015, Suzy Rosen Singleton Attorney-Advisor, Disability Rights Office, granted Tenuva an extension of time until July 29, 2015 to respond to the Bureau’s letter.

Respectfully submitted,

TUNUVA MEDIA, LLC.

By 
Arthur V. Belendiuk
Its Attorney

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Suite 301
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July 29, 2015

**Declaration
Of
John Riemann**

DECLARATION

I, John Riemann, declare under penalty of perjury that the following is true and correct:

I am the General Manager of Tunuva Media, LLC.

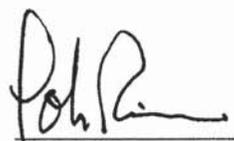
On June 10, 2014, Tunuva filed a Petition for Exemption of the closed captioning requirements of Section 79.1 of the FCC's rules. At this time I wish to update, certain statements made in that petition so that the FCC has before it an accurate picture of Tunuva's business dealings and financial condition.

In the Petition, Tunuva stated that it produces on average about 33 new commercials in English and in Spanish per week. Petition at p.4. Currently, Tunuva produces on average between 10 to 16 commercials per week. As discussed below, this has changed Tunuva's estimates concerning the cost of closed captioning its program-length commercials.

In reply to the FCC's letter of December 23, 2014, Tunuva sought quotes for closed captioning from three companies. Tunuva estimated that it would cost from \$150 to \$225 to close caption a television show. As a result of the diminished number of program-length commercials Tunuva produces each week, Tunuva hereby revises its estimate to state that closed captioning would add \$80,000 to \$118,000 annually to Tunuva's expenses. In addition, Tunuva estimates that editing the shows will add \$3,250 to \$5,200 in annual costs for final editing of shows after closed captioning.

Tunuva also explored the possibility of closed caption its program-length commercials internally. Tunuva now estimates that it will require two additional edit stations at a cost of \$6,000 per station or \$12,000 plus closed captioning software, which will cost and additional \$19,000. Additional labor cost would come to \$60,000 annually.

Executed this 28 day of July 2015.



John Riemann

2012 Form 1040
U.S. Individual Income Tax Return
For
David K. Riemann
And
Lisa K. Corzine-Riemann

Form **1040** Department of the Treasury — Internal Revenue Service (99) **U.S. Individual Income Tax Return 2012**

For the year Jan 1 - Dec 31, 2012, or other tax year beginning , 2012, ending , 20 OMB No. 1545-0074 IRS Use Only — Do not write or staple in this space.

Your first name and initial **DAVID K RIEMANN** Last name

If a joint return, spouse's first name and initial **LISA K CORZINE-RIEMANN** Last name

Home address (number and street). If you have a P.O. box, see instructions. **17 CORNFLOWER STREET** Apartment no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **COTO DE CAZA, CA 92679-5229**

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

See separate instructions.
Your social security number
Spouse's social security number
Make sure the SSN(s) above and on line 6c are correct.

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
1 Single
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above & 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

(1) First name	Last name	(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 or (see instrs)
AUSTIN D	RIEMANN		SON	<input checked="" type="checkbox"/>
ISABELLE L	RIEMANN		DAUGHTER	<input checked="" type="checkbox"/>
VICTORIA R	RIEMANN		DAUGHTER	<input checked="" type="checkbox"/>

Boxes checked on 6a and 6b. No. of children on 6c who:
 lived with you. **3**
 did not live with you due to divorce or separation (see instrs).
 Dependents on 6c not entered above.
 Add numbers on lines above **5**

If more than four dependents, see instructions and check here

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	Taxable interest. Attach Schedule B if required	8a	435,165.
8b	Tax-exempt interest. Do not include on line 8a	8b	242.
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	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	492,923.
13	Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here	13	-3,000.
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
15b	Taxable amount	15b	
16a	Pensions and annuities	16a	
16b	Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	-349,764.
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
20b	Taxable amount	20b	
21	Other income NOL	21	-372,999.
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income.	22	202,567.

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.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

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	13,426.
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	
31b	Recipient's SSN	31b	
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	
37	Subtract line 36 from line 22. This is your adjusted gross income	37	13,426.

Tax and Credits

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, \$5,950
 - Married filing jointly or Qualifying widow(er), \$11,900
 - Head of household, \$8,700

38	Amount from line 37 (adjusted gross income)		189,141.
39a	Check <input type="checkbox"/> You were born before January 2, 1948, if: <input type="checkbox"/> Spouse was born before January 2, 1948, <input type="checkbox"/> Blind. Total boxes checked. ▶ 39a		
	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	94,595.
41	Subtract line 40 from line 38	41	94,546.
42	Exemptions. Multiply \$3,800 by the number on line 6d.	42	19,000.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	75,546.
44	Tax (see instrs). Check if any from: a <input type="checkbox"/> Form(s) 8814 c <input type="checkbox"/> 962 election b <input type="checkbox"/> Form 4972	44	10,941.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	90.
46	Add lines 44 and 45	46	11,031.
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 19	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule 8812, if required	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other crs from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	11,031.

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	24,652.
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
	b First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55-60. This is your total tax	61	35,683.

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	739.
63	2012 estimated tax payments and amount applied from 2011 return	63	
64a	Earned income credit (EIC)	64a	
	b Nontaxable combat pay election. ▶ 64b		
65	Additional child tax credit. Attach Schedule 8812	65	
66	American opportunity credit from Form 8863, line 8	66	
67	Reserved	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	2,100.
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 62, 63, 64a, & 65-71. These are your total pmts.	72	2,839.

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here. ▶ <input type="checkbox"/>	74a	
	▶ b Routing number		
	▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	▶ d Account number		
75	Amount of line 73 you want applied to your 2013 estimated tax	75	

Amount You Owe

76	Amount you owe. Subtract line 72 from line 61. For details on how to pay see instructions	76	32,844.
77	Estimated tax penalty (see instructions)	77	

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 ▶ BRIAN C HURLEY Phone no. ▶ (714) 996-2204 Personal identification number (PIN) ▶ 12346

Sign Here

Joint return? See instructions.

Keep a copy for your records.

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 complete. 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
 		ADVERTISING	
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 (see instrs)
 		HOMEMAKER	
Print/type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed <input type="checkbox"/> PTIN
BRIAN C HURLEY	BRIAN C HURLEY	10/15/13	

Paid Preparer Use Only

Firm's name ▶ HURLEY & HURLEY INC.	Firm's EIN ▶ 27-3768299
Firm's address ▶ 242 W MAIN ST STE 103 TUSTIN, CA 92780-7715	Phone no. (714) 996-2204

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

Information about Schedule A and its separate instructions is at www.irs.gov/form1040.
Attach to Form 1040.

OMB No. 1545-0074

2012

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

Medical and Dental Expenses

Caution. Do not include expenses reimbursed or paid by others.

1	Medical and dental expenses (see instructions)	1	
2	Enter amount from Form 1040, line 38	2	
3	Multiply line 2 by 7.5% (.075)	3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0.

Taxes You Paid

5	State and local (check only one box):	5	
a	<input type="checkbox"/> Income taxes, or		
b	<input checked="" type="checkbox"/> General sales taxes		
6	Real estate taxes (see instructions)	6	1,754.
7	Personal property taxes	7	24,877.
8	Other taxes. List type and amount	8	
9	Add lines 5 through 8	9	26,631.

Interest You Paid

10	Home mtg interest and points reported to you on Form 1098	10	65,956.
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 number, and address	11	
12	Points not reported to you on Form 1098. See instrs for spec rules	12	298.
13	Mortgage insurance premiums (see instructions)	13	
14	Investment interest. Attach Form 4952 if required. (See instrs.)	14	
15	Add lines 10 through 14	15	66,254.

Note.
Your mortgage interest deduction may be limited (see instructions).

Gifts to Charity

16	Gifts by cash or check. If you made any gift of \$250 or more, see instrs	16	1,710.
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	1,710.

Casualty and Theft Losses

20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	0.
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Job Expenses and Certain Miscellaneous Deductions

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	0.

Other Miscellaneous Deductions

28	Other - from list in instructions. List type and amount	28	0.
----	---	----	----

Total Itemized Deductions

29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40	29	94,595.
30	If you elect to itemize deductions even though they are less than your standard deduction, check here		

SCHEDULE B
(Form 1040A or 1040)

Interest and Ordinary Dividends

OMB No. 1545-0074

2012

Attachment
Sequence No. **08**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040A or 1040.

Information about Schedule B (Form 1040A or 1040) and its instructions is at www.irs.gov/form1040

Name(s) shown on return

Your social security number

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

Part I
Interest

(See instructions for Form 1040A, or Form 1040, line 8a.)

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.

	Amount
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 the instructions and list this interest first. Also, show that buyer's social security number and address ▶	242.
2 Add the amounts on line 1	242.
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.	
4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a. ▶	242.

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

Part II

Ordinary Dividends

(See instructions for Form 1040A, or Form 1040, line 9a.)

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.

	Amount
5 List name of payer ▶	
6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a. ▶	0.

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

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.

Part III
Foreign Accounts and Trusts

(See instructions.)

7 a At any time during 2012, 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

Yes	No
<input type="checkbox"/>	<input checked="" type="checkbox"/>

If 'Yes,' are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements

b If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ▶

8 During 2012, 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

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2012

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
LISA K CORZINE-RIEMANN

Social security number (SSN)
[REDACTED]

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

B Sales tax identification number
▶ **541990**

C Business name. If no separate business name, leave blank.
TUNUVA MEDIA, LLC

D Employer ID number (EIN), (see instrs)

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 2012? If 'No,' see instructions for limit on losses. Yes No

H If you started or acquired this business during 2012, check here Yes No

I Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) Yes No

J If 'Yes,' did you or will you file all 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	9,510,540.
2	Returns and allowances (see instructions)	2	
3	Subtract line 2 from line 1	3	9,510,540.
4	Cost of goods sold (from line 42)	4	8,036,018.
5	Gross profit. Subtract line 4 from line 3	5	1,474,522.
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	1,474,522.

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

8	Advertising	8	423,247.	18	Office expense (see instructions)	18	23,318.
9	Car and truck expenses (see instructions)	9	51,007.	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		20 a	Vehicles, machinery, and equipment	20 a	65,730.
12	Depletion	12		20 b	Other business property	20 b	87,192.
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	2,507.	21	Repairs and maintenance	21	15,723.
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15	25,681.	23	Taxes and licenses	23	12,859.
16	Interest:			24	Travel, meals, and entertainment:		
16 a	Mortgage (paid to banks, etc)	16 a		24 a	Travel	24 a	41,875.
16 b	Other	16 b		24 b	Deductible meals and entertainment (see instructions)	24 b	5,699.
17	Legal & professional services	17	102,343.	25	Utilities	25	
18				26	Wages (less employment credits)	26	
19				27 a	Other expenses (from line 48)	27 a	124,418.
20				27 b	Reserved for future use	27 b	
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28		28		28	981,599.
29	Tentative profit or (loss). Subtract line 28 from line 7	29		29		29	492,923.
30	Expenses for business use of your home. Attach Form 8829. Do not report such expenses elsewhere	30		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		31		31	492,923.

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 instructions for line 31). Estates and trusts, enter on Form 1041, line 3.
• If you checked 32b, you must attach Form 6198. Your loss may be limited.

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

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

Schedule C (Form 1040) 2012

FDZ0112L 01/03/13

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	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
36	Purchases less cost of items withdrawn for personal use	36 6,326,918.
37	Cost of labor. Do not include any amounts paid to yourself	37 1,709,100.
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40 8,036,018.
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 8,036,018.

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 2012, 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
- 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.

ACCOUNTING	13,950.
BANK CHARGES	13,840.
DUES AND SUBSCRIPTIONS	1,441.
MEDIA LICENSES	46,543.
MEETINGS	151.
OUTSIDE SERVICES	7,637.
POSTAGE	23,901.
TELEPHONE	16,955.
48 Total other expenses. Enter here and on line 27a.	48 124,418.

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/form1040.
▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074

2012

Attachment
Sequence No. **12**

Your social security number

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	(e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I				
2 Short-term totals from all Forms 8949 with box B checked in Part I				
3 Short-term totals from all Forms 8949 with box C checked in Part I				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 -1,647,933.
7 Net short-term capital gain or (loss) . Combine lines 1 through 6 in column (h). If you have any long-term capital gain or losses, go to Part II below. Otherwise, go to Part III on page 2				7 -1,647,933.

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	(e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II				
9 Long-term totals from all Forms 8949 with box B checked in Part II				
10 Long-term totals from all Forms 8949 with box C checked in Part II				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See instrs.				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14
15 Net long-term capital gain or (loss) . Combine lines 8 through 14 in column (h). Then go to Part III on page 2				15

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

Schedule D (Form 1040) 2012

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result.....</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then to go line 22. 	16	-1,647,933.
<p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions.....</p>	18	
<p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions.....</p>	19	
<p>20 Are lines 18 and 19 both zero or blank?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) 	21	-3,000.
<p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).</p> <p><input checked="" type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>		

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

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 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? Yes No
If you answered 'Yes,' see instructions before completing this section.

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	DKR MEDIA GROUP LLC	P		27-0206858	
B	DKR MEDIA GROUP LLC	P		27-0206858	
C	JCR ENTERPRISES, INC.	S		95-4150064	
D	JDM HOLDING COMPANY, INC.	S		51-0380925	

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		78,996.		
B		236,989.		
C		2,293.		
D		31,486.		
29 a Totals				
b Totals		349,764.		
30 Add columns (g) and (j) of line 29a				30
31 Add columns (f), (h), and (i) of line 29b				31 -349,764.
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 -349,764.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
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			
34 a 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	-349,764.
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 U; 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/form1040
Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012

Attachment
Sequence No. **17**

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

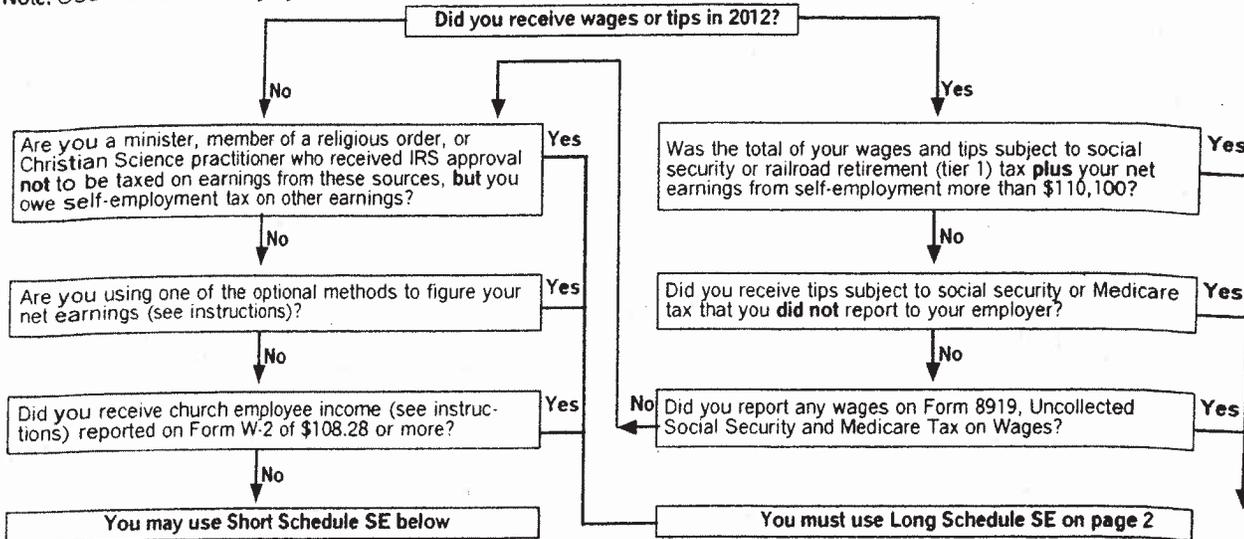
LISA K CORZINE-RIEMANN

Social security number of person
with self-employment income

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.

1 a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1 a	
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 Y	1 b	
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	492,923.
3	Combine lines 1a, 1b, and 2	3	492,923.
4	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	4	455,214.
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: • \$110,100 or less, multiply line 4 by 13.3% (.133). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54. • More than \$110,100, multiply line 4 by 2.9% (.029). Then, add \$11,450.40 to the result. Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54.	5	24,652.
6	Deduction for employer-equivalent portion of self-employment tax. If the amount on line 5 is: • \$14,643.30 or less, multiply line 5 by 57.51% (.5751) • More than \$14,643.30, multiply line 5 by 50% (.50) and add \$1,100 to the result. Enter the result here and on Form 1040, line 27 or Form 1040NR, line 27.	6	13,426.

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

Schedule SE (Form 1040) 2012

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax – Individuals

► Information about Form 6251 and its separate instructions is at www.irs.gov/form6251.
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012

Attachment
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	94,546.
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4 or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), line 9	3	26,631.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	Skip this line. It is reserved for future use	6	
7	Tax refund from Form 1040, line 10 or line 21	7	
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	372,999.
11	Alternative tax net operating loss deduction	11	-372,999.
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock (7% of gain excluded under section 1202)	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss)	19	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately, see instructions.)	28	121,177.

Part II Alternative Minimum Tax (AMT)

29	Exemption. See instructions	29	78,750.
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33 and 35, and go to line 34	30	42,427.
31	<ul style="list-style-type: none"> • If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 54 here. • All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 	31	11,031.
32	Alternative minimum tax foreign tax credit (see instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31	33	11,031.
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	34	10,941.
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	90.

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

FDIA5312L 12/12/12

Form 6251 (2012)

Form **8801**

**Credit for Prior Year Minimum Tax —
Individuals, Estates, and Trusts**

OMB No. 1545-1073

2012

Department of the Treasury
Internal Revenue Service (99)

Information about Form 8801 and its separate instructions is at www.irs.gov/form8801.
Attach to Form 1040, 1040NR, or 1041.

Attachment
Sequence No. **74**

Name(s) shown on return

Identifying number

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1 and 10 of your 2011 Form 6251. Estates and trusts, see instructions	1	63,924.
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	8,493.
3	Minimum tax credit net operating loss deduction (see instructions)	3	-37,411.
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$223,900 and you were married filing separately for 2011, see instructions	4	35,006.
5	Enter: \$74,450 if married filing jointly or qualifying widow(er) for 2011; \$48,450 if single or head of household for 2011; or \$37,225 if married filing separately for 2011. Estates and trusts, enter \$22,500	5	74,450.
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2011; \$112,500 if single or head of household for 2011; or \$75,000 if married filing separately for 2011. Estates and trusts, enter \$75,000	6	150,000.
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	0.
8	Multiply line 7 by 25% (.25)	8	0.
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2011, see instructions	9	74,450.
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	0.
11	<ul style="list-style-type: none"> If for 2011 you filed Form 2555 or 2555-EZ, see the instructions for the amount to enter. If for 2011 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 47 here. Form 1040NR filers, see instructions. All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2011), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2011) from the result. Form 1040NR filers, see instructions. 	11	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	
14	Enter the amount from your 2011 Form 6251, line 34, or 2011 Form 1041, Schedule I, line 55	14	
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	0.

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8801 (2012)

Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2013

16	Enter the amount from your 2011 Form 6251, line 35, or 2011 Form 1041, Schedule I, line 56	16	
17	Enter the amount from line 15	17	
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	
19	2011 credit carryforward. Enter the amount from your 2011 Form 8801, line 28	19	388.
20	Enter your 2011 unallowed qualified electric vehicle credit (see instructions)	20	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	388.
22	Enter your 2012 regular income tax liability minus allowable credits (see instructions)	22	10,941.
23	Enter the amount from your 2012 Form 6251, line 33, or 2012 Form 1041, Schedule I, line 54	23	11,031.
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	0.
25	Current year nonrefundable credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2012 Form 1040, line 53 (check box b); Form 1040NR, line 50 (check box b); or Form 1041, Schedule G, line 2c	25	
26	<ul style="list-style-type: none"> • Estates and trusts: Skip lines 26 and 27 and go to line 28. • Individuals: Did you have a minimum tax credit carryforward to 2010 (on your 2009 Form 8801, line 30)? <input checked="" type="checkbox"/> No. Leave lines 26 and 27 blank and go to line 28. <input type="checkbox"/> Yes. Complete Part IV of Form 8801 to figure the amount to enter	26	
27	Is line 26 more than line 25? <input type="checkbox"/> No. Leave line 27 blank and go to line 28. <input type="checkbox"/> Yes. Subtract line 25 from line 26. This is your current year refundable credit. Enter the result here and on your 2012 Form 1040, line 71 (check box c), or Form 1040NR, line 67 (check box c)	27	
28	Credit carryforward to 2013. Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years	28	388.

Form **4562**

**Depreciation and Amortization
(Including Information on Listed Property)**

OMB No. 1545-0172

2012

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

Attachment
Sequence No. **179**

Name(s) shown on return

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

Business or activity to which this form relates

SCHEDULE C - TUNUVA MEDIA, LLC

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	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	2,507.
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
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	500,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	3-YEAR CAMERA	2,507.	2,507.
7	Listed property. Enter the amount from line 29	7	0.
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	2,507.
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	2,507.
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	0.
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs.)	11	500,000.
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	2,507.
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12	13	0.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not 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 (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	
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		<input type="checkbox"/>

Section B - Assets Placed in Service During 2012 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	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2012 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	2,507.
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	

2012

FEDERAL STATEMENTS

PAGE 1

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

STATEMENT 1
FORM 1040
WAGE SCHEDULE

TAXPAYER - EMPLOYER	WAGES	FEDERAL W/H	FICA	MEDI-CARE	STATE W/H	SDI
ADP TOTALSOURCE FL XVI	385,165.	739.	4,624.	5,585.	124.	956.
TUNUVA MEDIA LLC	50,000.		2,100.	725.		
GRAND TOTAL	<u>435,165.</u>	<u>739.</u>	<u>6,724.</u>	<u>6,310.</u>	<u>124.</u>	<u>956.</u>

STATEMENT 2
FORM 1040, LINE 21
COMPUTATION OF 2012 TAXABLE INCOME FOR NOL UTILIZATION

TAXABLE INCOME (FORM 1040, LINE 41)	94,546.
LESS: DEDUCTION FOR EXEMPTIONS (FORM 1040, LINE 42)	-19,000.
PLUS: NOL CARRYOVERS FROM 2010 AND LATER YEARS	372,999.
2012 TAXABLE INCOME BEFORE NOL DEDUCTION	<u>448,545.</u>

STATEMENT 2
FORM 1040, LINE 21
2010 NOL UTILIZATION

INITIAL LOSS	379,002.
NOL CARRYOVER AVAILABLE IN 2012	372,999.
TAXABLE INCOME BEFORE NOL DEDUCTION	448,545.
NOL ABSORBED THIS YEAR	372,999.
TAXABLE INCOME AFTER NOL DEDUCTION	75,546.
NOL CARRYOVER TO 2013	0.

STATEMENT 3
FORM 1040, PAGE 2
PENALTIES

TAX DUE BEFORE PENALTIES	\$	32,844.
LATE PAYMENT		985.
INTEREST		457.
GRAND TOTAL TAX DUE	\$	<u>34,286.</u>

STATEMENT 4
SCHEDULE A, LINE 10
HOME MORTGAGE INTEREST REPORTED ON FORM 1098

ANK NATIONAL ASSOCIATION	\$	4,832.
CHASE		41,893.

2012

FEDERAL STATEMENTS

PAGE 2

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

STATEMENT 4 (CONTINUED)
SCHEDULE A, LINE 10
HOME MORTGAGE INTEREST REPORTED ON FORM 1098

WELLS FARGO..... \$ 19,231.
TOTAL \$ 65,956.

STATEMENT 5
SCHEDULE A, LINE 12
DEDUCTIBLE POINTS

AMORTIZATION..... \$ 298.
TOTAL \$ 298.

STATEMENT 6
SCHEDULE A, LINE 16
CONTRIBUTIONS BY CASH OR CHECK

CURE DUCHENE..... \$ 50.
JDRF..... 150.
LIFESAVERS WILD HORSE RESCUE..... 50.
MADDIE JAMES FOUNDATION..... 50.
SERRA CATHOLIC..... 320.
ST BALDRICKS..... 50.
ST JOHNS EPISCOPAL CHUECH..... 690.
WORLD VISION..... 350.
TOTAL \$ 1,710.

2012 FEDERAL DEPRECIATION SCHEDULE

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

IND.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179 BONUS/SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE/BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
SCHEDULE C - TURNVA MEDIA, LLC																
MACHINERY AND EQUIPMENT																
2	CAMERA	8/01/12		2,507		2,507					2,507	0	S/L	HY	3	0
TOTAL MACHINERY AND EQUIPME																
TOTAL DEPRECIATION																
SCHEDULE A (POINTS)																
AMORTIZATION																
1	POINTS	4/02/03		12,675							12,675	5,547	S/L		20	634
TOTAL AMORTIZATION																
TOTAL DEPRECIATION																
GRAND TOTAL AMORTIZATION																
GRAND TOTAL DEPRECIATION																

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT PRIOR DEPR	AMT METHOD	AMT LIFE	AMT RATE	AMT DEPR	REC. DEPR	OWN PCT	POST-86 DEPR ADJ.	REAL PROP PREF	LEAS PER PROP PREE	59 (EX2) AMT DRT
MACHINERY AND EQUIPMENT															
2	CAMERA	8/01/12		0		S/L	HY	3	0		0				0
TOTAL MACHINERY AND EQUIPME															
TOTAL DEPRECIATION															
GRAND TOTAL DEPRECIATION															

Form at bottom of page.

TAX PAYMENT WORKSHEET KEEP FOR YOUR RECORDS

1 Total tax you expect to owe. This is the amount you expect to enter on Form 540/540A, line 64; or Long Form 540NR, line 74. 1 12,486.

2 Payments and credits:

a California income tax withheld (including real estate and nonresident withholding) 2a 124.

b California estimated tax payments and amount applied from your 2011 tax return 2b _____
 (To check your estimated tax payments go to ftb.ca.gov and search for myftb account.)

c Other payments and credits, including any tax payments made with any previous form FTB 3519. 2c _____

3 Total tax payments and credits. Add line 2a, line 2b, and line 2c. 3 124.

4 Tax due. Is line 1 more than line 3? 4 12,362.

- **No. Stop here.** You have no tax due. Do not mail form FTB 3519. If you file your tax return by October 15, 2013 (fiscal year filer — see instructions), the automatic extension will apply.
- **Yes.** Subtract line 3 from line 1 and enter on line 4. This is your tax due. For online payments, do not mail the form, go to ftb.ca.gov and search for **web pay**, and schedule your payment. If you meet the requirements of the Mandatory e-Pay program, you must make all payments electronically, regardless of the tax year or amount. Go to ftb.ca.gov and search for **mandatory e-pay**. For check or money order payments, using black or blue ink, complete your check or money order and form FTB 3519 below, enter the tax due amount from line 4 as the 'Amount of payment.' Make it payable to the 'Franchise Tax Board,' write your SSN or ITIN and '2012 FTB 3519' in the 'For' section. Enclose, but do not staple it to the form and mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008.**

IF AMOUNT OF PAYMENT IS ZERO, DO NOT MAIL THIS FORM.

WHERE TO FILE: Using black or blue ink, make check or money order payable to the 'Franchise Tax Board.' Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and '2012 FTB 3519' on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

**FRANCHISE TAX BOARD
 PO BOX 942867
 SACRAMENTO CA 94267-0008**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

WHEN TO FILE: **Calendar Year — File and Pay by April 15, 2013.**
Fiscal Year Filers — see instructions

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

ONLINE SERVICES: Use Web Pay and enjoy the ease of our free online payment service. Go to ftb.ca.gov for more information. **Do not mail this form if you use Web Pay.**

----- DETACH HERE ----- IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM ----- DETACH HERE -----
CAUTION: You may be required to pay electronically. See instructions.

TAXABLE YEAR **2012** **Payment for Automatic Extension for Individuals** CALIFORNIA FORM **3519 (PIT)**

DAVID RIEM
 LISA K RIEMANN
 LISA K CORZINERiemann

12

17 CORNFLOWER ST
 COTO DE CAZA CA 92679-5229

AMOUNT OF PAYMENT 12362.

Voucher at bottom of page. ■

MAIL 3582 PAYMENTS TO:

FRANCHISE TAX BOARD
P.O. BOX 942867
SACRAMENTO, CA 94267-0008

DO NOT MAIL A PAPER COPY OF YOUR TAX RETURN WITH THE PAYMENT VOUCHER.
If amount of payment is zero, do not mail this voucher.

WHERE TO FILE: Using black or blue ink, make your check or money order payable to the 'Franchise Tax Board.' Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and '2012 FTB 3582' on the check or money order. Detach the voucher below. Enclose, but **do not** staple, payment with voucher and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

WHEN TO FILE: Calendar Year – File and Pay by April 15, 2013.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

ONLINE SERVICES: Use Web Pay and enjoy the ease of our free online payment service. Go to ftb.ca.gov. **Do not mail this voucher if you use Web Pay.**

----- DETACH HERE -----

IF NO PAYMENT IS DUE, DO NOT MAIL THIS VOUCHER

----- DETACH HERE -----

CAUTION: You may be required to pay electronically. See instructions.

TAXABLE YEAR **2012** **Payment Voucher for Individual e-filed Returns**

CALIFORNIA FORM
3582 (e-file)

DAVID RIEM
LISA K RIEMANN
LISA K CORZINERiemann

12

17 CORNFLOWER ST
COTO DE CAZA CA 92679-5229

AMOUNT OF PAYMENT 13548.

For Privacy Notice, get form FTB 1131.
**California Resident
 Income Tax Return 2012**

CAIA3912L 12/19/12
 FORM

540 C1 Side 1

APE

ATTACH FEDERAL RETURN

DAVID RIEMANN
 LISA K CORZINERIEMANN

12 PBA 541990

P
 AC
 A
 R
 RP

17 CORNFLOWER ST
 COTO DE CAZA

CA 92679-5229

03-26-1964 07-22-1959

01	2	45	0	404	0	APE	0
06	0	46	0	405	0	FS	0
09	00	47	0	406	0	3800	0
10	03	963	12486	407	0	3803	0
11	1171	61	0	408	0	SCHG1	0
12	435165	62	0	410	0	5870A	0
13	189141	63	0	412	0	5805 5805F	0
14	311476	64	12486	413	0	DESIGNEE	1
16	413572	71	124	414	0	TPIDP 01603938	
17	291237	72	0	419	0	FN 273768299	
18	92841	73	0	420	0	CCF	0
19	198396	74	0	421	0	3805P	0
31	13657	75	124	422	0	NQDC	0
32	1171	91	0	423	0	3540	0
33	12486	92	0	110	0	3805Z	0
34	0	93	0	111	12362	3807	0
35	12486	94	12362	112	1186	3808	0
40	0	95	0	113	0	3809	0
41	0	400	0	115	0	3549A	0
42	0	401	0	116	0	IRC1341	0
43	0	402	0	117	0		0
44	0	403	0				

AUSTIN D RIEMANN
 SON
 ISABELLE L RIEMANN
 DAUGHTER
 VICTORIA R RIEMANN
 DAUGHTER

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature _____ Date _____
 Spouse's/RDP's signature (if a joint tax return, both must sign) _____

Daytime phone number (optional) _____

Your email address (optional). Enter only one. _____

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) _____ 10/15/13

BRIAN C HURLEY Firm's name (or yours, if self-employed) Firm's address
 HURLEY & HURLEY INC.
 242 W MAIN ST STE 103
 TUSTIN, CA 92780-7715

PTIN _____
 FEIN _____
 27-3768299

Do you want to allow another person to discuss this tax return with us (see instructions)? Yes No

BRIAN C HURLEY (714) 996-2204
 Print Third Party Designee's Name Telephone Number

Sign Here
 It is unlawful to forge a spouse's/ RDP's signature.
 Joint tax return? (See instructions.)

Your Name: DAVID K RIEMANN

Your SSN or ITIN

Filing Status

- 1 Single
2 [X] Married/RDP filing jointly (see instructions).
3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.
4 Head of household (with qualifying person) (see instructions)
5 Qualifying widow(er) with dependent child. Enter year spouse/RDP died.
If your California filing status is different from your federal filing status, check the box here.

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here (see instructions) 6

Exemptions

- 7 Personal: If you checked the box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see the instructions 7 2 x \$104 = \$ 208.
8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. 8 x \$104 = \$
9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. 9 x \$104 = \$
10 Dependents: Do not include yourself or your spouse/RDP.

Table with 3 columns: First name, Last name, Dependent's relationship to you. Rows: AUSTIN D, RIEMANN, SON; ISABELLE L, RIEMANN, DAUGHTER; VICTORIA R, RIEMANN, DAUGHTER.

Total dependent exemptions 10 3 x \$321 = \$ 963.

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 32. 11 \$ 1,171.

Taxable Income

- 12 State wages from your Form(s) W-2, box 16. 12 435,165.
13 Enter federal adjusted gross income from Form 1040, line 37; Form 1040A, line 21; Form 1040EZ, line 4. 13 189,141.
14 California adjustments - subtractions. Enter the amount from Schedule CA (540), line 37, column B. 14 311,476.
15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses (see instructions). 15 (122,335.)
16 California adjustments - additions. Enter the amount from Schedule CA (540), line 37, column C. 16 413,572.
17 California adjusted gross income. Combine line 15 and line 16. 17 291,237.
18 Enter the larger of your CA standard deduction OR your CA itemized deductions. 18 92,841.
19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0-. 19 198,396.

Tax

- 31 Tax. Check box if from: Tax Table [X] Tax Rate Schedule [] FTB 3800 [] FTB 3803. 31 13,657.
32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$169,730 (see instrs). 32 1,171.
33 Subtract line 32 from line 31. If less than zero, enter -0-. 33 12,486.
34 Tax (see instructions). Check box if from: Schedule G-1 [] Form FTB 5870A. 34
35 Add line 33 and line 34. 35 12,486.

Special Credits

- 40 Nonrefundable Child and Dependent Care Expenses Credit, (see instructions). Attach form FTB 3506. 40
41 New jobs credit, amount generated (see instructions). 41
42 New jobs credit, amount claimed (see instructions). 42
43 Credit Code amount 43
44 Credit Code amount 44
45 To claim more than two credits (see instructions). 45
46 Nonrefundable renter's credit (see instructions). 46
47 Add line 40 and line 42 through line 46. These are your total credits. 47
48 Subtract line 47 from line 35. If less than zero, enter -0-. 48 12,486.

Other Taxes

- 61 Alternative minimum tax. Attach Schedule P (540). 61
62 Mental Health Services Tax (see instructions). 62
63 Other taxes and credit recapture (see instructions). 63
64 Add line 48, line 61, line 62, and line 63. This is your total tax. 64 12,486.

Payments

- 71 California income tax withheld (see instructions). 71 124.
72 2012 CA estimated tax and other payments (see instructions). 72
73 Real estate and other withholding (see instructions). 73
74 Excess SDI (or VPD) withheld (see instructions). 74 0.
75 Add line 71, line 72, line 73, and line 74. These are your total payments (see instructions). 75 124.

Your Name: DAVID K RIEMANN

Your SSN or ITIN XXXXXXXXXX

Overpaid Tax/ Tax Due	91 Overpaid tax. If line 75 is more than line 64, subtract line 64 from line 75.....	91	
	92 Amount of line 91 you want applied to your 2013 estimated tax.....	92	
	93 Overpaid tax available this year. Subtract line 92 from line 91.....	93	
	94 Tax due. If line 75 is less than line 64, subtract line 75 from line 64.....	94	12,362.

Use Tax	95 Use Tax. This is not a total line (see instructions).....	95	
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		Code	Amount
Contributions	California Seniors Special Fund (see instructions).....	400	
	Alzheimer's Disease/Related Disorders Fund.....	401	
	California Fund for Senior Citizens.....	402	
	Rare and Endangered Species Preservation Program.....	403	
	State Children's Trust Fund for the Prevention of Child Abuse.....	404	
	California Breast Cancer Research Fund.....	405	
	California Firefighters' Memorial Fund.....	406	
	Emergency Food For Families Fund.....	407	
	California Peace Officer Memorial Foundation Fund.....	408	
	California Sea Otter Fund.....	410	
	Municipal Shelter Spay-Neuter Fund.....	412	
	California Cancer Research Fund.....	413	
	ALS/Lou Gehrig's Disease Research Fund.....	414	
	Child Victims of Human Trafficking Fund.....	419	
	California YMCA Youth and Government Fund.....	420	
California Youth Leadership Fund.....	421		
School Supplies for Homeless Children Fund.....	422		
State Parks Protection Fund/Parks Pass Purchase.....	423		
110 Add code 400 through code 423. This is your total contribution.....	110		

Amount You Owe	111 AMOUNT YOU OWE. Add line 94, line 95, and line 110 (see instructions). Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0009. Pay online - Go to ftb.ca.gov for more information.....	111	12,362.
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Interest and Penalties	112 Interest, late return penalties, and late payment penalties.....	112	1,186.
	113 Underpayment of estimated tax. Check box: <input type="checkbox"/> FTB 5805 attached <input type="checkbox"/> FTB 5805F attached.....	113	
	114 Total amount due (see instructions). Enclose, but do not staple, any payment.....	114	13,548.

INTEREST 197. LATE PAYMENT 989.

Refund and Direct Deposit	115 REFUND OR NO AMOUNT DUE. Subtract line 95 and line 110 from line 93 (see instructions). Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0009.	115	0.
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Fill in the information to authorize direct deposit of your refund into one or two accounts. Do not attach a voided check or a deposit slip (see instructions).

Have you verified the routing and account numbers? Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

Checking Savings
 ● Routing number ● Type ● Account number ● 116 Direct deposit amount

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

Checking Savings
 ● Routing number ● Type ● Account number ● 117 Direct deposit amount

TAXABLE YEAR

2012

California Adjustments – Residents

SCHEDULE

CA (540)

Important: Attach this schedule behind Form 540, Side 3 as a supporting California schedule.

Name(s) as shown on tax return

SSN or ITIN

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

Part I Income Adjustment Schedule

Section A – Income

Table with 3 columns: Federal Amounts (taxable amounts from your federal tax return), Subtractions (See instructions), and Additions (See instructions). Rows include Wages, salaries, tips, etc. (435,165), Taxable interest (242), Ordinary dividends, Taxable refunds, credits, offsets of state and local income taxes, Alimony received, Business income or (loss) (492,923), Capital gain or (loss) (-3,000), Other gains or (losses), IRA distributions, Pensions and annuities, Rental real estate, royalties, partnerships, S corporations, trusts, etc. (-349,764), Farm income or (loss), Unemployment compensation, Social security benefits, Other income (California lottery winnings, Disaster loss carryover, Federal NOL, NOL carryover, NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809, Other), Total (202,567).

Section B – Adjustments to Income

Table with 3 columns: Federal Amounts (taxable amounts from your federal tax return), Subtractions (See instructions), and Additions (See instructions). Rows include Educator expenses, Certain business expenses of reservists, performing artists, and fee-basis government officials, Health savings account deduction, Moving expenses, Deductible part of self-employment tax (13,426), Self-employed SEP, SIMPLE, and qualified plans, Self-employed health insurance deduction, Penalty on early withdrawal of savings, Alimony paid, Recipient's SSN, IRA deduction, Student loan interest deduction, Tuition and fees, Domestic production activities deduction, Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instrs. (13,426), Total (189,141).

CAIA4012L 02/04/13

DAVID K RIEMANN

Part II Adjustments to Federal Itemized Deductions

38	Federal itemized deductions. Enter the amount from federal Schedule A (Form 1040), line 4, 9, 15, 19, 20, 27, and 28	38	94,595.
39	Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax), and line 8 (foreign income taxes only). See instructions.	39	1,754.
40	Subtract line 39 from line 38	40	92,841.
41	Other adjustments including California lottery losses. See instructions. Specify:	41	
42	Combine line 40 and line 41	42	92,841.
43	Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status? Single or married/RDP filing separately \$169,730 Head of household \$254,599 Married/RDP filing jointly or qualifying widow(er) \$339,464		
	No. Transfer the amount on line 42 to line 43.		
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43.	43	92,841.
44	Enter the larger of the amount on line 43 or your standard deduction listed below Single or married/RDP filing separately \$3,841 Married/RDP filing jointly, head of household, or qualifying widow(er) \$7,682		
	Transfer the amount on line 44 to Form 540, line 18.	44	92,841.

TAXABLE YEAR

2012

Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts

CALIFORNIA FORM

3805V

Attach to your California tax return.

Names as shown on return

SSN or ITIN

FEIN

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

Part I Computation of Current Year NOL for Individuals, Estates, and Trusts. If you do not have a current year NOL, go to Part II.

Section A – California Residents Only (Nonresidents go to Section B.)

- 1 Adjusted gross income from 2012 Form 540, line 17. If negative, use brackets. Estates and Trusts, begin on line 3. 1 291,237.
2 Itemized deductions or standard deduction from 2012 Form 540, line 18. 2 (92,841.)
3a Combine line 1 and line 2. (Estates and Trusts, enter taxable income, see instructions.) If negative, use brackets. If positive, enter -0- here and on line 25. Do not complete the rest of Section A. You do not have a current year NOL. Complete Part II and Part III if you have a carryover from prior years. 3a 0.
b 2012 designated disaster loss included in line 3a. Enter as a positive number. 3b
c Combine line 3a and line 3b. If negative, use brackets and continue to line 4. If zero or more, do not complete the rest of Part I. Enter the amount from line 3b, if any, in Part III, line 3, column (d) and complete Part II and Part III as instructed. 3c

Enter amounts on line 4 through line 24 as if they were all positive numbers. See instructions.

- 4 Nonbusiness capital losses. 4
5 Nonbusiness capital gains. See instructions. 5
6 If line 4 is more than line 5, enter the difference; otherwise, enter -0-. 6
7 If line 4 is less than line 5, enter the difference; otherwise, enter -0-. 7
8 Nonbusiness deductions. 8
9 Nonbusiness income other than capital gains. 9
10 Add line 7 and line 9. 10
11 If line 8 is more than line 10, enter the difference; otherwise, enter -0-. 11
12 If line 8 is less than line 10, enter the difference; otherwise, enter -0-. 12
13 Business capital losses. 13
14 Business capital gains. 14
15 Add line 12 and line 14. 15
16 If line 13 is more than line 15, enter the difference; otherwise, enter -0-. 16
17 Add line 6 and line 16. 17
18 Enter the loss, if any, from line 8 of Schedule D (540). Estates and Trusts, enter the loss, if any, from line 9, column (c), of Schedule D (541). If you do not have a loss on that line, skip line 18 through line 21 and enter on line 22 the amount from line 17. 18
19 Enter the loss, if any, from line 9 of Schedule D (540). Estates and Trusts, enter the loss, if any, from line 10 of Schedule D (541). Enter as a positive number. 19
20 If line 18 is more than line 19, enter the difference; otherwise, enter -0-. 20
21 If line 19 is more than line 18, enter the difference; otherwise enter -0-. 21
22 Subtract line 20 from line 17. If zero or less, enter -0-. 22
23 NOL and disaster loss carryovers from prior years. See instructions. 23
24 Add lines 11, 21, 22, and 23. 24
25 2012 NOL carryover. Combine line 3c and line 24. If more than zero, enter -0-. You do not have a current year NOL to carryover. 25

DAVID K RIEMANN AND LISA K CORZINE-RIEM

Section B – Nonresidents and Part-Year Residents Only – Computation of Current Year California NOL

	A Enter total amounts as if you were a CA resident for entire year.	B Enter amounts earned or received from CA sources if you were a nonresident for the entire year.	C Enter amounts earned or received during the portion of the year you were a CA resident.	D Enter amounts earned or received from CA sources during the portion of the year you were a nonresident.	E Total Combine columns C and D
1 Adjusted gross income. See instructions If negative, use brackets. 1					
2 Itemized deductions or standard deduction. See instructions. 2					
3a Combine line 1 and line 2. See instructions. 3a					
b 2012 designated disaster loss included in line 3a. Enter as a positive number. 3b					
c Combine line 3a and line 3b. If negative, use brackets and continue to line 4. 3c					
Enter amounts on line 4 through line 24 as if they were all positive numbers.					
4 Nonbusiness capital losses. 4					
5 Nonbusiness capital gains. 5					
6 If line 4 is more than line 5, enter the difference; otherwise, enter -0-. 6					
7 If line 4 is less than line 5, enter the difference; otherwise, enter -0-. 7					
8 Nonbusiness deductions. 8					
9 Nonbusiness income other than capital gains. 9					
10 Add line 7 and line 9. 10					
11 If line 8 is more than line 10, enter the difference; otherwise, enter -0-. 11					
12 If line 8 is less than line 10, enter the difference; otherwise, enter -0-. 12					
13 Business capital losses. 13					
14 Business capital gains. 14					
15 Add line 12 and line 14. 15					
16 If line 13 is more than line 15, enter the difference; otherwise, enter -0-. 16					
17 Add line 6 and line 16. 17					
18 Enter the loss, if any, from line 4 of Schedule D (540NR) worksheet for nonresidents and part-year residents. See instructions. 18					
19 Enter the loss, if any, from line 5 of Schedule D (540NR) worksheet for nonresidents and part-year residents. Enter as a positive number. 19					
20 If line 18 is more than line 19, enter the difference; otherwise, enter -0-. 20					
21 If line 19 is more than line 18, enter the difference; otherwise, enter -0-. 21					
22 Subtract line 20 from line 17. If zero or less, enter -0-. 22					
23 NOL and disaster loss carryovers from prior years. 23					
24 Add lines 11, 21, 22, and 23. 24					
25 2012 NOL carryover. Combine line 3c and line 24. If more than zero, enter -0-. 25					

Part II Determine 2012 Modified Taxable Income (MTI). Be sure to read the instructions for Part II.

1	Taxable income. See instructions.	1	198,396.
Enter amounts on line 2 through line 4 as if they were all positive numbers.			
2	Capital loss deduction included in line 1	2	3,000.
3	Disaster loss carryover included in line 1	3	
4	NOL carryover included in line 1	4	312,576.
5	MTI. Combine line 1 through line 4. If line 5 is zero or less, enter -0-	5	513,972.

Part III NOL Carryover and Disaster Loss Carryover Limitations. See Instructions.

		(g) Available balance	
1	MTI from Part II, line 5	1	513,972.

Prior Year NOLs

(a) Year of loss	(b) Code	(c) Type of NOL* See below	(d) Initial Loss	(e) Carryover from 2011	(f) Amount used in 2012	(g)	(h) Carryover to 2013 subtract column (f) from column (e)
2010		GEN	379,708.	312,576.	312,576.	201,396.	0.

Current Year NOLs

3	2012		DIS				
4	2012						
	2012						
	2012						
	2012						

*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

5	NOL carryover. Add the carryover amounts in column (h) that are not the result of a disaster loss.	5	
6	Disaster loss carryover. Enter the total loss carryover amounts in column (h) that are the result of disaster losses	6	

TAXABLE YEAR
2012

ALTERNATIVE MINIMUM TAX

**Net Operating Loss (NOL) Computation and NOL and
Disaster Loss Limitations – Individuals, Estates, and Trusts**

CALIFORNIA FORM
3805V

Attach to your California tax return.

Names as shown on return

SSN or ITIN

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

Part I Computation of Current Year NOL for Individuals, Estates, and Trusts. If you do not have a current year NOL, go to Part II.

Section A – California Residents Only (Nonresidents go to Section B.)

- 1 Adjusted gross income from 2012 Form 540, line 17. If negative, use brackets. Estates and Trusts, begin on line 3 **1** _____
- 2 Itemized deductions or standard deduction from 2012 Form 540, line 18..... **2** _____
- 3a Combine line 1 and line 2. (Estates and Trusts, enter taxable income, see instructions.) If negative, use brackets. If positive, enter -0- here and on line 25. **Do not** complete the rest of Section A. You do not have a current year NOL. Complete Part II and Part III if you have a carryover from prior years..... **3a** _____ **0.**
- b 2012 designated disaster loss included in line 3a. Enter as a positive number..... **3b** _____
- c Combine line 3a and line 3b. If negative, use brackets and continue to line 4. If zero or more, **do not** complete the rest of Part I. Enter the amount from line 3b, if any, in Part III, line 3, column (d) and complete Part II and Part III as instructed..... **3c** _____

Enter amounts on line 4 through line 24 as if they were all **positive** numbers. See instructions.

- 4 Nonbusiness capital losses **4** _____
- 5 Nonbusiness capital gains. See instructions **5** _____
- 6 If line 4 is more than line 5, enter the difference; otherwise, enter -0-..... **6** _____
- 7 If line 4 is less than line 5, enter the difference; otherwise, enter -0-..... **7** _____
- 8 Nonbusiness deductions **8** _____
- 9 Nonbusiness income other than capital gains..... **9** _____
- 10 Add line 7 and line 9..... **10** _____
- 11 If line 8 is more than line 10, enter the difference; otherwise, enter -0-..... **11** _____
- 12 If line 8 is less than line 10, enter the difference; otherwise, enter -0-..... **12** _____
- 13 Business capital losses **13** _____
- 14 Business capital gains **14** _____
- 15 Add line 12 and line 14..... **15** _____
- 16 If line 13 is more than line 15, enter the difference; otherwise, enter -0-..... **16** _____
- 17 Add line 6 and line 16..... **17** _____
- 18 Enter the loss, if any, from line 8 of Schedule D (540). Estates and Trusts, enter the loss, if any, from line 9, column (c), of Schedule D (541). If you do not have a loss on that line, skip line 18 through line 21 and enter on line 22 the amount from line 17..... **18** _____
- 19 Enter the loss, if any, from line 9 of Schedule D (540). Estates and Trusts, enter the loss, if any, from line 10 of Schedule D (541). Enter as a positive number... **19** _____
- 20 If line 18 is more than line 19, enter the difference; otherwise, enter -0-..... **20** _____
- 21 If line 19 is more than line 18, enter the difference; otherwise enter -0-..... **21** _____
- 22 Subtract line 20 from line 17. If zero or less, enter -0-..... **22** _____
- 23 NOL and disaster loss carryovers from prior years. See instructions..... **23** _____
- 24 Add lines 11, 21, 22, and 23..... **24** _____
- 25 **2012 NOL carryover.** Combine line 3c and line 24. If more than zero, enter -0-. You do not have a current year NOL to carryover..... **25** _____

DAVID K RIEMANN AND LISA K CORZINE-RIEM

Section B - Nonresidents and Part-Year Residents Only - Computation of Current Year California NOL

	A Enter total amounts as if you were a CA resident for entire year.	B Enter amounts earned or received from CA sources if you were a nonresident for the entire year.	C Enter amounts earned or received during the portion of the year you were a CA resident.	D Enter amounts earned or received from CA sources during the portion of the year you were a nonresident.	E Total Combine columns C and D
1 Adjusted gross income. See instructions If negative, use brackets. 1					
2 Itemized deductions or standard deduction. See instructions. 2					
3a Combine line 1 and line 2. See instructions. 3a					
b 2012 designated disaster loss included in line 3a. Enter as a positive number. 3b					
c Combine line 3a and line 3b. If negative, use brackets and continue to line 4. 3c					
Enter amounts on line 4 through line 24 as if they were all positive numbers.					
4 Nonbusiness capital losses. 4					
5 Nonbusiness capital gains. 5					
6 If line 4 is more than line 5, enter the difference; otherwise, enter -0-. 6					
7 If line 4 is less than line 5, enter the difference; otherwise, enter -0-. 7					
8 Nonbusiness deductions. 8					
9 Nonbusiness income other than capital gains. 9					
10 Add line 7 and line 9. 10					
11 If line 8 is more than line 10, enter the difference; otherwise, enter -0-. 11					
12 If line 8 is less than line 10, enter the difference; otherwise, enter -0-. 12					
13 Business capital losses. 13					
14 Business capital gains. 14					
15 Add line 12 and line 14. 15					
16 If line 13 is more than line 15, enter the difference; otherwise, enter -0-. 16					
17 Add line 6 and line 16. 17					
18 Enter the loss, if any, from line 4 of Schedule D (540NR) worksheet for nonresidents and part-year residents. See instructions. 18					
19 Enter the loss, if any, from line 5 of Schedule D (540NR) worksheet for nonresidents and part-year residents. Enter as a positive number. 19					
20 If line 18 is more than line 19, enter the difference; otherwise, enter -0-. 20					
21 If line 19 is more than line 18, enter the difference; otherwise, enter -0-. 21					
22 Subtract line 20 from line 17. If zero or less, enter -0-. 22					
23 NOL and disaster loss carryovers from prior years. 23					
24 Add lines 11, 21, 22, and 23. 24					
25 2012 NOL carryover. Combine line 3c and line 24. If more than zero, enter -0-. 25					



Part II Determine 2012 Modified Taxable Income (MTI). Be sure to read the instructions for Part II. AMT COPY

1 Taxable income. See instructions. AMTI BEFORE ATNOLD (SCH. P, LINE 19) 1 535,849.

Enter amounts on line 2 through line 4 as if they were all positive numbers.

2 Capital loss deduction included in line 1..... 2 3,000.

3 Disaster loss carryover included in line 1..... 3 _____

4 NOL carryover included in line 1..... 4 _____

5 MTI. Combine line 1 through line 4. If line 5 is zero or less, enter -0..... MODIFIED AMTI 5 538,849.

ATNOLD LIMITATION PERCENTAGE 90

Part III NOL Carryover and Disaster Loss Carryover Limitations. See Instructions.

NOTE: LINE 1, AMTI BEFORE ATNOLD INCLUDES THE LINE 3 AND/OR LINE 4 NOL C/O AMOUNTS. NO ADDITIONAL ADD BACK IS REQUIRED.

1 MTI from Part II, line 5..... MULTIPLY LINE 5 BY ATNOLD LIMITATION %1	(g) Available balance	
	484,964.	

Prior Year NOLs

(a) Year of loss	(b) Code	(c) Type of NOL* See below	(d) Initial Loss	(e) Carryover from 2011	(f) Amount used in 2012	(g)	(h) Carryover to 2013 subtract column (f) from column (e)
2 2010		GEN	395,336.	328,225.	328,225.	156,739.	0.

Current Year NOLs

3 2012		DIS					
4 2012							
2012							
2012							
2012							

*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

5 NOL carryover. Add the carryover amounts in column (h) that are not the result of a disaster loss. 5 _____

6 Disaster loss carryover. Enter the total loss carryover amounts in column (h) that are the result of disaster losses 6 _____

2012

CALIFORNIA STATEMENTS

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CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

STATEMENT 1
SCHEDULE CA, LINE 17
RENTS, ROYALTIES, PARTNERSHIPS, ESTATES, TRUSTS, ETC.

PARTNERSHIP/S-CORPORATION INCOME ADJUSTMENT.....	\$	40,573.
TOTAL	\$	<u>40,573.</u>

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

IND.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. ECT. FCL.	CUR 179/ BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.	
SCHEDULE C - TURUVA MEDIA, LLC																	
MACHINERY AND EQUIPMENT																	
2	CAMERA	8/01/12		2,507		2,507			0		0		S/L	HY	3	0	
TOTAL MACHINERY AND EQUIPME				2,507		2,507	0	0	0	0	0	0					0
TOTAL DEPRECIATION				2,507		2,507	0	0	0	0	0	0					0
SCHEDULE A (POINTS)																	
AMORTIZATION																	
1	POINTS	4/02/03		12,675							12,675	5,547	S/L		20	634	
TOTAL AMORTIZATION				12,675		0	0	0	0	0	12,675	5,547					634
TOTAL DEPRECIATION				0		0	0	0	0	0	0	0					0
GRAND TOTAL AMORTIZATION				12,675		0	0	0	0	0	12,675	5,547					634
GRAND TOTAL DEPRECIATION				2,507		2,507	0	0	0	0	0	0	0				0

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

JOB. DESCRIPTION DATE ACQUIRED DATE SOLD AMT BASIS AMT PRIOR DEPR AMT METHOD AMT LIFE AMT RATE AMT DEPR REG DEPR OWN PCT POST-86 DEPR ADJ REAL PROP PREF LEAS PER PROP PREF 59 (EY2) AMOUNT

SCHEDULE C - TUNUVA MEDIA, LLC

MACHINERY AND EQUIPMENT

JOB	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT PRIOR DEPR	AMT METHOD	AMT LIFE	AMT RATE	AMT DEPR	REG DEPR	OWN PCT	POST-86 DEPR ADJ	REAL PROP PREF	LEAS PER PROP PREF	59 (EY2) AMOUNT
2	CAMERA	8/01/12		0		S/L	HY 3		0		0				0
TOTAL MACHINERY AND EQUIPME															
TOTAL DEPRECIATION															
GRAND TOTAL DEPRECIATION															

2013

Record of Estimated Tax Payments

PAGE 1

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

Federal

Payment Number	Date Due	2012 Overpayment Credit Applied	Balance Due	Check or money order number or credit card confirmation number	Amount Paid (do not include any credit card convenience fee)	Date paid
1	4/15/13					
2	6/17/13					
3	9/16/13					
4	1/15/14		50,000.			
5						
6						
7						
8						
Total			50,000.			

State: CALIFORNIA

State

Payment Number	Date Due	2012 Overpayment Credit Applied	Balance Due	Check or money order number or credit card confirmation number	Amount Paid (do not include any credit card convenience fee)	Date paid
1	4/15/13					
2	6/17/13					
3	9/16/13					
4	12/31/13		20,000.			
5						
6						
7						
8						
Total			20,000.			

This document is for your records. Please use it to record your estimated tax payments and bring it with you for reference in the preparation of your 2013 tax return.

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

FORMS NEEDED FOR THIS RETURN

FEDERAL: 1040, 1040-ES, 1040-V, SCH A, SCH B, SCH C, SCH D, SCH E P2, SCH SE
 4562, 4868, 6251, 8801, 8821
 CALIFORNIA: 540, 540-ES, SCH CA, SCH D (540), 3519, 3582, 3805V, E-FILE CONSENT
 E-FILE FORM 8879

TAX RATES

	<u>MARGINAL</u>	<u>EFFECTIVE</u>
FEDERAL	25.0%	47.2%
CALIFORNIA	9.3%	6.3%

CARRYOVERS TO 2013

FEDERAL CARRYOVERS

SHORT-TERM CAPITAL LOSS	1,644,933.
AMT SHORT-TERM CAPITAL LOSS	1,644,933.
MINIMUM TAX CREDIT	388.
FORM 8801 TENTATIVE MINIMUM TAX CREDIT	388.
DEDUCTIBLE STATE AND LOCAL TAXES	12,362.

CALIFORNIA CARRYOVERS

STATE CAPITAL LOSS	1,647,933.
AMT STATE CAPITAL LOSS	1,644,933.

ESTIMATES

FEDERAL ESTIMATES

	<u>ESTIMATE</u>	<u>OVERPAYMENT</u>	<u>BALANCE</u>
4/15/13	0.	0.	0.
6/17/13	0.	0.	0.
9/16/13	0.	0.	0.
1/15/14	50,000.	0.	50,000.
TOTAL	\$ 50,000.	\$ 0.	\$ 50,000.

CALIFORNIA ESTIMATES

	<u>ESTIMATE</u>	<u>OVERPAYMENT</u>	<u>BALANCE</u>
4/15/13	0.	0.	0.
6/17/13	0.	0.	0.
9/16/13	0.	0.	0.
12/31/13	20,000.	0.	20,000.
TOTAL	\$ 20,000.	\$ 0.	\$ 20,000.

2012

FEDERAL INCOME TAX SUMMARY

Page

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE RIEMANN

	2012	2011	DIFF
INCOME			
WAGES, SALARIES, TIPS, ETC.....	435,165	0	435,165
INTEREST INCOME.....	242	662	-420
BUSINESS INCOME.....	492,923	0	492,923
CAPITAL GAIN OR LOSS.....	-3,000	-3,000	0
RENT, ROYALTY, PARTNERSHIP, SCORP, TRUST	-349,764	108,758	-458,522
OTHER INCOME.....	-372,999	-37,411	-335,588
TOTAL INCOME.....	202,567	69,009	133,558
ADJUSTMENTS TO INCOME			
DEDUCTIBLE PART OF SELF-EMPLOYMENT TAX...	13,426	0	13,426
TOTAL ADJUSTMENTS.....	13,426	0	13,426
ADJUSTED GROSS INCOME.....	189,141	69,009	120,132
ITEMIZED DEDUCTIONS			
TAXES.....	26,631	8,493	18,138
INTEREST.....	66,254	32,293	33,961
CONTRIBUTIONS.....	1,710	1,710	0
TOTAL ITEMIZED DEDUCTIONS.....	94,595	42,496	52,099
TAX COMPUTATION			
STANDARD DEDUCTION.....	11,900	11,600	300
LARGER OF ITEMIZED OR STANDARD DEDUCTION	94,595	42,496	52,099
INCOME PRIOR TO EXEMPTION DEDUCTION.....	94,546	26,513	68,033
EXEMPTION DEDUCTION.....	19,000	18,500	500
TAXABLE INCOME.....	75,546	8,013	67,533
TAX BEFORE AMT.....	10,941	803	10,138
ALTERNATIVE MINIMUM TAX.....	90	0	90
TAX BEFORE CREDITS.....	11,031	803	10,228
CREDITS			
CHILD TAX CREDIT.....	0	803	-803
TOTAL CREDITS.....	0	803	-803
TAX AFTER CREDITS.....	11,031	0	11,031
OTHER TAXES			
SELF-EMPLOYMENT TAX.....	24,652	0	24,652
TOTAL TAX.....	35,683	0	35,683
PAYMENTS			
FEDERAL INCOME TAX WITHHELD.....	739	0	739
EXCESS FICA AND RRTA TAX WITHHELD.....	2,100	0	2,100
TOTAL PAYMENTS.....	2,839	0	2,839
REFUND OR AMOUNT DUE			
LATE PAYMENT PENALTY.....	985	0	985
INTEREST.....	457	0	457
AMOUNT YOU OWE.....	34,286	0	34,286
TAX RATES			
MARGINAL TAX RATE.....	25.0%	10.0%	15.0%
EFFECTIVE TAX RATE.....	47.2%	0.0%	47.2%

2012

CALIFORNIA INCOME TAX SUMMARY

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE RIEMANN

	2012	2011	DIFF
FEDERAL ADJUSTED GROSS INCOME			
FEDERAL ADJUSTED GROSS INCOME.....	189,141	69,009	120,132
CALIFORNIA SUBTRACTIONS			
RENTS, ROYALTIES, PARTNERSHIPS, TRUSTS.....	0	849	-849
NET OPERATING LOSS CARRYOVER.....	312,576	379,708	-67,132
ADJUSTMENTS TO INCOME.....	-1,100	0	-1,100
TOTAL SUBTRACTIONS FROM FEDERAL AGI.....	311,476	380,557	-69,081
CALIFORNIA ADDITIONS			
RENTS, ROYALTIES, PARTNERSHIPS, TRUSTS.....	40,573	0	40,573
NET OPERATING LOSS CARRYOVER.....	372,999	37,411	335,588
TOTAL ADDITIONS TO FEDERAL AGI.....	413,572	37,411	376,161
ADJUSTED GROSS INCOME			
ADJUSTED GROSS INCOME.....	291,237	-274,137	565,374
ITEMIZED DEDUCTIONS			
FEDERAL ITEMIZED DEDUCTIONS.....	94,595	42,496	52,099
LESS STATE, LOCAL AND FOREIGN TAXES.....	1,754	1,057	697
CALIFORNIA ITEMIZED DEDUCTIONS.....	92,841	41,439	51,402
CALIFORNIA STANDARD DEDUCTION.....	7,682	7,538	144
TAX COMPUTATION			
TOTAL TAXABLE INCOME.....	198,396	0	198,396
TAX.....	13,657	0	13,657
EXEMPTION CREDITS.....	1,171	1,149	22
NET TAX.....	12,486	0	12,486
PAYMENTS			
CALIFORNIA INCOME TAX WITHHELD.....	124	0	124
TOTAL PAYMENTS.....	124	0	124
REFUND OR AMOUNT DUE			
AMOUNT OVERPAID.....	0	0	0
LATE RETURN AND LATE PAYMENT PENALTY.....	1,186	0	1,186
AMOUNT YOU OWE.....	13,548	0	13,548
TAX RATES			
MARGINAL TAX RATE.....	9.3%	0.0%	9.3%
EFFECTIVE TAX RATE.....	6.3%	0.0%	6.3%

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

CHILD TAX CREDIT WORKSHEET (FORM 1040, LINE 51)

1. NUMBER OF QUALIFYING CHILDREN FROM FORM 1040, LINE 6C: 3 X \$1,000		3,000.
2. ENTER THE AMOUNT FROM FORM 1040, LINE 38.	189,141.	
3. ENTER \$110,000 (\$75,000 IF SINGLE, QW OR HOH AND \$55,000 IF MFS).	110,000.	
4. IS LINE 2 MORE THAN THE AMOUNT ON LINE 3? NO - LEAVE LINE 4 BLANK. ENTER -0- ON LINE 5. YES - SUBTRACT LINE 3 FROM LINE 2. IF THE RESULT IS NOT A MULTIPLE OF \$1,000, INCREASE IT TO THE NEXT MULTIPLE OF \$1,000.	80,000.	
5. MULTIPLY THE AMOUNT ON LINE 4 BY 5% (.05). ENTER THE RESULT.		4,000.
6. IS THE AMOUNT ON LINE 1 MORE THAN THE AMOUNT ON LINE 5? NO - STOP. YOU CANNOT TAKE THE CHILD TAX CREDIT ON FORM 1040, LINE 51. YOU ALSO CANNOT TAKE THE ADDITIONAL CHILD TAX CREDIT ON FORM 1040, LINE 65. YES - SUBTRACT LINE 5 FROM LINE 1. ENTER THE RESULT.		0.

FEDERAL INCOME TAX WITHHELD

ADP TOTALSOURCE FL XVI

TOTAL 739.
739.

LATE PAYMENT PENALTY

1. TAX DUE	32,844.
2. 6 MONTHS LATE X .005 (.25 MAX) LATE PAYMENT PENALTY (LINE 1 X LINE 2)	X <u>.030</u> <u>985.</u>

INTEREST ON LATE PAYMENT

TAX DUE	32,844.	
<u>4/15/13 - 6/30/13 (76 DAYS @ 3%)</u>		
AMOUNT SUBJECT TO INTEREST	32,844.00	
RATE FACTOR	X <u>.006265868</u>	
INTEREST		205.80
<u>7/01/13 - 9/30/13 (92 DAYS @ 3%)</u>		
AMOUNT SUBJECT TO INTEREST	33,049.80	
RATE FACTOR	X <u>.007589992</u>	
INTEREST		250.85
<u>10/01/13 - 10/15/13 (15 DAYS @ 0%)</u>		
AMOUNT SUBJECT TO INTEREST	33,300.65	
RATE FACTOR	X <u>.000000000</u>	

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

INTEREST ON LATE PAYMENT (CONTINUED)

INTEREST	0.
TOTAL INTEREST ON LATE PAYMENT (ROUNDED)	<u>457.</u>

STATE AND LOCAL TAXES (SCHEDULE A, LINE 5)

STATE AND LOCAL INCOME TAXES

	<u>STATE</u>	<u>LOCAL</u>
INCOME TAX WITHHELD	124.	0.
DISABILITY/UNEMPLOYMENT INSURANCE	956.	0.
ESTIMATED TAX PAYMENTS	0.	0.
CREDIT FOR PRIOR YEAR OVERPAYMENT	0.	0.
CREDIT FOR INCOME TAX WITHHELD (K-1)	0.	0.
1/12 PAYMENT ON 2011 ESTIMATE	0.	0.
PAID WITH 2011 EXTENSION	0.	0.
PAID WITH 2011 RETURN	0.	0.
PAID FOR PRIOR YEARS AND/OR TO OTHER STATES	0.	0.
TOTAL INCOME TAXES	<u>1,080.</u>	<u>0.</u>

TOTAL STATE AND LOCAL INCOME TAXES 1,080.

STATE AND LOCAL SALES TAXES USING THE OPTIONAL SALES TAX TABLES

AVAILABLE INCOME:

ADJUSTED GROSS INCOME PER FORM 1040	189,141.
TAX-EXEMPT INTEREST	0.
NONTAXABLE COMBAT PAY	0.
NONTAXABLE SOCIAL SECURITY BENEFITS	0.
NONTAXABLE PENSIONS	0.
NONTAXABLE IRAS	0.
PRIOR YEAR REFUNDABLE CREDITS (REFUNDABLE PORTION ONLY)	0.
ADDITIONAL NONTAXABLE AMOUNTS	0.
TOTAL AVAILABLE INCOME (NOT LESS THAN ZERO)	<u>189,141.</u>

NUMBER OF EXEMPTIONS 5.

- | | |
|---|----------|
| 1. STATE GENERAL SALES TAXES PER TABLES | 1,641. |
| 2. LOCAL GENERAL SALES TAXES PER TABLES FOR CERTAIN RESIDENTS OF AK, AZ, AR, CO, GA, IL, LA, MO, NC, NY, SC, TN, UT, VA, AND WV (BASED ON A RATE OF 1%) | 0. |
| 3. LOCAL GENERAL SALES TAX RATE | 0.5000 |
| 4. IF LINE 2 IS ZERO, ENTER YOUR STATE GENERAL SALES TAX RATE. OTHERWISE, SKIP LINE 4 AND 5, AND GO TO LINE 6 | 7.2500 |
| 5. DIVIDE LINE 3 BY LINE 4 | 0.068966 |
| 6. LOCAL GENERAL SALES TAXES. IF LINE 2 IS ZERO, MULTIPLY LINE 1 BY LINE 5. OTHERWISE, MULTIPLY LINE 2 BY LINE 3. | 113. |
| 7. STATE AND LOCAL GENERAL SALES TAXES (ADD LINES 1 AND 6) | 1,754. |
| 8. SALES TAXES PAID ON VEHICLES, BOATS, ETC. | 0. |
| 9. SALES TAX DEDUCTION WHEN USING TABLES (ADD LINES 7 AND 8) | 1,754. |

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

STATE AND LOCAL TAXES (SCHEDULE A, LINE 5) (CONTINUED)

STATE AND LOCAL SALES TAX DEDUCTION
(GREATER OF TAXES PAID OR TABLE AMOUNT)

1. GENERAL SALES TAXES PAID	0.
2. USE TAXES PAID	0.
3. TOTAL ACTUAL TAXES PAID (ADD LINES 1 AND 2)	0.
4. SALES TAXES USING TABLES	1,754.
5. GREATER OF SALES TAXES PAID OR TABLE AMOUNT	<u>1,754.</u>

STATE & LOCAL TAXES TO SCH. A, LN 5 (GREATER OF INCOME OR SALES TAX) 1,754.

EXCESS MORTGAGE - AVERAGE BALANCE & ALLOCATED INTEREST WORKSHEET

NAME OF LENDER: CHASE

<u>TYPE OF DEBT</u>	<u>BEGINNING BALANCE</u>	<u>BORROWED IN 2012</u>	<u>PRINCIPAL APPLIED</u>	<u>ENDING BALANCE</u>	<u>AVERAGE BALANCE</u>	<u>ALLO-CATED INTEREST</u>
HOME ACQUISITION	2,000,000.	0.	33,674.	1,966,326.	1,983,163.	89,210.
				TOTAL	<u>1,983,163.</u>	<u>89,210.</u>

NAME OF LENDER: WELLS FARGO

<u>TYPE OF DEBT</u>	<u>BEGINNING BALANCE</u>	<u>BORROWED IN 2012</u>	<u>PRINCIPAL APPLIED</u>	<u>ENDING BALANCE</u>	<u>AVERAGE BALANCE</u>	<u>ALLO-CATED INTEREST</u>
HOME ACQUISITION	360,000.	0.	1,426.	358,574.	359,287.	40,953.
				TOTAL	<u>359,287.</u>	<u>40,953.</u>

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

EXCESS MORTGAGE - WORKSHEET TO FIGURE QUALIFIED LOAN LIMIT AND DEDUCTIBLE HOME MORTGAGE INTEREST FOR 2012 (IRS PUB 936)

PART I - QUALIFIED LOAN LIMIT

1. AVERAGE BALANCE OF ALL GRANDFATHERED DEBT	
2. AVERAGE BALANCE OF ALL HOME ACQUISITION DEBT	2,342,450.
3. ENTER \$1,000,000 (\$500,000 IF MARRIED FILING SEPARATE)	1,000,000.
4. ENTER THE LARGER OF LINE 1 OR LINE 3	1,000,000.
5. ADD THE AMOUNTS ON LINE 1 AND 2	2,342,450.
6. ENTER THE SMALLER OF LINE 4 OR LINE 5	1,000,000.
7. ENTER \$100,000 (\$50,000 IF MARRIED FILING SEPARATE)	100,000.
8. QUALIFIED LOAN LIMIT (ADD LINES 6 AND 7)	1,100,000.

PART II - DEDUCTIBLE HOME MORTGAGE INTEREST

9. TOTAL AVERAGE BALANCES OF ALL MORTGAGES ON ALL QUALIFIED HOMES	2,342,450.
10. ENTER THE TOTAL AMOUNT OF INTEREST PAID	130,163.
11. DIVIDE THE AMOUNT ON LINE 8 BY THE AMOUNT ON LINE 9	.469594
12. MULTIPLY LINE 10 BY LINE 11. THIS IS DEDUCTIBLE HOME MORTGAGE INTEREST	61,124.
13. SUBTRACT LINE 12 FROM LINE 10. THIS IS NOT HOME MORTGAGE INTEREST	69,039.

EXCESS MORTGAGE - ALLOCATION OF EXCESS HMI TO HOME EQUITY AND HOME ACQUISITION DEBT

TYPE OF TOTAL DEBT	EXCESS DEBT	RATIO	EXCESS HMI
TOTAL EXCESS HOME EQUITY DEBT	0.	.000000	0.
TOTAL EXCESS HOME ACQUISITION DEBT	1,242,450.	1.000000	69,039.
TOTALS	1,242,450.		69,039.

ALLOCATION OF EXCESS HMI TO HOME ACQUISITION LOANS

NAME OF LENDER	ALLOCATED INTEREST	RATIO	EXCESS HMI
CHASE	89,210.	.685371	47,317.
WELLS FARGO	40,953.	.314629	21,722.
TOTALS	130,163.		69,039.

EXCESS MORTGAGE - ALLOCATION OF INTEREST TO TYPE OF DEBT AND FORMS/SCHEDULES

NAME OF LENDER: CHASE

TYPE OF DEBT	TOTAL INTEREST	EXCESS HMI	INTEREST DEDUCTIBLE AS HMI	WHERE REPORTED SCHEDULE A
HOME ACQUISITION	89,210.	47,317.	41,893.	
TOTALS	89,210.	47,317.	41,893.	

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

EXCESS MORTGAGE - ALLOCATION OF INTEREST TO TYPE OF DEBT AND FORMS/SCHEDULES (CONTINUED)

NAME OF LENDER: WELLS FARGO

TYPE OF DEBT	TOTAL INTEREST	EXCESS HMI	INTEREST DEDUCTIBLE AS HMI	WHERE REPORTED
HOME ACQUISITION	40,953.	21,722.	19,231.	SCHEDULE A
TOTALS	40,953.	21,722.	19,231.	

CAPITAL LOSS CARRYOVER WORKSHEET
(IRS PUBLICATION 550)

- 1. ENTER THE AMOUNT FROM FORM 1040, LINE 41 OR FORM 1040NR, LINE 39.
- 2. ENTER THE LOSS FROM SCHEDULE D, LINE 21. 94,546.
- 3. COMBINE LINES 1 AND 2 (BUT NOT LESS THAN ZERO). 3,000.
- 4. ENTER THE SMALLER OF LINE 2 OR LINE 3. 97,546.

NOTE: IF LINE 7 OF SCHEDULE D IS A LOSS, GO TO LINE 5; OTHERWISE, ENTER ZERO ON LINE 5 AND GO TO LINE 9. 3,000.

- 5. ENTER THE LOSS FROM SCHEDULE D, LINE 7. 1,647,933.
- 6. ENTER GAIN FROM SCHEDULE D, LINE 15. 0.
- 7. ADD LINES 4 AND 6. 3,000.
- 8. SHORT-TERM CAPITAL LOSS CARRYOVER TO 2013. SUBTRACT LINE 7 FROM LINE 5. 1,644,933.

NOTE: IF LINE 15 OF SCHEDULE D IS A LOSS, GO TO LINE 9; OTHERWISE, SKIP LINES 9 THROUGH 13.

- 9. ENTER THE LOSS FROM SCHEDULE D, LINE 15.
- 10. ENTER GAIN FROM SCHEDULE D, LINE 7.
- 11. SUBTRACT LINE 5 FROM LINE 4.
- 12. ADD LINES 10 AND 11.
- 13. LONG-TERM CAPITAL LOSS CARRYOVER TO 2013. SUBTRACT LINE 12 FROM LINE 9.

NET NONFARM PROFIT OR (LOSS) (SCHEDULE SE, LINE 2)

	SPOUSE
SCHEDULE C	492,923.
SCHEDULE E, PAGE 2 (FROM SCH. K-1)	0.
OTHER INCOME (FORM 1040, LINE 21)	0.
SECTION 1256 CONTRACTS	0.
MINISTER WAGES	0.
MINISTER HOUSING ALLOWANCE	0.
MINISTER PARSONAGE - UTILITIES	0.
EMPLOYEE BUSINESS EXPENSES (2106)	0.
NET NONFARM INCOME ADJUSTMENT	0.
TOTAL NET NONFARM PROFIT OR (LOSS)	492,923.

2012

FEDERAL WORKSHEETS

PAGE 6

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

TAXABLE BUSINESS INCOME FOR LIMITATION OF SECTION 179 EXPENSE DEDUCTION (FORM 4562, LINE 11)

WAGES, SALARIES, TIPS, ETC.	435,165.
BUSINESS INCOME OR LOSS	495,430.
FARM INCOME OR LOSS	0.
RENTAL REAL ESTATE INCOME OR LOSS	0.
NONPASSIVE PARTNERSHIPS, S CORPS, ESTATES, TRUSTS	0.
INCOME OR LOSS FOR REAL ESTATE PROFESSIONALS	-349,764.
GAINS OR LOSSES ON SALES OF BUSINESS PROPERTY	0.
TOTAL TAXABLE BUSINESS INCOME	<u>580,831.</u>

Form **8801**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

**Credit for Prior Year Minimum Tax –
Individuals, Estates, and Trusts**

MINIMUM TAX CREDIT CARRYOVER TO 2013 WORKSHEET

▶ Information about Form 8801 and its separate instructions is at www.irs.gov/form8801.
▶ Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2012

Attachment
Sequence No. **74**

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1 and 10 of your 2011 Form 6251. Estates and trusts, see instructions	1	467,545.
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	26,631.
3	Minimum tax credit net operating loss deduction (see instructions)	3	-372,999.
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$223,900 and you were married filing separately for 2011, see instructions	4	121,177.
5	Enter: \$74,450 if married filing jointly or qualifying widow(er) for 2011; \$48,450 if single or head of household for 2011; or \$37,225 if married filing separately for 2011. Estates and trusts, enter \$22,500	5	78,750.
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2011; \$112,500 if single or head of household for 2011; or \$75,000 if married filing separately for 2011. Estates and trusts, enter \$75,000	6	150,000.
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	0.
8	Multiply line 7 by 25% (.25)	8	0.
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2011, see instructions	9	78,750.
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	42,427.
11	<ul style="list-style-type: none"> • If for 2011 you filed Form 2555 or 2555-EZ, see the instructions for the amount to enter. • If for 2011 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 47 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2011), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2011) from the result. Form 1040NR filers, see instructions. 	11	11,031.
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	11,031.
14	Enter the amount from your 2011 Form 6251, line 34, or 2011 Form 1041, Schedule I, line 55	14	10,941.
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	90.

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8801 (2012)

MINIMUM TAX CREDIT CARRYOVER TO 2013 WORKSHEET

Form 8801 (2012) DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2013

16	Enter the amount from your 2011 Form 6251, line 35, or 2011 Form 1041, Schedule I, line 56	16	90.
17	Enter the amount from line 15	17	90.
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	
19	2011 credit carryforward. Enter the amount from your 2011 Form 8801, line 28	19	388.
20	Enter your 2011 unallowed qualified electric vehicle credit (see instructions)	20	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	388.
22	Enter your 2012 regular income tax liability minus allowable credits (see instructions)	22	
23	Enter the amount from your 2012 Form 6251, line 33, or 2012 Form 1041, Schedule I, line 54	23	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	
25	Current year nonrefundable credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2012 Form 1040, line 53 (check box b); Form 1040NR, line 50 (check box b); or Form 1041, Schedule G, line 2c	25	
26	<ul style="list-style-type: none"> • Estates and trusts: Skip lines 26 and 27 and go to line 28. • Individuals: Did you have a minimum tax credit carryforward to 2010 (on your 2009 Form 8801, line 30)? <input type="checkbox"/> No. Leave lines 26 and 27 blank and go to line 28. <input type="checkbox"/> Yes. Complete Part IV of Form 8801 to figure the amount to enter	26	
27	Is line 26 more than line 25?	27	
	<input type="checkbox"/> No. Leave line 27 blank and go to line 28. <input type="checkbox"/> Yes. Subtract line 25 from line 26. This is your current year refundable credit . Enter the result here and on your 2012 Form 1040, line 71 (check box c), or Form 1040NR, line 67 (check box c)	27	
28	Credit carryforward to 2013. Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years	28	

2012
CLIENT 4208

FEDERAL K-1 RECONCILIATION WORKSHEET
DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

PAGE 1

DKR MEDIA GROUP LLC
27-0206858

PARTNERSHIP NONPASSIVE	K-1 Input	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Unallowed Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E (page 2)						
Ordinary income (loss).....	-78,996.					
Rental real estate income (loss).....						
Other rental income (loss).....						
Section 59(e)(2) expenses.....						
Passive interest expense.....						
Guaranteed payments (nonpassive).....						
Section 179 expense and carryover.....						
Disallowed section 179 expense.....						
Net income (loss).....	-78,996.					
First passive other.....						-78,996.
Second passive other.....						
Cost depletion.....						
Percentage depletion.....						
Depletion carryover.....						
Disallowed due to 65% limitation.....						
Unreimbursed expenses (nonpassive).....						
Nonpassive other.....						
Total Schedule E (page 2).....						-78,996.
FORM 4797						
Section 1231 gain (loss).....						
4797 ordinary income.....						
SCHEDULE D						
Short-term capital gain (loss).....						
Long-term capital gain (loss).....						
FORM 4952						
Investment interest expense.....						
Other net investment income.....						
SCHEDULE A						
Charitable contributions.....						
Deductions related to portfolio income.....						
SCHEDULE B						
Interest income (banks, S&L, C/U, etc.).....						
Interest income (U.S. bonds, T-bills, etc.).....						
Ordinary dividends.....						
Tax-exempt interest (total muni-bonds).....						
Tax-exempt interest (in-state bonds).....						
FORM 6251						
Depreciation adjustment after 12/31/86.....						
Adjusted gain or loss.....						
Depreciation (pre-1987).....						
Beneficiary's AMT adjustment.....						
Depletion.....						
Excess intangible drilling costs.....						
MISCELLANEOUS						
Net earnings from self employment (SE).....						
Gross farming income (Sch. E, page 2).....						
Royalties (Sch. E, page 1).....						
Taxes on undistributed capital gains (1040).....						
Credit for income tax withheld.....						
Estimated taxes credited from trust.....						
Credits.....						

* Carries to AMT at-risk/passive worksheets to compute Form 6251, line 18 or 19.

2012
CLIENT 4208

FEDERAL K-1 RECONCILIATION WORKSHEET
DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

PAGE 2

DKR MEDIA GROUP LLC
27-0206858

PARTNERSHIP NONPASSIVE	K-1 Input	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Unallowed Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E (page 2)						
Ordinary income (loss).....	-236,989.					
Rental real estate income (loss).....						
Other rental income (loss).....						
Section 59(e)(2) expenses.....						
Passive interest expense.....						
Guaranteed payments (nonpassive).....						
Section 179 expense and carryover.....						
Disallowed section 179 expense.....						
Net income (loss).....	-236,989.					
First passive other.....						-236,989.
Second passive other.....						
Cost depletion.....						
Percentage depletion.....						
Depletion carryover.....						
Disallowed due to 65% limitation.....						
Unreimbursed expenses (nonpassive).....						
Nonpassive other.....						
Total Schedule E (page 2).....						-236,989.
FORM 4797						
Section 1231 gain (loss).....						
4797 ordinary income.....						
SCHEDULE D						
Short-term capital gain (loss).....						
Long-term capital gain (loss).....						
FORM 4952						
Investment interest expense.....						
Other net investment income.....						
SCHEDULE A						
Charitable contributions.....						
Deductions related to portfolio income.....						
SCHEDULE B						
Interest income (banks, S&L, C/U, etc.).....						
Interest income (U.S. bonds, T-bills, etc.).....						
Ordinary dividends.....						
Tax-exempt interest (total muni-bonds).....						
Tax-exempt interest (in-state bonds).....						
FORM 6251						
Depreciation adjustment after 12/31/86.....						
Adjusted gain or loss.....						
Depreciation (pre-1987).....						
Beneficiary's AMT adjustment.....						
Depletion.....						
Excess intangible drilling costs.....						
MISCELLANEOUS						
Net earnings from self employment (SE).....						
Gross farming income (Sch. E, page 2).....						
Royalties (Sch. E, page 1).....						
Taxes on undistributed capital gains (1040).....						
Credit for income tax withheld.....						
Estimated taxes credited from trust.....						
Credits.....						

* Carries to AMT at-risk/passive worksheets to compute Form 6251, line 18 or 19.

2012
CLIENT 4208

FEDERAL K-1 RECONCILIATION WORKSHEET
DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

PAGE 3

JCR ENTERPRISES, INC.
95-4150064

S CORPORATION
NONPASSIVE

	K-1 Input	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Unallowed Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E (page 2)						
Ordinary income (loss).....	-2,293.					
Rental real estate income (loss).....						
Other rental income (loss).....						
Section 59(e)(2) expenses.....						
Passive interest expense.....						
Guaranteed payments (nonpassive).....						
Section 179 expense and carryover.....						
Disallowed section 179 expense.....						
Net income (loss).....	-2,293.					-2,293.
First passive other.....						
Second passive other.....						
Cost depletion.....						
Percentage depletion.....						
Depletion carryover.....						
Disallowed due to 65% limitation.....						
Unreimbursed expenses (nonpassive).....						
Nonpassive other.....						
Total Schedule E (page 2).....						-2,293.
FORM 4797						
Section 1231 gain (loss).....						
4797 ordinary income.....						
SCHEDULE D						
Short-term capital gain (loss).....						
Long-term capital gain (loss).....						
FORM 4952						
Investment interest expense.....						
Other net investment income.....						
SCHEDULE A						
Charitable contributions.....						
Deductions related to portfolio income.....						
SCHEDULE B						
Interest income (banks, S&L, C/U, etc.).....						
Interest income (U.S. bonds, T-bills, etc.).....						
Ordinary dividends.....						
Tax-exempt interest (total muni-bonds).....						
Tax-exempt interest (in-state bonds).....						
FORM 6251						
Depreciation adjustment after 12/31/86.....						
Adjusted gain or loss.....						
Depreciation (pre-1987).....						
Beneficiary's AMT adjustment.....						
Depletion.....						
Excess intangible drilling costs.....						
MISCELLANEOUS						
Net earnings from self employment (SE).....						
Gross farming income (Sch. E, page 2).....						
Royalties (Sch. E, page 1).....						
Taxes on undistributed capital gains (1040).....						
Credit for income tax withheld.....						
Estimated taxes credited from trust.....						
Credits.....						

* Carries to AMT at-risk/passive worksheets to compute Form 6251, line 18 or 19.

	K-1 Input	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Unallowed Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E (page 2)						
Ordinary income (loss).....						
Rental real estate income (loss).....						
Other rental income (loss).....						
Section 59(e)(2) expenses.....						
Passive interest expense.....						
Guaranteed payments (nonpassive).....						
Section 179 expense and carryover.....						
Disallowed section 179 expense.....						
Net income (loss).....						
First passive other.....						
Second passive other.....						
Cost depletion.....						
Percentage depletion.....						
Depletion carryover.....						
Disallowed due to 65% limitation.....						
Unreimbursed expenses (nonpassive).....						
Nonpassive other.....						
Total Schedule E (page 2).....						-349,764.
FORM 4797						
Section 1231 gain (loss).....						
4797 ordinary income.....						
SCHEDULE D						
Short-term capital gain (loss).....						
Long-term capital gain (loss).....						
FORM 4952						
Investment interest expense.....						
Other net investment income.....						
SCHEDULE A						
Charitable contributions.....						
Deductions related to portfolio income.....						
SCHEDULE B						
Interest income (banks, S&L, C/U, etc.).....						
Interest income (U.S. bonds, T-bills, etc.).....						
Ordinary dividends.....						
Tax-exempt interest (total muni-bonds).....						
Tax-exempt interest (in-state bonds).....						
FORM 6251						
Depreciation adjustment after 12/31/86.....						
Adjusted gain or loss.....						
Depreciation (pre-1987).....						
Beneficiary's AMT adjustment.....						
Depletion.....						
Excess intangible drilling costs.....						
MISCELLANEOUS						
Net earnings from self employment (SE).....						
Gross farming income (Sch. E, page 2).....						
Royalties (Sch. E, page 1).....						
Taxes on undistributed capital gains (1040).....						
Credit for income tax withheld.....						
Estimated taxes credited from trust.....						
Credits.....						

* Carries to AMT at-risk/passive worksheets to compute Form 6251, line 18 or 19.

2012

CALIFORNIA WORKSHEETS

PAGE 1

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

CAPITAL LOSS CARRYOVER WORKSHEET

- 1. LOSS FROM SCHEDULE D, LINE 11.
 - 2. AMOUNT FROM FORM 540 OR FORM 540NR, LINE 17.
 - 3. AMOUNT FROM FORM 540 OR FORM 540NR, LINE 18.
 - 4. SUBTRACT LINE 3 FROM LINE 2.
 - 5. COMBINE LINE 1 AND LINE 4.
 - 6. LOSS FROM SCHEDULE D, LINE 8.
 - 7. ENTER THE SMALLER OF LINE 1 OR LINE 5.
 - 8. SUBTRACT LINE 7 FROM LINE 6.
- THIS IS YOUR CAPITAL LOSS CARRYOVER TO 2013.

3,000.
 291,237.
 92,841.
 198,396.
 201,396.
 1,650,933.
3,000.
1,647,933.

LATE PAYMENT PENALTY

- 1. TAX DUE
- 2. (6 MONTHS LATE X .005) + .05 (.25 MAX)
LATE PAYMENT PENALTY (LINE 1 X LINE 2)

12,362.
.080
989.

LATE PAYMENT PENALTY (SUBJECT TO INTEREST)

- 1. TAX DUE
- 2. .05
LATE PAYMENT PENALTY SUBJECT TO INTEREST (LINE 1 X LINE 2)

12,362.
.050
618.

INTEREST ON LATE PAYMENT

TAX DUE
 LATE FILING PENALTY
 LATE PAYMENT PENALTY
 TOTAL AMOUNT SUBJECT TO INTEREST

12,362.
 0.
 618.
12,980.

4/15/13 - 6/30/13 (76 DAYS @ 3.0%)

AMOUNT SUBJECT TO INTEREST
RATE FACTOR

12,980.00
 X 0.06265868

INTEREST

81.33

7/01/13 - 9/30/13 (92 DAYS @ 3.0%)

AMOUNT SUBJECT TO INTEREST
RATE FACTOR

13,061.33
 X 0.07589992

INTEREST

99.14

10/01/13 - 10/15/13 (15 DAYS @ 3.0%)

AMOUNT SUBJECT TO INTEREST
RATE FACTOR

13,160.47
 X 0.01233586

INTEREST

16.23

TOTAL INTEREST ON LATE PAYMENT (ROUNDED)

197.

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

**FTB e-file
Tax Return Signature / Consent to Disclosure**

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was prepared by a paid preparer, I declare that the paid preparer manually signed the return and that I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

I have provided the taxpayer(s) with a copy of all forms and information that I will file with the FTB and I have followed all other requirements described in FTB Pub. 1345, 2012 e-file Handbook for Authorized e-file Providers.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN 
(enter EFIN plus 5 Self-Selected numerics)

MAKE YOUR CHECK PAYABLE TO THE "UNITED STATES TREASURY"
 INCLUDE YOUR SSN, DAYTIME PHONE # AND "2012 FORM 4868"
 MAIL YOUR PAYMENT TO:

INTERNAL REVENUE SERVICE
 P.O. BOX 7122
 SAN FRANCISCO, CA 94120-7122

▼ Detach Here ▼

Form **4868**

Department of the Treasury
 Internal Revenue Service (99)

**Application for Automatic Extension of Time
 To File U.S. Individual Income Tax Return**

For calendar year 2012, or other tax year beginning , 2012, ending

1030
 FDIA4601L 06/28/12

2012

Part I Identification

1
 DAVID K RIEMANN
 LISA K CORZINE-RIEMANN
 17 CORNFLOWER STREET
 COTO DE CAZA, CA 92679-5229



Part II Individual Income Tax

- 4 Estimate of total tax liability for 2012.. \$ 66,913.
- 5 Total 2012 payments 2,839.
- 6 **Balance due.** Subtract line 5 from line 4
 (see instructions)..... 64,074.
- 7 Amount you are paying
 (see instructions)..... 64,074.
- 8 Check here if you are 'out of the country' and a U.S.
 citizen or resident (see instructions).....
- 9 Check here if you file Form 1040NR or 1040NR-EZ and
 did not receive wages as an employee subject to U.S.
 income tax withholding.....

2013 Form 1040
U.S. Individual Income Tax Return
For
David K. Riemann
And
Lisa K. Corzine-Riemann

For the year Jan 1 - Dec 31, 2013, or other tax year beginning , 2013, ending , 20
 Your first name and initial **DAVID K RIEMANN** Last name
 If a joint return, spouse's first name and initial **LISA K CORZINE-RIEMANN** Last name
 Home address (number and street). If you have a P.O. box, see instructions. **17 CORNFLOWER STREET** Apartment no.
 City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **COTO DE CAZA, CA 92679-5229**
 Foreign country name Foreign province/state/county Foreign postal code

See separate instructions.
 Your social security number
 Spouse's social security number
 Make sure the SSN(s) above and on line 6c are correct.

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
 1 Single
 2 Married filing jointly (even if only one had income)
 3 Married filing separately. Enter spouse's SSN above & full name here. 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. 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) if child under age 17 qualifying for child tax or (see instrs)
 AUSTIN D RIEMANN SON
 ISABELLE L RIEMANN DAUGHTER
 VICTORIA R RIEMANN DAUGHTER
 If more than four dependents, see instructions and check here...
 d Total number of exemptions claimed 5

Income
 7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7
 8a Taxable interest. Attach Schedule B if required. 8a 407.
 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
 13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here. 13 -3,000.
 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. 17 149,193.
 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. 22 146,600.

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
 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
 34 Tuition and fees. Attach Form 8917. 34
 35 Domestic production activities deduction. Attach Form 8903. 35
 36 Add lines 23 through 35. 36 0.
 37 Subtract line 36 from line 22. This is your adjusted gross income. 37 146,600.

Tax and Credits

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, \$6,100
 Married filing jointly or Qualifying widow(er), \$12,200
 Head of household, \$8,950

38	Amount from line 37 (adjusted gross income)	38	146,600.
39a	Check <input type="checkbox"/> You were born before January 2, 1949, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a		
	if: <input type="checkbox"/> Spouse was born before January 2, 1949, <input type="checkbox"/> Blind. ▶ 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	77,189.
41	Subtract line 40 from line 38	41	69,411.
42	Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instrs.	42	19,500.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	49,911.
44	Tax (see instrs). Check if any from: a <input type="checkbox"/> Form(s) 8814 c <input type="checkbox"/>		
	b <input type="checkbox"/> Form 4972	44	6,596.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	83.
46	Add lines 44 and 45	46	6,679.
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 19	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule 8812, if required	51	1,150.
52	Residential energy credits. Attach Form 5695	52	
53	Other crs from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	1,150.
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	5,529.
56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
	b First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instrs; enter code(s)	60	
61	Add lines 55-60. This is your total tax	61	5,529.

Other Taxes

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2013 estimated tax payments and amount applied from 2012 return	63	
64a	Earned income credit (EIC)	64a	
	b Nontaxable combat pay election ▶ 64b		
65	Additional child tax credit. Attach Schedule 8812	65	
66	American opportunity credit from Form 8863, line 8	66	
67	Reserved	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	71	
72	Add lines 62, 63, 64a, & 65-71. These are your total pmts.	72	0.

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ▶ <input type="checkbox"/>	74a	
	▶ b Routing number <input type="text"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	▶ d Account number <input type="text"/>		
75	Amount of line 73 you want applied to your 2014 estimated tax	75	

Amount You Owe

76	Amount you owe. Subtract line 72 from line 61. For details on how to pay see instructions	76	5,628.
77	Estimated tax penalty (see instructions)	77	99.

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 **▶ BRIAN C HURLEY** Phone no. **▶ (714) 996-2204** Personal identification number (PIN)

Sign Here

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

Your signature	Date	Your occupation	Daytime phone number
BRIAN C HURLEY		ADVERTISING	
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 (see instrs)
		HOMEMAKER	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
BRIAN C HURLEY	BRIAN C HURLEY	11/15/14		<input type="text"/>
Firm's name ▶ HURLEY & HURLEY INC.	Firm's address ▶ 242 W MAIN ST STE 103 TUSTIN, CA 92780-7715		Firm's EIN ▶ 27-3768299	
			Phone no. (714) 996-2204	

SCHEDULE A
(Form 1040)

Itemized Deductions

OMB No. 1545-0074

2013

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.
Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1		
	2	Enter amount from Form 1040, line 38	2		
	3	Multiply line 2 by 10% (.10). But if either of you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead	3		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0.	
Taxes You Paid	5 State and local (check only one box):				
	a	<input checked="" type="checkbox"/> Income taxes, or	5	12,362.	
	b	<input type="checkbox"/> General sales taxes			
	6	Real estate taxes (see instructions)	6	24,714.	
	7	Personal property taxes	7		
	8	Other taxes. List type and amount	8		
	9	Add lines 5 through 8	9	37,076.	
	Interest You Paid	10	Home mtg interest and points reported to you on Form 1098. SEE ST 3	10	38,363.
		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 number, and address	11	
12		Points not reported to you on Form 1098. See instrs for spl rules. STMT 4	12	300.	
13		Mortgage insurance premiums (see instructions)	13		
14		Investment interest. Attach Form 4952 if required. (See instrs.)	14		
15		Add lines 10 through 14	15	38,663.	
Gifts to Charity	16	Gifts by cash or check. If you made any gift of \$250 or more, see instrs. SEE STATEMENT 5	16	1,450.	
	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	1,450.	
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	0.	
Job Expenses and Certain Miscellaneous Deductions	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	0.	
Other Miscellaneous Deductions	28	Other — from list in instructions. List type and amount	28	0.	
Total Itemized Deductions	29	Is Form 1040, line 38, over \$150,000? <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.	29	77,189.	
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here			

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

Social security number (SSN)

LISA K CORZINE-RIEMANN

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

OTHER BUSINESS SERVICES

B Enter code from instructions

▶ **541990**

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

TUNUVA MEDIA, LLC

D Employer ID number (EIN), (see instrs)

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 all 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
2	Returns and allowances	2
3	Subtract line 2 from line 1	3
4	Cost of goods sold (from line 42)	4
5	Gross profit. Subtract line 4 from line 3	5
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

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	20 a	a Vehicles, machinery, and equipment	
12	Depletion	12	20 b	b Other business property	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	21	Repairs and maintenance	
14	Employee benefit programs (other than on line 19)	14	22	Supplies (not included in Part III)	
15	Insurance (other than health)	15	23	Taxes and licenses	
16	Interest:		24	Travel, meals, and entertainment:	
16 a	a Mortgage (paid to banks, etc)	16 a	24 a	a Travel	
16 b	b Other	16 b	24 b	b Deductible meals and entertainment (see instructions)	
17	Legal & professional services	17	25	Utilities	
26	Wages (less employment credits)	26	27 a	Other expenses (from line 48)	
27 a	Other expenses (from line 48)	27 a	27 b	Reserved for future use	
27 b	Reserved for future use	27 b			

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

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

30 Expenses for business use of your home. Do not report such 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. **31** 0.

• 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 instructions for line 31). 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.

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2013

Attachment
Sequence No. **12**

Your social security number

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

See instructions for how to figure the amounts to enter on lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked.				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked.				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked.				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824.				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions.				6 -1,644,933.
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gain or losses, go to Part II below. Otherwise, go to Part III on page 2.				7 -1,644,933.

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

See instructions for how to figure the amounts to enter on lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.	380,608.	614,372.		-233,764.
8b Totals for all transactions reported on Form(s) 8949 with Box D checked.				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked.				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked.				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824.				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.				12
13 Capital gain distributions. See instrs.				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions.				14
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on page 2.				15 -233,764.

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

Schedule D (Form 1040) 2013

Part III Summary

16	Combine lines 7 and 15 and enter the result.	16	-1,878,697.
	<ul style="list-style-type: none"> If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 		
17	Are lines 15 and 16 both gains?		
	<input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions.	18	
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions.	19	
20	Are lines 18 and 19 both zero or blank?		
	<input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:	21	-3,000.
	<ul style="list-style-type: none"> The loss on line 16 or (\$3,000), or if married filing separately, (\$1,500) 		
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
	<input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input checked="" type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

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

Your social security number

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

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 DKR MEDIA GROUP LLC	P		27-0206858	
	B DKR MEDIA GROUP LLC	P		27-0206858	
	C JCR ENTERPRISES, INC.	S		95-4150064	
	D TUNUVA MEDIA INC	S		46-4388741	

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				1,259.
B				3,778.
C		266.		
D	144,422.			
29 a Totals	144,422.			5,037.
b Totals		266.		
30 Add columns (g) and (j) of line 29a			30	149,459.
31 Add columns (f), (h), and (i) of line 29b			31	-266.
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	149,193.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
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			
34 a 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	149,193.
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	

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax – Individuals

► Information about Form 6251 and its separate instructions is at www.irs.gov/form6251.
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2013

Attachment
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	69,411.
2	Medical and dental. If you or your spouse was 65 or older, enter the smaller of Schedule A (Form 1040), line 4 or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), line 9	3	37,076.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	If Form 1040, line 38, is \$150,000 or less, enter -0-. Otherwise, see instructions	6	
7	Tax refund from Form 1040, line 10 or line 21	7	
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock (7% of gain excluded under section 1202)	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss)	19	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$238,550, see instructions.)	28	106,487.

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2013, see instructions.)		
	IF your filing status is ... AND line 28 is not over ... THEN enter on line 29 ...		
	Single or head of household ... \$115,400 ... \$51,900	}	
	Married filing jointly or qualifying widow(er) ... 153,900 ... 80,800		
	Married filing separately ... 76,950 ... 40,400		
	If line 28 is over the amount shown above for your filing status, see instructions.	29	80,800.
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	25,687.
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 60 here. • All others: If line 30 is \$179,500 or less (\$89,750 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately) from the result.	31	6,679.
32	Alternative minimum tax foreign tax credit (see instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31	33	6,679.
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	34	6,596.
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	83.

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

FDIA5312L 12/04/13

Form **6251** (2013)

Form **8801**

**Credit for Prior Year Minimum Tax —
Individuals, Estates, and Trusts**

OMB No. 1545-1073

2013

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

► Information about Form 8801 and its separate instructions is at www.irs.gov/form8801.
► Attach to Form 1040, 1040NR, or 1041.

Attachment
Sequence No. **74**

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

Identifying number
[REDACTED]

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1 and 10 of your 2012 Form 6251. Estates and trusts, see instructions	1	467,545.
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	26,631.
3	Minimum tax credit net operating loss deduction (see instructions)	3	-372,999.
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$232,500 and you were married filing separately for 2012, see instructions	4	121,177.
5	Enter: \$78,750 if married filing jointly or qualifying widow(er) for 2012; \$50,600 if single or head of household for 2012; or \$39,375 if married filing separately for 2012. Estates and trusts, enter \$22,500	5	78,750.
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2012; \$112,500 if single or head of household for 2012; or \$75,000 if married filing separately for 2012. Estates and trusts, enter \$75,000	6	150,000.
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	0.
8	Multiply line 7 by 25% (.25)	8	0.
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2012, see instructions	9	78,750.
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	42,427.
11	<ul style="list-style-type: none"> • If for 2012 you filed Form 2555 or 2555-EZ, see the instructions for the amount to enter. • If for 2012 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 45 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2012), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions. 	11	11,031.
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	11,031.
14	Enter the amount from your 2012 Form 6251, line 34, or 2012 Form 1041, Schedule I, line 55	14	10,941.
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	90.

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8801 (2013)

Part II Minimum Tax Credit and Carryforward to 2014

16	Enter the amount from your 2012 Form 6251, line 35, or 2012 Form 1041, Schedule I, line 56	16	90.
17	Enter the amount from line 15.....	17	90.
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	
19	2012 credit carryforward. Enter the amount from your 2012 Form 8801, line 28.....	19	388.
20	Enter your 2012 unallowed qualified electric vehicle credit (see instructions).....	20	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	388.
22	Enter your 2013 regular income tax liability minus allowable credits (see instructions).....	22	5,446.
23	Enter the amount from your 2013 Form 6251, line 33, or 2013 Form 1041, Schedule I, line 54	23	6,679.
24	Subtract line 23 from line 22. If zero or less, enter -0-.....	24	0.
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2013 Form 1040, line 53 (check box b); Form 1040NR, line 50 (check box b); or Form 1041, Schedule G, line 2c.....	25	
26	Credit carryforward to 2014. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years.....	26	388.

Form 8801 (2013)

Passive Activity Loss Limitations

Department of the Treasury
Internal Revenue Service (99)

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

2013

Attachment
Sequence No. **88**

▶ Information about Form 8582 and its instructions is available at www.irs.gov/form8582.

Name(s) shown on return

Identifying number

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

Part I 2013 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.)

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

Commercial Revitalization Deductions From Rental Real Estate Activities

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

All Other Passive Activities

3 a	Activities with net income (enter the amount from Worksheet 3, column (a))	3 a	144,422.	
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3 b		
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3 c		
d	Combine lines 3a, 3b, and 3c	3 d		144,422.
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		144,422.

- 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		
6	Enter \$150,000. If married filing separately, see the instructions	6		
7	Enter modified adjusted gross income, but not less than zero (see instrs)	7	2,178.	
8	Subtract line 7 from line 6	8		
9	Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions	9		
10	Enter the smaller of line 5 or line 9	10		0.

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.

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 2013. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16		

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1 – For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c					

Worksheet 2 – For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b			

Worksheet 3 – For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
TUNUVA MEDIA INC	144,422.			144,422.	
Total. Enter on Form 8582, lines 3a, 3b, and 3c	144,422.				

Worksheet 4 – Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total			1.00		

Worksheet 5 – Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total			1.00	

Worksheet 6 – Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total				0.

Worksheet 7 – Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

Name of activity	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Total		0.	1.00	0.	0.

Name of activity					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Total		0.	1.00	0.	0.

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

STATEMENT 1
FORM 1040
WAGE SCHEDULE

TAXPAYER - EMPLOYER	WAGES	FEDERAL W/H	FICA	MEDI- CARE	STATE W/H	SDI
ADP TOTALSOURCE FL XVI TUNUVA MEDIA LLC						
GRAND TOTAL	<u>0.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>

STATEMENT 2
FORM 1040, PAGE 2
PENALTIES

TAX DUE BEFORE PENALTIES	\$	5,628.
LATE FILING		249.
LATE PAYMENT		194.
INTEREST		103.
GRAND TOTAL TAX DUE	\$	<u>6,174.</u>

STATEMENT 3
SCHEDULE A, LINE 10
HOME MORTGAGE INTEREST REPORTED ON FORM 1098

PNCBANK NATIONAL ASSOCIATION	\$	11,382.
WELLS FARGO BANK N.A.		26,981.
TOTAL	\$	<u>38,363.</u>

STATEMENT 4
SCHEDULE A, LINE 12
DEDUCTIBLE POINTS

AMORTIZATION	\$	300.
TOTAL	\$	<u>300.</u>

STATEMENT 5
SCHEDULE A, LINE 16
CONTRIBUTIONS BY CASH OR CHECK

VARIOUS CHARATIES	\$	1,450.
TOTAL	\$	<u>1,450.</u>

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179 BONUS/SP. DEPR.	PRIOR DEC. BAL. DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.	
SCHEDULE C - TUNUVA MEDIA, LLC																	
MACHINERY AND EQUIPMENT																	
2	CAMERA	8/01/12		2,507				2,507	0		0	0	S/L	HY	3	0	
TOTAL MACHINERY AND EQUIPME				2,507		0	0	2,507	0	0	0	0					0
TOTAL DEPRECIATION				2,507		0	0	2,507	0	0	0	0					0
SCHEDULE A (POINTS)																	
AMORTIZATION																	
1	POINTS	4/02/03		12,675							12,675	6,181	S/L	20		634	
TOTAL AMORTIZATION				12,675		0	0	0	0	0	12,675	6,181					634
TOTAL DEPRECIATION				0		0	0	0	0	0	0	0					0
GRAND TOTAL AMORTIZATION				12,675		0	0	0	0	0	12,675	6,181					634
GRAND TOTAL DEPRECIATION				2,507		0	0	2,507	0	0	0	0					0

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT DEPR	AMT METHOD	AMT LIFE	AMT RATE	AMT DEPR	REG. DEPR.	OWN PCT.	POST-86 DEPR ADJ.	REAL PROP PREF.	LEAS PER PROP PREF.	59 (EY2) AMORT.
MACHINERY AND EQUIPMENT															
2	CAMERA	8/01/12		0	0	S/L	HY 3		0	0	0	0	0	0	0
TOTAL MACHINERY AND EQUIPME															
TOTAL DEPRECIATION															
GRAND TOTAL DEPRECIATION															

TAXABLE YEAR

2013

California e-file Signature Authorization for Individuals

FORM

8879

Your name DAVID K RIEMANN	Your SSN or ITIN [REDACTED]
Spouse's/RDP's name LISA K CORZINE-RIEMANN	Spouse's/RDP's SSN or ITIN [REDACTED]

Part I Tax Return Information (whole dollars only)

1 California Adjusted Gross Income (Form 540, line 17; Form 540 2EZ, line 16; Long Form 540NR, line 32; or Short Form 540NR, line 32)	1	135,235.
2 Amount You Owe (Form 540, line 111; Form 540 2EZ, line 27; Long Form 540NR, line 121; or Short Form 540NR, line 121)	2	1,028.
3 Refund or No Amount Due (Form 540, line 115; Form 540 2EZ, line 28; Long Form 540NR, line 125; or Short Form 540NR, line 125)	3	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return.)

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2013, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider (including my name, address, and social security number or individual tax identification number) and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If applicable, I authorize an electronic funds withdrawal of the amount in line 2 and/or the estimated tax payments as shown on my return and on form FTB 8455, California e-file Payment Record for Individuals, or a comparable form. If applicable, I declare that direct deposit refund amount on line 3 agrees with the direct deposit authorization stated on my return. If I have filed a joint return, this is an irrevocable appointment of the other spouse/RDP as an agent to authorize an electronic funds withdrawal or direct deposit. I authorize my ERO, Transmitter, or Intermediate Service Provider to transmit my complete return to the Franchise Tax Board (FTB). **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, Intermediate Service Provider, and/or Transmitter the reason(s) for the delay or the date when the refund was sent.** If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- I authorize HURLEY & HURLEY INC. to enter my PIN [REDACTED] as my signature on my 2013 e-filed California individual income tax return. ERO firm name Do not enter all zeros
- I will enter my PIN as my signature on my 2013 e-filed California individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's/RDP's PIN: check one box only

- I authorize HURLEY & HURLEY INC. to enter my PIN [REDACTED] as my signature on my 2013 e-filed California individual income tax return. ERO firm name Do not enter all zeros
- I will enter my PIN as my signature on my 2013 e-filed California individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's/RDP's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only – continue below

Part III Certification and Authentication – Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. [REDACTED] Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2013 California individual income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2013 e-file Handbook for Authorized e-file Providers.

ERO's signature ▶ BRIAN C HURLEY Date ▶ _____

Form at bottom of page.

TAX PAYMENT WORKSHEET KEEP FOR YOUR RECORDS

- 1 Total tax you expect to owe. This is the amount you expect to enter on Form 540, line 64; or Long Form 540NR, line 74 1 1,028.
- 2 Payments and credits:
 - a California income tax withheld (including real estate and nonresident withholding) 2a _____
 - b California estimated tax payments and amount applied from your 2012 tax return 2b _____
(To check your estimated tax payments go to ftb.ca.gov and search for myftb account.)
 - c Other payments and credits, including any tax payments made with any previous form FTB 3519 2c _____
- 3 Total tax payments and credits. Add line 2a, line 2b, and line 2c 3 _____
- 4 Tax due. Is line 1 more than line 3? 4 1,028.
 - **No. Stop here.** You have no tax due. Do not mail form FTB 3519. If you file your tax return by October 15, 2014 (fiscal year filer — see instructions), the automatic extension will apply.
 - **Yes.** Subtract line 3 from line 1 and enter on line 4. This is your tax due. For online payments, do not mail the form, go to ftb.ca.gov and search for **web pay**, and schedule your payment. If you meet the requirements of the Mandatory e-Pay program, you must make all payments electronically, regardless of the tax year or amount. Go to ftb.ca.gov and search for **mandatory e-pay**. For check or money order payments, using black or blue ink, complete your check or money order and form FTB 3519 below, enter the tax due amount from line 4 as the 'Amount of payment.' Make it payable to the 'Franchise Tax Board,' write your SSN or ITIN and '2013 FTB 3519' in the 'For' section. Enclose, but do not staple it to the form and mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008.**

IF AMOUNT OF PAYMENT IS ZERO, DO NOT MAIL THIS FORM.

WHERE TO FILE: Using black or blue ink, make check or money order payable to the 'Franchise Tax Board.' Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and '2013 FTB 3519' on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

WHEN TO FILE: **Calendar year filers — File and Pay by April 15, 2014.**
Fiscal Year Filers — see instructions
When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

ONLINE SERVICES: Use Web Pay and enjoy the ease of our free online payment service.
Go to ftb.ca.gov for more information.
Do not mail this form if you use Web Pay.

----- DETACH HERE ----- IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM ----- DETACH HERE -----
CAUTION: You may be required to pay electronically. See instructions.

TAXABLE YEAR **2013** **Payment for Automatic Extension for Individuals** CALIFORNIA FORM **3519 (PIT)**

DAVID RIEM
LISA K RIEMANN
K CORZINERiemann

13

17 CORNFLOWER ST
COTO DE CAZA CA 92679-5229

AMOUNT OF PAYMENT 1028.

Voucher at bottom of page. ■

MAIL 3582 PAYMENTS TO:

FRANCHISE TAX BOARD
P.O. BOX 942867
SACRAMENTO, CA 94267-0008

DO NOT MAIL A PAPER COPY OF YOUR TAX RETURN WITH THE PAYMENT VOUCHER.
If amount of payment is zero, do not mail this voucher.

WHERE TO FILE: Using black or blue ink, make your check or money order payable to the 'Franchise Tax Board.' Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and '2013 FTB 3582' on the check or money order. Detach the voucher below. Enclose, but **do not** staple, payment with voucher and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

WHEN TO FILE: Calendar Year – File and pay by April 15, 2014.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

ONLINE SERVICES: Use Web Pay and enjoy the ease of our free online payment service. Go to ftb.ca.gov for more information **Do not mail this voucher if you use Web Pay.**

----- DETACH HERE ----- IF NO PAYMENT IS DUE, DO NOT MAIL THIS VOUCHER ----- DETACH HERE -----

CAUTION: You may be required to pay electronically. See instructions.

TAXABLE YEAR **2013** **Payment Voucher for Individual e-filed Returns**

CALIFORNIA FORM
3582 (e-file)

██████████ RIEM ██████████
DAVID K RIEMANN
LISA K CORZINERIEMANN

13

17 CORNFLOWER ST
COTO DE CAZA CA 92679-5229

AMOUNT OF PAYMENT 1328.

California Resident Income Tax Return 2013

FORM

540 C1 Side 1

APE

ATTACH FEDERAL RETURN

██████████ RIEM
DAVID K RIEMANN
LISA K CORZINERIEMANN

13 PBA 541990

A
R
RP

17 CORNFLOWER ST
COTO DE CAZA

CA 92679-5229

03-26-1964 07-22-1959

01		2	45	0	404	0	APE	0
06		0	46	0	405	0	FS	0
09	00	0	47	0	406	0	3800	0
10	03	978	48	1028	407	0	3803	0
11		1190	61	0	408	0	SCHG1	0
12		0	62	0	410	0	5870A	0
13		146600	63	0	412	0	5805 5805F	1
14		11365	64	1028	413	0	DESIGNEE	1
16		0	71	0	419	0	TPIDP 01603938	
17		135235	72	0	420	0	FN 273768299	
18		64827	73	0	421	0	CCF	0
19		70408	74	0	422	0	3805P	0
31		2218	75	0	423	0	NQDC	0
32		1190	91	0	424	0	3540	0
33		1028	92	0	425	0	3805Z	0
34		0	93	0	426	0	3807	0
35		1028	94	1028	110	0	3808	0
40		0	95	0	111	1028	3809	0
41		0	400	0	112	280	3549A	0
42		0	401	0	113	20	IRC197	0
43		0	402	0	115	0	IRC1341	0
44		0	403	0	116	0		0
					117	0		0

AUSTIN D RIEMANN
SON
ISABELLE L RIEMANN
DAUGHTER
VICTORIA R RIEMANN
DAUGHTER

Filing Status

1 Single

2 Married/RDP filing jointly. See inst.

3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.

4 Head of household (with qualifying person). See instructions.

5 Qualifying widow(er) with dependent child. Enter year spouse/RDP died

If your California filing status is different from your federal filing status, check the box here

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instructions.

Your Name: **DAVID K RIEMANN** Your SSN or ITIN: XXXXXXXXXX

Exemptions

► For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.

- 7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2, in the box. If you checked the box on line 6, see instructions. Whole dollars only
 7 1 x \$106 = \$ 212.
- 8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. 8 x \$106 = \$
- 9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. 9 x \$106 = \$

10 Dependents: Do not include yourself or your spouse/RDP.

First name	Last name	Dependent's relationship to you
<input checked="" type="radio"/> AUSTIN D	<input checked="" type="radio"/> RIEMANN	<input checked="" type="radio"/> SON
<input checked="" type="radio"/> ISABELLE L	<input checked="" type="radio"/> RIEMANN	<input checked="" type="radio"/> DAUGHTER
<input checked="" type="radio"/> VICTORIA R	<input checked="" type="radio"/> RIEMANN	<input checked="" type="radio"/> DAUGHTER

Total dependent exemptions 10 3 x \$326 = \$ 978.

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 32. 11 \$ 1,190.

Taxable Income

- 12 State wages from your Form(s) W-2, box 16. 12
- 13 Enter federal adjusted gross income from Form 1040, line 37; Form 1040A, line 21; Form 1040EZ, line 4. 13 146,600.
- 14 California adjustments — subtractions. Enter the amount from Schedule CA (540), line 37, column B. 14 11,365.
- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions. 15 135,235.
- 16 California adjustments — additions. Enter the amount from Schedule CA (540), line 37, column C. 16
- 17 California adjusted gross income. Combine line 15 and line 16. 17 135,235.
- 18 Enter the larger of:

Your California itemized deductions from Schedule CA (540), line 44; OR
 Your California standard deduction shown below for your filing status:
 Single or Married/RDP filing separately \$3,906
 Married/RDP filing jointly, Head of household, or Qualifying widow(er) \$7,812
 If the box on line 6 is checked, STOP. See instructions

 18 64,827.
- 19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0-. 19 70,408.

Tax

- 31 Tax. Check the box if from: Tax Table Tax Rate Schedule
 FTB 3800 FTB 3803 31 2,218.
- 32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$172,615, see instructions. 32 1,190.
- 33 Subtract line 32 from line 31. If less than zero, enter -0-. 33 1,028.
- 34 Tax. See instructions. Check the box if from: Schedule G-1 FTB 5870A. 34
- 35 Add line 33 and line 34. 35 1,028.

Your Name: DAVID K RIEMANN

Your SSN or ITIN [REDACTED]

- Special Credits**
- 40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions ● 40 []
 - 41 New jobs credit, amount generated. See instructions ● 41 []
 - 42 New jobs credit, amount claimed. See instructions ● 42 []
 - 43 Enter credit name [] code ● [] and amount ● 43 []
 - 44 Enter credit name [] code ● [] and amount ● 44 []
 - 45 To claim more than two credits, see instructions. Attach Schedule P (540) ● 45 []
 - 46 Nonrefundable renter's credit. See instructions ● 46 []
 - 47 Add line 40 and line 42 through line 46. These are your total credits ● 47 []
 - 48 Subtract line 47 from line 35. If less than zero, enter -0- ● 48 [1,028.]

- Other Taxes**
- 61 Alternative minimum tax. Attach Schedule P (540) ● 61 []
 - 62 Mental Health Services Tax. See instructions ● 62 []
 - 63 Other taxes and credit recapture. See instructions ● 63 []
 - 64 Add line 48, line 61, line 62, and line 63. This is your total tax ● 64 [1,028.]

- Payments**
- 71 California income tax withheld. See instructions ● 71 []
 - 72 2013 CA estimated tax and other payments. See instructions ● 72 []
 - 73 Real estate and other withholding. See instructions ● 73 []
 - 74 Excess SDI (or VPDI) withheld. See instructions ● 74 [0.]
 - 75 Add line 71, line 72, line 73, and line 74. These are your total payments.
See instructions ● 75 []

- Overpaid Tax/
Tax Due**
- 91 Overpaid tax. If line 75 is more than line 64, subtract line 64 from line 75 ● 91 []
 - 92 Amount of line 91 you want applied to your 2014 estimated tax ● 92 []
 - 93 Overpaid tax available this year. Subtract line 92 from line 91 ● 93 []
 - 94 Tax due. If line 75 is less than line 64, subtract line 75 from line 64 ● 94 [1,028.]

Your Name: DAVID K RIEMANN

Your SSN or ITIN: [REDACTED]

Use Tax 95 Use Tax. This is not a total line. See instructions. • 95 [REDACTED]

Contributions	Code	Amount
California Seniors Special Fund. See instructions	• 400	[REDACTED]
Alzheimer's Disease/Related Disorders Fund	• 401	[REDACTED]
California Fund for Senior Citizens	• 402	[REDACTED]
Rare and Endangered Species Preservation Program	• 403	[REDACTED]
State Children's Trust Fund for the Prevention of Child Abuse	• 404	[REDACTED]
California Breast Cancer Research Fund	• 405	[REDACTED]
California Firefighters' Memorial Fund	• 406	[REDACTED]
Emergency Food For Families Fund	• 407	[REDACTED]
California Peace Officer Memorial Foundation Fund	• 408	[REDACTED]
California Sea Otter Fund	• 410	[REDACTED]
Municipal Shelter Spay-Neuter Fund	• 412	[REDACTED]
California Cancer Research Fund	• 413	[REDACTED]
Child Victims of Human Trafficking Fund	• 419	[REDACTED]
California YMCA Youth and Government Fund	• 420	[REDACTED]
California Youth Leadership Fund	• 421	[REDACTED]
School Supplies for Homeless Children Fund	• 422	[REDACTED]
State Parks Protection Fund/Parks Pass Purchase	• 423	[REDACTED]
Protect Our Coast and Oceans Fund	• 424	[REDACTED]
Keep Arts in Schools Fund	• 425	[REDACTED]
American Red Cross, California Chapters Fund	• 426	[REDACTED]
110 Add code 400 through code 426. This is your total contribution.	• 110	[REDACTED]

Your Name: **DAVID K RIEMANN**

Your SSN or ITIN: [REDACTED]

Amount You Owe

111 AMOUNT YOU OWE. Add line 94, line 95, and line 110. See instructions. Do not send cash.

Mail to: **FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0009**

Pay online — Go to ftb.ca.gov for more information.

• 111

Interest and Penalties

112 Interest, late return penalties, and late payment penalties

112

113 Underpayment of estimated tax. Check the box: • FTB 5805 attached • FTB 5805F attached

• 113

114 Total amount due. See instructions. Enclose, but do not staple, any payment
INTEREST 23. LATE FILING 257.

114

Refund and Direct Deposit

115 REFUND OR NO AMOUNT DUE. Subtract line 95 and line 110 from line 93. See instructions.

Mail to: **FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0009**

• 115

Fill in the information to authorize direct deposit of your refund into one or two accounts. Do not attach a voided check or a deposit slip. See instructions.

Have you verified the routing and account numbers? Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

• Type

• Routing number Checking Savings

• Account number

• 116 Direct deposit amount

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

• Type

• Routing number Checking Savings

• Account number

• 117 Direct deposit amount

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature Date Spouse's/RDP's signature (if a joint tax return, both must sign)

Sign Here

Your email address (optional). Enter only one email address. Daytime phone number (optional)

It is unlawful to forge a spouse's/RDP's signature.

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) **BRIAN C HURLEY** Date **11/15/14**

Firm's name (or yours, if self-employed) **HURLEY & HURLEY INC.** • PTIN [REDACTED]

Firm's address **242 W MAIN ST STE 103** • FEIN **27-3768299**

TUSTIN, CA 92780-7715

Joint tax return? (See instructions)

Do you want to allow another person to discuss this tax return with us? See instructions. • Yes • No

Print Third Party Designee's Name **BRIAN C HURLEY** Telephone Number **(714) 996-2204**

TAXABLE YEAR

2013

California Adjustments – Residents

SCHEDULE

CA (540)

Important: Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

SSN or ITIN

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

Part I Income Adjustment Schedule

Section A – Income

Table with 3 columns: Federal Amounts (taxable amounts from your federal tax return), Subtractions (See instructions), and Additions (See instructions). Rows include Wages, salaries, tips, etc.; Taxable interest; Ordinary dividends; Taxable refunds, credits, offsets of state and local income taxes; Alimony received; Business income or (loss); Capital gain or (loss); Other gains or (losses); IRA distributions; Pensions and annuities; Rental real estate, royalties, partnerships, S corporations, trusts, etc.; Farm income or (loss); Unemployment compensation; Social security benefits; Other income (California lottery winnings, Disaster loss carryover, Federal NOL, NOL carryover, NOL from FTB, Other); Total.

Section B – Adjustments to Income

Table with 3 columns: Federal Amounts (taxable amounts from your federal tax return), Subtractions (See instructions), and Additions (See instructions). Rows include Educator expenses; Certain business expenses of reservists, performing artists, and fee-basis government officials; Health savings account deduction; Moving expenses; Deductible part of self-employment tax; Self-employed SEP, SIMPLE, and qualified plans; Self-employed health insurance deduction; Penalty on early withdrawal of savings; Alimony paid; Recipient's SSN; IRA deduction; Student loan interest deduction; Tuition and fees; Domestic production activities deduction; Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C; Total. Subtract line 36 from line 22 in columns A, B, and C.

CAIA4012L 12/04/13

Part II Adjustments to Federal Itemized Deductions

38	Federal itemized deductions. Enter the amount from federal Schedule A (Form 1040), line 4, 9, 15, 19, 20, 27, and 28.	<input checked="" type="radio"/> 38	77,189.
39	Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax), and line 8 (foreign income taxes only). See instructions.	<input checked="" type="radio"/> 39	12,362.
40	Subtract line 39 from line 38.	<input checked="" type="radio"/> 40	64,827.
41	Other adjustments including California lottery losses. See instructions. Specify ...	<input type="radio"/> 41	
42	Combine line 40 and line 41.	<input checked="" type="radio"/> 42	64,827.
43	Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status? Single or married/RDP filing separately \$172,615 Head of household \$258,927 Married/RDP filing jointly or qualifying widow(er) \$345,235		
No.	Transfer the amount on line 42 to line 43.		
Yes.	Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43.	<input checked="" type="radio"/> 43	64,827.
44	Enter the larger of the amount on line 43 or your standard deduction listed below Single or married/RDP filing separately \$3,906 Married/RDP filing jointly, head of household, or qualifying widow(er). \$7,812		
	Transfer the amount on line 44 to Form 540, line 18.	<input checked="" type="radio"/> 44	64,827.

TAXABLE YEAR

2013

California Capital Gain or Loss Adjustment

Do not complete this schedule if all of your California gains (losses) are the same as your federal gains (losses).

SCHEDULE

D (540)

Name(s) as shown on return

SSN or ITIN

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

	(a) Description of property Identify S corporation stock Example: 100 shares of 'Z' (S stock)	(b) Sales price	(c) Cost or other basis	(d) Loss If (c) is more than (b), subtract (b) from (c)	(e) Gain If (b) is more than (c), subtract (c) from (b)
1					
a	<input checked="" type="radio"/> TD AMERITRADE	<input checked="" type="radio"/> 380,608.	<input checked="" type="radio"/> 614,372.	<input checked="" type="radio"/> 233,764.	<input checked="" type="radio"/>
b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
f	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
i	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
j	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
k	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
l	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
m	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
n	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
o	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
p	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
q	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
r	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
s	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
t	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
u	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
v	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

2	Net gain or (loss) shown on California Schedule(s) K-1 (100S, 541, 565, and 568)	2	<input checked="" type="radio"/>	<input checked="" type="radio"/>
3	Capital gain distributions (federal Form 1099-DIV, box 2a)		<input checked="" type="radio"/> 3	
4	Total 2013 gains from all sources. Add column (e) amounts of line 1, line 2, and line 3		<input checked="" type="radio"/> 4	
5	2013 loss. Add column (d) amounts of line 1 and line 2	<input checked="" type="radio"/> 5		-233,764.
6	California capital loss carryover from 2012, if any. See instructions	<input checked="" type="radio"/> 6		-1,647,933.
7	Total 2013 loss. Add line 5 and line 6	<input checked="" type="radio"/> 7		-1,881,697.

CAIA6401L 11/20/13

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

8 Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10. 8 -1,881,697.

9 If line 8 is a loss, enter the smaller of: (a) the loss on line 8
(b) \$3,000 (\$1,500 if married/RDP filing separate). See instructions. 9 -3,000.

10 Enter the gain or (loss) from federal Form 1040, line 13. 10 -3,000.

11 Enter the California gain from line 8 or (loss) from line 9. 11 -3,000.

12a If line 10 is **more** than line 11, enter the difference here and on Schedule CA (540), line 13,
column B. 12a _____

b If line 10 is **less** than line 11, enter the difference here and on Schedule CA (540), line 13,
column C. 12b _____

ALTERNATIVE MINIMUM TAX

TAXABLE YEAR

2013

California Capital Gain or Loss Adjustment

Do not complete this schedule if all of your California gains (losses) are the same as your federal gains (losses).

SCHEDULE

D (540)

Name(s) as shown on return

SSN or ITIN

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

	(a) Description of property Identify S corporation stock Example: 100 shares of 'Z' (S stock)	(b) Sales price	(c) Cost or other basis	(d) Loss If (c) is more than (b), subtract (b) from (c)	(e) Gain If (b) is more than (c), subtract (c) from (b)
1					
a	<input checked="" type="radio"/> TD AMERITRADE	<input checked="" type="radio"/> 380,608.	<input checked="" type="radio"/> 614,372.	<input checked="" type="radio"/> 233,764.	<input checked="" type="radio"/>
b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
f	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
i	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
j	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
k	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
l	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
m	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
n	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
o	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
p	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
q	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
r	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
s	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
t	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
u	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
v	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

2	Net gain or (loss) shown on California Schedule(s) K-1 (100S, 541, 565, and 568)	<input checked="" type="radio"/> 2	<input checked="" type="radio"/>
3	Capital gain distributions (federal Form 1099-DIV, box 2a)	<input checked="" type="radio"/> 3	<input checked="" type="radio"/>
4	Total 2013 gains from all sources. Add column (e) amounts of line 1, line 2, and line 3	<input checked="" type="radio"/> 4	<input checked="" type="radio"/>
5	2013 loss. Add column (d) amounts of line 1 and line 2	<input checked="" type="radio"/> 5	<u>-233,764.</u>
6	California capital loss carryover from 2012, if any. See instructions	<input checked="" type="radio"/> 6	<u>-1,644,933.</u>
7	Total 2013 loss. Add line 5 and line 6	<input checked="" type="radio"/> 7	<u>-1,878,697.</u>

CAIA6401L 11/20/13

ALTERNATIVE MINIMUM TAX

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

8 Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10 8 -1,878,697.

9 If line 8 is a loss, enter the smaller of: (a) the loss on line 8
(b) \$3,000 (\$1,500 if married/RDP filing separate). See instructions 9 -3,000.

10 Enter the gain or (loss) from federal Form 1040, line 13 10 -3,000.

11 Enter the California gain from line 8 or (loss) from line 9 11 -3,000.

12a If line 10 is **more** than line 11, enter the difference here and on Schedule CA (540), line 13,
column B 12a _____

b If line 10 is **less** than line 11, enter the difference here and on Schedule CA (540), line 13,
column C 12b _____

2013

CALIFORNIA STATEMENTS

PAGE 1

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

STATEMENT 1
SCHEDULE CA, LINE 17
RENTS, ROYALTIES, PARTNERSHIPS, ESTATES, TRUSTS, ETC.

PARTNERSHIP/S-CORPORATION INCOME ADJUSTMENT.....	\$	-11,365.
TOTAL	\$	<u>-11,365.</u>

TAXABLE YEAR
2013

Underpayment of Estimated Tax by Individuals and Fiduciaries

CALIFORNIA FORM
5805

Attach this form to the **back** of your Form 540, Long Form 540NR, or Form 541. Also, check the box for underpayment of estimated tax located on Form 540, line 113; Long Form 540NR, line 123; or Form 541, line 42, whichever applies.

Name(s) as shown on return

SSN, ITIN, or FEIN

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

IMPORTANT: In most cases, the Franchise Tax Board (FTB) can figure the penalty for you and you do not have to complete this form. See General Information B.

If you meet **any** of the following conditions, you do not owe a penalty for underpayment of estimated tax. **Do not complete or file this form if:**

- The amount of your tax liability (not including tax on lump-sum distributions) less credits (including the withholding credit) but not including estimated tax payments for either 2012 or 2013 was less than \$500 (or less than \$250 if married/RDP filing a separate return).
- Your 2012 return was for a full 12 months (or would have been if you were required to file) and you did not have any tax liability on that return.
- The amount of your withholding plus your estimated tax payments, **if paid in the required installments**, is at least 90% of the tax shown on your 2013 return or 100% of the tax shown on your 2012 return (110% if California adjusted gross income (AGI) was more than \$150,000 or \$75,000 if married/RDP filing a separate return) **and** you are not using the annualized income installment method. Taxpayers with California AGI equal to or greater than \$1,000,000 (or \$500,000 if married/RDP filing a separate return), must use the tax shown on their 2013 tax return if they do not meet one of the two conditions above.

Part I Questions. All filers must complete this part. Estates and Trusts, see General Information E.

1 Are you requesting a waiver of the penalty? If 'Yes,' provide an explanation below and be sure to check the box on Form 540 line 113; Long Form 540NR, line 123; or Form 541, line 42. If you need additional space, attach a statement. See General Information C. 1 Yes No

2 Did you use the annualized income installment method? If 'Yes,' see instructions for Part III and be sure to check the box on Form 540 line 113; Long Form 540NR, line 123; or Form 541, line 42. 2 Yes No

3 Was your California withholding not withheld in equal installments and are you able to show the actual amounts withheld per period and the actual dates withheld? 3 Yes No
If 'Yes,' enter the **actual uneven amounts withheld** on the spaces provided below. The total of the four amounts must equal the total withholding reported on Form 540, line 71 and line 73; Form 540NR, line 81 and line 83; or Form 541, line 29 and line 31. N/A

4/15/13 \$ _____ ; 6/15/13 \$ _____ ; 9/15/13 \$ _____ ; 1/15/14 \$ _____

4 For estates and trusts: Was the date of death less than two years from the end of the taxable year? See General Information E. 4 Yes No

CA1Z6112L 10/07/13

Part II Required Annual Payment. All filers must complete this part.

1	Current year tax. Enter your 2013 tax after credits. See instructions.	1	1,028.
2	Multiply line 1 by 90% (.90)	2	925.
3	Withholding taxes. Do not include any estimated tax payments on this line. See instructions	3	
4	Subtract line 3 from line 1. If less than \$500 (or less than \$250 if married/RDP filing a separate return), stop here. You do not owe the penalty. Do not file form FTB 5805.	4	1,028.
5	Enter the tax shown on your 2012 tax return. See instructions. (110% (1.10) of that amount if the adjusted gross income shown on that return is more than \$150,000, or if married/RDP filing a separate return for 2013, more than \$75,000).	5	13,735.
6	Required annual payment. Enter the smaller of line 2 or line 5. (If your California AGI is equal to or greater than \$1,000,000/\$500,000 for married/RDP filing a separate return, use line 2).	6	925.

Short Method

Caution: See the instructions to find out if you can use the short method. If you answered 'Yes' to Question 2 in Part I, skip this part and go to Part III. If you answered 'No' to Question 2 in Part I **and** you cannot use the short method, go to Worksheet II in the instructions.

7	Enter the amount, if any, from Part II, line 3 above.	7													
8	Enter the total amount, if any, of estimated tax payments you made.	8													
9	Add line 7 and line 8.	9													
10	Total underpayment for the year. Subtract line 9 from line 6. If zero or less, stop here. You do not owe the penalty. Do not file form FTB 5805.	10	925.												
11	Multiply line 10 by .02121370.	11	20.												
12	<ul style="list-style-type: none"> • If the amount on line 10 was paid on or after 4/15/14, enter -0-. • If the amount on line 10 was paid before 4/15/14, enter the result of the following computation: 														
	<table border="0"> <tr> <td>Amount on</td> <td></td> <td>Number of days paid</td> <td></td> <td></td> <td></td> </tr> <tr> <td>line 10</td> <td>x</td> <td>before 4/15/14</td> <td>x</td> <td>.00008</td> <td></td> </tr> </table>	Amount on		Number of days paid				line 10	x	before 4/15/14	x	.00008		12	0.
Amount on		Number of days paid													
line 10	x	before 4/15/14	x	.00008											
13	PENALTY. Subtract line 12 from line 11. Enter the result here and on Form 540 line 113; Long Form 540NR, line 123; or Form 541, line 42. Also, check the box for 'FTB 5805.'	<input checked="" type="radio"/> 13	20.												

2013 CALIFORNIA DEPRECIATION SCHEDULE

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179/ BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
SCHEDULE C - TUNUVA MEDIA, LLC																
MACHINERY AND EQUIPMENT																
2	CAMERA	8/01/12		2,507				2,507	0		0	0	S/L	HY	3	0
TOTAL MACHINERY AND EQUIPME																
				2,507		0		2,507	0	0	0	0				
TOTAL DEPRECIATION				2,507		0		2,507	0	0	0	0				
SCHEDULE A (POINTS)																
AMORTIZATION																
1	POINTS	4/02/03		12,675							12,675	6,181	S/L		20	634
TOTAL AMORTIZATION				12,675		0		0	0	0	12,675	6,181				
TOTAL DEPRECIATION				0		0		0	0	0	0	0				
GRAND TOTAL AMORTIZATION				12,675		0		0	0	0	12,675	6,181				
GRAND TOTAL DEPRECIATION				2,507		0		2,507	0	0	0	0				

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

IND. DESCRIPTION DATE ACQUIRED DATE SOLD AMT BASIS AMT PRIOR DEPR. AMT METHOD LIFE AMT RATE AMT DEPR. REG. DEPR. OWN PCT. POST-86 DEPR ADJ. REAL PROP PREF. LEAS PER PROP FREE 59 (EX2) AMORT

SCHEDULE C - TUNUVA MEDIA, LLC

MACHINERY AND EQUIPMENT

IND.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT PRIOR DEPR.	AMT METHOD	LIFE	AMT RATE	AMT DEPR.	REG. DEPR.	OWN PCT.	POST-86 DEPR ADJ.	REAL PROP PREF.	LEAS PER PROP FREE	59 (EX2) AMORT
2	CAMERA	8/01/12		0	0	S/L	HY 3		0	0					0
TOTAL MACHINERY AND EQUIPME															
TOTAL DEPRECIATION															
GRAND TOTAL DEPRECIATION															

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

FORMS NEEDED FOR THIS RETURN

FEDERAL: 1040, 1040-ES, 1040-V, SCH A, SCH B, SCH C, SCH D, SCH E P2, 4868
 6251, 8582, 8801
 CALIFORNIA: 540, 540-ES, SCH CA, SCH D (540), 3519, 3582, 5805, E-FILE CONSENT
 E-FILE FORM 8879

TAX RATES

	<u>MARGINAL</u>	<u>EFFECTIVE</u>
FEDERAL	15.0%	11.1%
CALIFORNIA	6.0%	1.5%

UNDERPAYMENT PENALTY

FEDERAL	99.
CALIFORNIA	20.

CARRYOVERS TO 2014

FEDERAL CARRYOVERS

SHORT-TERM CAPITAL LOSS	1,641,933.
LONG-TERM CAPITAL LOSS	233,764.
AMT SHORT-TERM CAPITAL LOSS	1,641,933.
AMT LONG-TERM CAPITAL LOSS	233,764.
MINIMUM TAX CREDIT	388.
FORM 8801 TENTATIVE MINIMUM TAX CREDIT	388.
DEDUCTIBLE STATE AND LOCAL TAXES	1,028.

CALIFORNIA CARRYOVERS

STATE CAPITAL LOSS	1,878,697.
AMT STATE CAPITAL LOSS	1,878,697.

ESTIMATES

FEDERAL ESTIMATES

	<u>ESTIMATE</u>	<u>OVERPAYMENT</u>	<u>BALANCE</u>
4/15/14	1,400.	0.	1,400.
6/16/14	1,400.	0.	1,400.
9/15/14	1,400.	0.	1,400.
1/15/15	1,400.	0.	1,400.
TOTAL	<u>\$ 5,600.</u>	<u>\$ 0.</u>	<u>\$ 5,600.</u>

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DAVID K RIEMANN AND LISA K CORZINE-RIEMANN



ESTIMATES (CONTINUED)

CALIFORNIA ESTIMATES

	<u>ESTIMATE</u>	<u>OVERPAYMENT</u>	<u>BALANCE</u>
4/15/14	300.	0.	300.
6/16/14	400.	0.	400.
9/15/14	0.	0.	0.
12/31/14	400.	0.	400.
TOTAL	<u>\$ 1,100.</u>	<u>\$ 0.</u>	<u>\$ 1,100.</u>

	2013	2012	DIFF
INCOME			
WAGES, SALARIES, TIPS, ETC.....	0	435,165	-435,165
INTEREST INCOME.....	407	242	165
BUSINESS INCOME.....	0	492,923	-492,923
CAPITAL GAIN OR LOSS.....	-3,000	-3,000	0
RENT, ROYALTY, PARTNERSHIP, SCORP, TRUST	149,193	-349,764	498,957
OTHER INCOME.....	0	-372,999	372,999
TOTAL INCOME.....	146,600	202,567	-55,967
ADJUSTMENTS TO INCOME			
DEDUCTIBLE PART OF SELF-EMPLOYMENT TAX...	0	13,426	-13,426
TOTAL ADJUSTMENTS.....	0	13,426	-13,426
ADJUSTED GROSS INCOME.....	146,600	189,141	-42,541
ITEMIZED DEDUCTIONS			
TAXES.....	37,076	26,631	10,445
INTEREST.....	38,663	66,254	-27,591
CONTRIBUTIONS.....	1,450	1,710	-260
TOTAL ITEMIZED DEDUCTIONS.....	77,189	94,595	-17,406
TAX COMPUTATION			
STANDARD DEDUCTION.....	12,200	11,900	300
LARGER OF ITEMIZED OR STANDARD DEDUCTION	77,189	94,595	-17,406
INCOME PRIOR TO EXEMPTION DEDUCTION.....	69,411	94,546	-25,135
EXEMPTION DEDUCTION.....	19,500	19,000	500
TAXABLE INCOME.....	49,911	75,546	-25,635
TAX BEFORE AMT.....	6,596	10,941	-4,345
ALTERNATIVE MINIMUM TAX.....	83	90	-7
TAX BEFORE CREDITS.....	6,679	11,031	-4,352
CREDITS			
CHILD TAX CREDIT.....	1,150	0	1,150
TOTAL CREDITS.....	1,150	0	1,150
TAX AFTER CREDITS.....	5,529	11,031	-5,502
OTHER TAXES			
SELF-EMPLOYMENT TAX.....	0	24,652	-24,652
TOTAL TAX.....	5,529	35,683	-30,154
PAYMENTS			
FEDERAL INCOME TAX WITHHELD.....	0	739	-739
EXCESS FICA AND RRTA TAX WITHHELD.....	0	2,100	-2,100
TOTAL PAYMENTS.....	0	2,839	-2,839
REFUND OR AMOUNT DUE			
UNDERPAYMENT PENALTY.....	99	0	99
LATE FILING PENALTY.....	249	0	249
LATE PAYMENT PENALTY.....	194	985	-791
INTEREST.....	103	498	-395
AMOUNT YOU OWE.....	6,174	34,327	-28,153
TAX RATES			
MARGINAL TAX RATE.....	15.0%	25.0%	-10.0%
EFFECTIVE TAX RATE.....	11.1%	47.2%	-36.1%

2013

CALIFORNIA INCOME TAX SUMMARY

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

	2013	2012	DIFF
FEDERAL ADJUSTED GROSS INCOME			
FEDERAL ADJUSTED GROSS INCOME.....	146,600	189,141	-42,541
CALIFORNIA SUBTRACTIONS			
RENTS, ROYALTIES, PARTNERSHIPS, TRUSTS.....	11,365	0	11,365
NET OPERATING LOSS CARRYOVER.....	0	312,576	-312,576
ADJUSTMENTS TO INCOME.....	0	-1,100	1,100
TOTAL SUBTRACTIONS FROM FEDERAL AGI.....	11,365	311,476	-300,111
CALIFORNIA ADDITIONS			
RENTS, ROYALTIES, PARTNERSHIPS, TRUSTS.....	0	40,573	-40,573
NET OPERATING LOSS CARRYOVER.....	0	372,999	-372,999
TOTAL ADDITIONS TO FEDERAL AGI.....	0	413,572	-413,572
ADJUSTED GROSS INCOME			
ADJUSTED GROSS INCOME.....	135,235	291,237	-156,002
ITEMIZED DEDUCTIONS			
FEDERAL ITEMIZED DEDUCTIONS.....	77,189	94,595	-17,406
LESS STATE, LOCAL AND FOREIGN TAXES.....	12,362	1,754	10,608
CALIFORNIA ITEMIZED DEDUCTIONS.....	64,827	92,841	-28,014
CALIFORNIA STANDARD DEDUCTION.....	7,812	7,682	130
TAX COMPUTATION			
TOTAL TAXABLE INCOME.....	70,408	198,396	-127,988
TAX.....	2,218	13,657	-11,439
EXEMPTION CREDITS.....	1,190	1,171	19
NET TAX.....	1,028	12,486	-11,458
PAYMENTS			
CALIFORNIA INCOME TAX WITHHELD.....	0	124	-124
TOTAL PAYMENTS.....	0	124	-124
REFUND OR AMOUNT DUE			
AMOUNT OVERPAID.....	0	0	0
LATE RETURN AND LATE PAYMENT PENALTY.....	280	1,186	-906
UNDERPAYMENT PENALTY.....	20	0	20
AMOUNT YOU OWE.....	1,328	13,548	-12,220
TAX RATES			
MARGINAL TAX RATE.....	6.0%	9.3%	-3.3%
EFFECTIVE TAX RATE.....	1.5%	6.3%	-4.8%

2014

Record of Estimated Tax Payments

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CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

Federal

Payment Number	Date Due	2013 Overpayment Credit Applied	Balance Due	Check or money order number or credit card confirmation number	Amount Paid (do not include any credit card convenience fee)	Date paid
1	4/15/14		1,400.			
2	6/16/14		1,400.			
3	9/15/14		1,400.			
4	1/15/15		1,400.			
5						
6						
7						
8						
Total			5,600.			

State: CALIFORNIA

State

Payment Number	Date Due	2013 Overpayment Credit Applied	Balance Due	Check or money order number or credit card confirmation number	Amount Paid (do not include any credit card convenience fee)	Date paid
1	4/15/14		300.			
2	6/16/14		400.			
3	9/15/14					
4	12/31/14		400.			
5						
6						
7						
8						
Total			1,100.			

This document is for your records. Please use it to record your estimated tax payments and bring it with you for reference in the preparation of your 2014 tax return.

CHILD TAX CREDIT WORKSHEET (FORM 1040, LINE 51)

1. NUMBER OF QUALIFYING CHILDREN FROM FORM 1040, LINE 6C: 3 X \$1,000		3,000.
2. ENTER THE AMOUNT FROM FORM 1040, LINE 38.	146,600.	
3. ENTER \$110,000 (\$75,000 IF SINGLE, QW OR HOH AND \$55,000 IF MFS).	110,000.	
4. IS LINE 2 MORE THAN THE AMOUNT ON LINE 3? NO - LEAVE LINE 4 BLANK. ENTER -0- ON LINE 5. YES - SUBTRACT LINE 3 FROM LINE 2. IF THE RESULT IS NOT A MULTIPLE OF \$1,000, INCREASE IT TO THE NEXT MULTIPLE OF \$1,000.	37,000.	
5. MULTIPLY THE AMOUNT ON LINE 4 BY 5% (.05). ENTER THE RESULT.		1,850.
6. IS THE AMOUNT ON LINE 1 MORE THAN THE AMOUNT ON LINE 5? NO - STOP. YOU CANNOT TAKE THE CHILD TAX CREDIT ON FORM 1040, LINE 51. YOU ALSO CANNOT TAKE THE ADDITIONAL CHILD TAX CREDIT ON FORM 1040, LINE 65. YES - SUBTRACT LINE 5 FROM LINE 1. ENTER THE RESULT.		1,150.
7. ENTER THE AMOUNT FROM FORM 1040, LINE 46.		6,679.
8. ADD THE AMOUNTS FROM: FORM 1040, LINE 47	0.	
FORM 1040, LINE 48	0.	
FORM 1040, LINE 49	0.	
FORM 1040, LINE 50	0.	
FORM 5695, LINE 30	0.	
FORM 8910, LINE 15	0.	
FORM 8936, LINE 23	0.	
SCHEDULE R, LINE 22	0.	
ENTER THE TOTAL.	0.	
9. ARE THE AMOUNTS ON LINE 7 AND 8 THE SAME? YES - STOP. YOU CANNOT TAKE THE CREDIT BECAUSE THERE IS NO TAX TO REDUCE. NO - SUBTRACT LINE 8 FROM LINE 7.		6,679.
10. IS THE AMOUNT ON LINE 6 MORE THAN THE AMOUNT ON LINE 9? YES - ENTER THE AMOUNT FROM LINE 9. NO - ENTER THE AMOUNT FROM LINE 6. THIS IS YOUR CHILD TAX CREDIT. ENTER ON FORM 1040, LINE 51.		<u>1,150.</u>

LATE FILING PENALTY

1. TAX DUE		5,529.
2. 1 MONTH LATE X .05 (.25 MAX)	.050	
3. LATE PAYMENT FACTOR (.025 MAX)	.005	
4. LATE FILING FACTOR (LINE 2 - LINE 3)		X .045
LATE FILING PENALTY (LINE 1 X LINE 4)		<u>249.</u>

LATE PAYMENT PENALTY

1. TAX DUE		5,529.
2. 7 MONTHS LATE X .005 (.25 MAX)		X .035

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

LATE PAYMENT PENALTY (CONTINUED)

LATE PAYMENT PENALTY (LINE 1 X LINE 2)

194.

INTEREST ON LATE PAYMENT AND FILING

TAX DUE	5,529.	
LATE FILING PENALTY	249.	
TOTAL AMOUNT SUBJECT TO INTEREST	<u>5,778.</u>	
<u>4/15/14 - 6/30/14 (76 DAYS @ 3%)</u>		
AMOUNT SUBJECT TO INTEREST	5,778.00	
RATE FACTOR	X .006265868	
INTEREST		36.20
<u>7/01/14 - 9/30/14 (92 DAYS @ 3%)</u>		
AMOUNT SUBJECT TO INTEREST	5,814.20	
RATE FACTOR	X .007589992	
INTEREST		44.13
<u>10/01/14 - 11/15/14 (46 DAYS @ 3%)</u>		
AMOUNT SUBJECT TO INTEREST	5,858.33	
RATE FACTOR	X .003787822	
INTEREST		22.19
TOTAL INTEREST ON LATE PAYMENT AND FILING (ROUNDED)		<u>103.</u>

STATE AND LOCAL TAXES (SCHEDULE A, LINE 5)

STATE AND LOCAL INCOME TAXES

	STATE	LOCAL
INCOME TAX WITHHELD	0.	0.
DISABILITY/UNEMPLOYMENT INSURANCE	0.	0.
ESTIMATED TAX PAYMENTS	0.	0.
CREDIT FOR PRIOR YEAR OVERPAYMENT	0.	0.
CREDIT FOR INCOME TAX WITHHELD (K-1)	0.	0.
1/13 PAYMENT ON 2012 ESTIMATE	0.	0.
PAID WITH 2012 EXTENSION	0.	0.
PAID WITH 2012 RETURN	0.	0.
PAID FOR PRIOR YEARS AND/OR TO OTHER STATES	12,362.	0.
TOTAL INCOME TAXES	<u>12,362.</u>	<u>0.</u>
TOTAL STATE AND LOCAL INCOME TAXES		<u>12,362.</u>

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

STATE AND LOCAL TAXES (SCHEDULE A, LINE 5) (CONTINUED)

STATE AND LOCAL SALES TAXES USING THE OPTIONAL SALES TAX TABLES

AVAILABLE INCOME:

ADJUSTED GROSS INCOME PER FORM 1040	146,600.
TAX-EXEMPT INTEREST	0.
NONTAXABLE COMBAT PAY	0.
NONTAXABLE SOCIAL SECURITY BENEFITS	0.
NONTAXABLE PENSIONS	0.
NONTAXABLE IRAS	0.
PRIOR YEAR REFUNDABLE CREDITS (REFUNDABLE PORTION ONLY)	0.
ADDITIONAL NONTAXABLE AMOUNTS	0.
TOTAL AVAILABLE INCOME (NOT LESS THAN ZERO)	<u>146,600.</u>
NUMBER OF EXEMPTIONS	5.

1. STATE GENERAL SALES TAXES PER TABLES	1,609.
2. LOCAL GENERAL SALES TAXES PER TABLES FOR CERTAIN RESIDENTS OF AK, AZ, AR, CO, GA, IL, LA, MO, NC, NY, SC, TN, UT, VA, AND WV (BASED ON A RATE OF 1%)	0.
3. LOCAL GENERAL SALES TAX RATE	0.5000
4. IF LINE 2 IS ZERO, ENTER YOUR STATE GENERAL SALES TAX RATE. OTHERWISE, SKIP LINE 4 AND 5, AND GO TO LINE 6	7.5000
5. DIVIDE LINE 3 BY LINE 4	0.066667
6. LOCAL GENERAL SALES TAXES. IF LINE 2 IS ZERO, MULTIPLY LINE 1 BY LINE 5. OTHERWISE, MULTIPLY LINE 2 BY LINE 3.	107.
7. STATE AND LOCAL GENERAL SALES TAXES (ADD LINES 1 AND 6)	1,716.
8. SALES TAXES PAID ON VEHICLES, BOATS, ETC.	0.
9. SALES TAX DEDUCTION WHEN USING TABLES (ADD LINES 7 AND 8)	1,716.

STATE AND LOCAL SALES TAX DEDUCTION (GREATER OF TAXES PAID OR TABLE AMOUNT)

1. GENERAL SALES TAXES PAID	0.
2. USE TAXES PAID	0.
3. TOTAL ACTUAL TAXES PAID (ADD LINES 1 AND 2)	0.
4. SALES TAXES USING TABLES	1,716.
5. GREATER OF SALES TAXES PAID OR TABLE AMOUNT	<u>1,716.</u>

STATE & LOCAL TAXES TO SCH. A, LN 5 (GREATER OF INCOME OR SALES TAX) 12,362.

EXCESS MORTGAGE - AVERAGE BALANCE & ALLOCATED INTEREST WORKSHEET

NAME OF LENDER: CHASE

TYPE OF DEBT	BEGINNING BALANCE	BORROWED IN 2013	PRINCIPAL APPLIED	ENDING BALANCE	AVERAGE BALANCE	ALLO-CATED INTEREST
HOME ACQUISITION	1,966,326.	0.	0.	1,966,326.	1,966,326.	0.
				TOTAL	<u>1,966,326.</u>	<u>0.</u>

EXCESS MORTGAGE - AVERAGE BALANCE & ALLOCATED INTEREST WORKSHEET (CONTINUED)

NAME OF LENDER: WELLS FARGO

TYPE OF DEBT	BEGINNING BALANCE	BORROWED IN 2013	PRINCIPAL APPLIED	ENDING BALANCE	AVERAGE BALANCE	ALLO-CATED INTEREST
HOME ACQUISITION	358,574.	0.	0.	358,574.	358,574.	0.
				TOTAL	358,574.	0.

EXCESS MORTGAGE - WORKSHEET TO FIGURE QUALIFIED LOAN LIMIT AND DEDUCTIBLE HOME MORTGAGE INTEREST FOR 2013 (IRS PUB 936)

PART I - QUALIFIED LOAN LIMIT

1. AVERAGE BALANCE OF ALL GRANDFATHERED DEBT	0.
2. AVERAGE BALANCE OF ALL HOME ACQUISITION DEBT	2,324,900.
3. ENTER \$1,000,000 (\$500,000 IF MARRIED FILING SEPARATE)	1,000,000.
4. ENTER THE LARGER OF LINE 1 OR LINE 3	1,000,000.
5. ADD THE AMOUNTS ON LINE 1 AND 2	2,324,900.
6. ENTER THE SMALLER OF LINE 4 OR LINE 5	1,000,000.
7. ENTER \$100,000 (\$50,000 IF MARRIED FILING SEPARATE)	100,000.
8. QUALIFIED LOAN LIMIT (ADD LINES 6 AND 7)	1,100,000.

PART II - DEDUCTIBLE HOME MORTGAGE INTEREST

9. TOTAL AVERAGE BALANCES OF ALL MORTGAGES ON ALL QUALIFIED HOMES	2,324,900.
10. ENTER THE TOTAL AMOUNT OF INTEREST PAID	0.
11. DIVIDE THE AMOUNT ON LINE 8 BY THE AMOUNT ON LINE 9	.473139
12. MULTIPLY LINE 10 BY LINE 11. THIS IS DEDUCTIBLE HOME MORTGAGE INTEREST	0.
13. SUBTRACT LINE 12 FROM LINE 10. THIS IS NOT HOME MORTGAGE INTEREST	0.

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

CAPITAL LOSS CARRYOVER WORKSHEET
 (IRS PUBLICATION 550)

- | | |
|--|---------|
| 1. ENTER THE AMOUNT FROM FORM 1040, LINE 41 OR FORM 1040NR, LINE 39. | 69,411. |
| 2. ENTER THE LOSS FROM SCHEDULE D, LINE 21. | 3,000. |
| 3. COMBINE LINES 1 AND 2 (BUT NOT LESS THAN ZERO). | 72,411. |
| 4. ENTER THE SMALLER OF LINE 2 OR LINE 3. | 3,000. |

NOTE: IF LINE 7 OF SCHEDULE D IS A LOSS,
GO TO LINE 5; OTHERWISE, ENTER ZERO
ON LINE 5 AND GO TO LINE 9.

- | | |
|---|------------|
| 5. ENTER THE LOSS FROM SCHEDULE D, LINE 7. | 1,644,933. |
| 6. ENTER GAIN FROM SCHEDULE D, LINE 15. | 0. |
| 7. ADD LINES 4 AND 6. | 3,000. |
| 8. SHORT-TERM CAPITAL LOSS CARRYOVER TO 2014.
SUBTRACT LINE 7 FROM LINE 5. | 1,641,933. |

NOTE: IF LINE 15 OF SCHEDULE D IS A LOSS,
GO TO LINE 9; OTHERWISE, SKIP
LINES 9 THROUGH 13.

- | | |
|--|-----------------|
| 9. ENTER THE LOSS FROM SCHEDULE D, LINE 15. | 233,764. |
| 10. ENTER GAIN FROM SCHEDULE D, LINE 7. | 0. |
| 11. SUBTRACT LINE 5 FROM LINE 4. | 0. |
| 12. ADD LINES 10 AND 11. | 0. |
| 13. LONG-TERM CAPITAL LOSS CARRYOVER TO 2014.
SUBTRACT LINE 12 FROM LINE 9. | <u>233,764.</u> |

Form **8801**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

**Credit for Prior Year Minimum Tax –
Individuals, Estates, and Trusts**
MINIMUM TAX CREDIT CARRYOVER TO 2014 WORKSHEET

▶ Information about Form 8801 and its separate instructions is at www.irs.gov/form8801.
▶ Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2013

Attachment
Sequence No. **74**

Identifying number

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1 and 10 of your 2012 Form 6251. Estates and trusts, see instructions	1	69,411.
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	37,076.
3	Minimum tax credit net operating loss deduction (see instructions)	3	
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$232,500 and you were married filing separately for 2012, see instructions	4	106,487.
5	Enter: \$78,750 if married filing jointly or qualifying widow(er) for 2012; \$50,600 if single or head of household for 2012; or \$39,375 if married filing separately for 2012. Estates and trusts, enter \$22,500	5	80,800.
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2012; \$112,500 if single or head of household for 2012; or \$75,000 if married filing separately for 2012. Estates and trusts, enter \$75,000	6	153,900.
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	0.
8	Multiply line 7 by 25% (.25)	8	0.
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2012, see instructions	9	80,800.
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	25,687.
11	<ul style="list-style-type: none"> • If for 2012 you filed Form 2555 or 2555-EZ, see the instructions for the amount to enter. • If for 2012 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 45 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2012), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions. 	11	6,679.
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	6,679.
14	Enter the amount from your 2012 Form 6251, line 34, or 2012 Form 1041, Schedule I, line 55	14	6,596.
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	83.

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8801 (2013)

MINIMUM TAX CREDIT CARRYOVER TO 2014 WORKSHEET

Form 8801 (2013) DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

Page 2

Part II Minimum Tax Credit and Carryforward to 2014

16	Enter the amount from your 2012 Form 6251, line 35, or 2012 Form 1041, Schedule I, line 56	16	83.
17	Enter the amount from line 15	17	83.
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	
19	2012 credit carryforward. Enter the amount from your 2012 Form 8801, line 28	19	388.
20	Enter your 2012 unallowed qualified electric vehicle credit (see instructions)	20	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	388.
22	Enter your 2013 regular income tax liability minus allowable credits (see instructions)	22	
23	Enter the amount from your 2013 Form 6251, line 33, or 2013 Form 1041, Schedule I, line 54	23	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2013 Form 1040, line 53 (check box b); Form 1040NR, line 50 (check box b); or Form 1041, Schedule G, line 2c	25	
26	Credit carryforward to 2014. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	

Form 8801 (2013)

2013
CLIENT 4208

FEDERAL K-1 RECONCILIATION WORKSHEET
DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

PAGE 1

DKR MEDIA GROUP LLC
27-0206858

PARTNERSHIP NONPASSIVE	K-1 Input	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Unallowed Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E (page 2)						
Ordinary income (loss).....	1,259.					
Rental real estate income (loss).....						
Other rental income (loss).....						
Section 59(e)(2) expenses.....						
Passive interest expense.....						
Guaranteed payments (nonpassive).....						
Section 179 expense and carryover.....						
Disallowed section 179 expense.....						
Net income (loss).....	1,259.					1,259.
First passive other.....						
Second passive other.....						
Cost depletion.....						
Percentage depletion.....						
Depletion carryover.....						
Disallowed due to 65% limitation.....						
Unreimbursed expenses (nonpassive).....						
Nonpassive other.....						
Total Schedule E (page 2).....						1,259.
FORM 4797						
Section 1231 gain (loss).....						
4797 ordinary income.....						
SCHEDULE D						
Short-term capital gain (loss).....						
Long-term capital gain (loss).....						
FORM 4952						
Investment interest expense.....						
Other net investment income.....						
SCHEDULE A						
Charitable contributions.....						
Deductions related to portfolio income.....						
SCHEDULE B						
Interest income (banks, S&L, C/U, etc.).....	98.					98.
Interest income (U.S. bonds, T-bills, etc.).....						
Ordinary dividends.....						
Tax-exempt interest (total muni-bonds).....						
Tax-exempt interest (in-state bonds).....						
FORM 6251						
Depreciation adjustment after 12/31/86.....						
Adjusted gain or loss.....						
Depreciation (pre-1987).....						
Beneficiary's AMT adjustment.....						
Depletion.....						
Excess intangible drilling costs.....						
MISCELLANEOUS						
Net earnings from self employment (SE).....						
Gross farming income (Sch. E, page 2).....						
Royalties (Sch. E, page 1).....						
Taxes on undistributed capital gains (1040).....						
Credit for income tax withheld.....						
Estimated taxes credited from trust.....						
Credits.....						

* Carries to AMT at-risk/passive worksheets to compute Form 6251, line 18 or 19.

2013
CLIENT 4208

FEDERAL K-1 RECONCILIATION WORKSHEET
DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

PAGE 2

DKR MEDIA GROUP LLC
27-0206858

PARTNERSHIP NONPASSIVE	K-1 Input	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Unallowed Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E (page 2)						
Ordinary income (loss).....	3,778.					
Rental real estate income (loss).....						
Other rental income (loss).....						
Section 59(e)(2) expenses.....						
Passive interest expense.....						
Guaranteed payments (nonpassive).....						
Section 179 expense and carryover.....						
Disallowed section 179 expense.....						
Net income (loss).....	3,778.					
First passive other.....						3,778.
Second passive other.....						
Cost depletion.....						
Percentage depletion.....						
Depletion carryover.....						
Disallowed due to 65% limitation.....						
Unreimbursed expenses (nonpassive).....						
Nonpassive other.....						
Total Schedule E (page 2).....						3,778.
FORM 4797						
Section 1231 gain (loss).....						
4797 ordinary income.....						
SCHEDULE D						
Short-term capital gain (loss).....						
Long-term capital gain (loss).....						
FORM 4952						
Investment interest expense.....						
Other net investment income.....						
SCHEDULE A						
Charitable contributions.....						
Deductions related to portfolio income.....						
SCHEDULE B						
Interest income (banks, S&L, C/U, etc.).....	296.					296.
Interest income (U.S. bonds, T-bills, etc.).....						
Ordinary dividends.....						
Tax-exempt interest (total muni-bonds).....						
Tax-exempt interest (in-state bonds).....						
FORM 6251						
Depreciation adjustment after 12/31/86.....						
Adjusted gain or loss.....						
Depreciation (pre-1987).....						
Beneficiary's AMT adjustment.....						
Depletion.....						
Excess intangible drilling costs.....						
MISCELLANEOUS						
Net earnings from self employment (SE).....						
Gross farming income (Sch. E, page 2).....						
Royalties (Sch. E, page 1).....						
Taxes on undistributed capital gains (1040).....						
Credit for income tax withheld.....						
Estimated taxes credited from trust.....						
Credits.....						

*Carries to AMT at-risk/passive worksheets to compute Form 6251, line 18 or 19.

JCR ENTERPRISES, INC.
95-4150064

S CORPORATION NONPASSIVE	K-1 Input	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Unallowed Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E (page 2)						
Ordinary income (loss).....	-266.					
Rental real estate income (loss).....						
Other rental income (loss).....						
Section 59(e)(2) expenses.....						
Passive interest expense.....						
Guaranteed payments (nonpassive).....						
Section 179 expense and carryover.....						
Disallowed section 179 expense.....						
Net income (loss).....	-266.					-266.
First passive other.....						
Second passive other.....						
Cost depletion.....						
Percentage depletion.....						
Depletion carryover.....						
Disallowed due to 65% limitation.....						
Unreimbursed expenses (nonpassive).....						
Nonpassive other.....						
Total Schedule E (page 2).....						-266.
FORM 4797						
Section 1231 gain (loss).....						
4797 ordinary income.....						
SCHEDULE D						
Short-term capital gain (loss).....						
Long-term capital gain (loss).....						
FORM 4952						
Investment interest expense.....						
Other net investment income.....						
SCHEDULE A						
Charitable contributions.....						
Deductions related to portfolio income.....						
SCHEDULE B						
Interest income (banks, S&L, C/U, etc.).....						
Interest income (U.S. bonds, T-bills, etc.).....						
Ordinary dividends.....						
Tax-exempt interest (total muni-bonds).....						
Tax-exempt interest (in-state bonds).....						
FORM 6251						
Depreciation adjustment after 12/31/86.....						
Adjusted gain or loss.....						
Depreciation (pre-1987).....						
Beneficiary's AMT adjustment.....						
Depletion.....						
Excess intangible drilling costs.....						
MISCELLANEOUS						
Net earnings from self employment (SE).....						
Gross farming income (Sch. E, page 2).....						
Royalties (Sch. E, page 1).....						
Taxes on undistributed capital gains (1040).....						
Credit for income tax withheld.....						
Estimated taxes credited from trust.....						
Credits.....						

* Carries to AMT at-risk/passive worksheets to compute Form 6251, line 18 or 19.

2013

FEDERAL K-1 RECONCILIATION WORKSHEET
DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

PAGE 4

CLIENT 4208

TUNUVA MEDIA INC
46-4388741

S CORPORATION PASSIVE	K-1 Input	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Unallowed Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E (page 2)						
Ordinary income (loss).....	144,422.					
Rental real estate income (loss).....						
Other rental income (loss).....						
Section 59(e)(2) expenses.....						
Passive interest expense.....						
Guaranteed payments (nonpassive)...						
Section 179 expense and carryover...						
Disallowed section 179 expense.....						
Net income (loss).....	144,422.					144,422.
First passive other.....						
Second passive other.....						
Cost depletion.....						
Percentage depletion.....						
Depletion carryover.....						
Disallowed due to 65% limitation.....						
Unreimbursed expenses (nonpassive).						
Nonpassive other.....						
Total Schedule E (page 2).....						144,422.
FORM 4797						
Section 1231 gain (loss).....						
4797 ordinary income.....						
SCHEDULE D						
Short-term capital gain (loss).....						
Long-term capital gain (loss).....						
FORM 4952						
Investment interest expense.....						
Other net investment income.....						
SCHEDULE A						
Charitable contributions.....						
Deductions related to portfolio income						
SCHEDULE B						
Interest income (banks, S&L, C/U, etc.).....						
Interest income (U.S. bonds, T-bills, etc.).....						
Ordinary dividends.....						
Tax-exempt interest (total muni-bonds).....						
Tax-exempt interest (in-state bonds).....						
FORM 6251						
Depreciation adjustment after 12/31/86.....						
Adjusted gain or loss.....						
Depreciation (pre-1987).....						
Beneficiary's AMT adjustment.....						
Depletion.....						
Excess intangible drilling costs.....						
MISCELLANEOUS						
Net earnings from self employment (SE).....						
Gross farming income (Sch. E, page 2).....						
Royalties (Sch. E, page 1).....						
Taxes on undistributed capital gains (1040).....						
Credit for income tax withheld.....						
Estimated taxes credited from trust.....						
Credits.....						

* Carries to AMT at-risk/passive worksheets to compute Form 6251, line 18 or 19.

	K-1 Input	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Unallowed Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E (page 2)						
Ordinary income (loss).....						
Rental real estate income (loss).....						
Other rental income (loss).....						
Section 59(e)(2) expenses.....						
Passive interest expense.....						
Guaranteed payments (nonpassive)...						
Section 179 expense and carryover...						
Disallowed section 179 expense.....						
Net income (loss).....						
First passive other.....						
Second passive other.....						
Cost depletion.....						
Percentage depletion.....						
Depletion carryover.....						
Disallowed due to 65% limitation.....						
Unreimbursed expenses (nonpassive)...						
Nonpassive other.....						
Total Schedule E (page 2).....						149,193.
FORM 4797						
Section 1231 gain (loss).....						
4797 ordinary income.....						
SCHEDULE D						
Short-term capital gain (loss).....						
Long-term capital gain (loss).....						
FORM 4952						
Investment interest expense.....						
Other net investment income.....						
SCHEDULE A						
Charitable contributions.....						
Deductions related to portfolio income						
SCHEDULE B						
Interest income (banks, S&L, C/U, etc.).....						394.
Interest income (U.S. bonds, T-bills, etc.).....						
Ordinary dividends.....						
Tax-exempt interest (total muni-bonds).....						
Tax-exempt interest (in-state bonds).....						
FORM 6251						
Depreciation adjustment after 12/31/86.....						
Adjusted gain or loss.....						
Depreciation (pre-1987).....						
Beneficiary's AMT adjustment.....						
Depletion.....						
Excess intangible drilling costs.....						
MISCELLANEOUS						
Net earnings from self employment (SE).....						
Gross farming income (Sch. E, page 2).....						
Royalties (Sch. E, page 1).....						
Taxes on undistributed capital gains (1040)....						
Credit for income tax withheld.....						
Estimated taxes credited from trust.....						
Credits.....						

*Carries to AMT at-risk/passive worksheets to compute Form 6251, line 18 or 19.

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

CAPITAL LOSS CARRYOVER WORKSHEET

1. LOSS FROM SCHEDULE D, LINE 11.	3,000.
2. AMOUNT FROM FORM 540 OR FORM 540NR, LINE 17.	135,235.
3. AMOUNT FROM FORM 540 OR FORM 540NR, LINE 18.	64,827.
4. SUBTRACT LINE 3 FROM LINE 2.	70,408.
5. COMBINE LINE 1 AND LINE 4.	73,408.
6. LOSS FROM SCHEDULE D, LINE 8.	1,881,697.
7. ENTER THE SMALLER OF LINE 1 OR LINE 5.	<u>3,000.</u>
8. SUBTRACT LINE 7 FROM LINE 6.	
THIS IS YOUR CAPITAL LOSS CARRYOVER TO 2014.	<u><u>1,878,697.</u></u>

LATE FILING PENALTY

1. TAX DUE	1,028.
2. 7 MONTHS LATE X .05 (.25 MAX)	.250
LATE FILING PENALTY (LINE 1 X LINE 2)	<u><u>257.</u></u>

INTEREST ON LATE FILING

TAX DUE	1,028.	
LATE FILING PENALTY	257.	
LATE PAYMENT PENALTY	0.	
TOTAL AMOUNT SUBJECT TO INTEREST	<u>1,285.</u>	
<u>4/15/14 - 6/30/14 (76 DAYS @ 3.0%)</u>		
AMOUNT SUBJECT TO INTEREST	1,285.00	
RATE FACTOR	<u>X 0.06265868</u>	
INTEREST		8.05
<u>7/01/14 - 9/30/14 (92 DAYS @ 3.0%)</u>		
AMOUNT SUBJECT TO INTEREST	1,293.05	
RATE FACTOR	<u>X 0.07589992</u>	
INTEREST		9.81
<u>10/01/14 - 11/15/14 (46 DAYS @ 3.0%)</u>		
AMOUNT SUBJECT TO INTEREST	1,302.86	
RATE FACTOR	<u>X 0.03787822</u>	
INTEREST		4.94
TOTAL INTEREST ON LATE FILING (ROUNDED)		<u><u>23.</u></u>

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

**FTB e-file
Tax Return Signature / Consent to Disclosure**

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was prepared by a paid preparer, I declare that the paid preparer manually signed the return and that I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

I have provided the taxpayer(s) with a copy of all forms and information that I will file with the FTB and I have followed all other requirements described in FTB Pub. 1345, *2013 e-file Handbook for Authorized e-file Providers*.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN [REDACTED]
(enter EFIN plus 5 Self-Selected numerics)

CLIENT 4208

DAVID K RIEMANN AND LISA K CORZINE-RIEMANN

Keep this worksheet for your records.

A 2014 Estimated Federal AGI
 B Additions
 C Subtractions

1 **Residents:** Enter your estimated 2014 California AGI. **Nonresidents and part-year residents:** Enter your estimated 2014 total AGI from all sources (Line A + Line B - Line C). **If you are a military servicemember not domiciled in California, do not include your military pay** 1

2 a If you plan to itemize deductions, enter the estimated total of your itemized deductions. 2a
 b If you do not plan to itemize deductions, enter the standard deduction for your filing status:
 \$3,906 if you are single or married/RDP filing a separate return
 \$7,812 if you are married/RDP filing a joint return, head of household, or a
 qualifying widow(er) 2b
 c Enter the amount from line 2a or line 2b, whichever applies 2c

3 Subtract line 2c from line 1 3

4 Tax. Figure your tax on the amount on line 3 using the 2013 tax table for Form 540, Form 540A, or Long Form 540NR. Also include any tax from form FTB 3800, Tax Computation for Children with Investment Income; or form FTB 3803, Parents' Election to Report Child's Interest and Dividends 4

5 **Residents:** Skip to line 6a. **Nonresidents and part-year residents:**
 a Enter your estimated California taxable income from Schedule CA (540NR), Part IV, line 49 5a
 b Compute the CA Tax Rate: Tax on total taxable income from line 4 5b
 Total taxable income from line 3
 c Multiply the amount on line 5a by the CA Tax Rate on line 5b 5c

6 a **Residents:** Enter the exemption credit amount from the 2013 instructions for Form 540 or Form 540A 6a
 b **Nonresidents or part-year residents:** Enter the CA credit proration percentage. Divide line 5a by line 3. If more than 1 enter 1.0000 6b

7 **Nonresidents:** CA prorated Exemption credits. Multiply the total exemption credit amount by line 6b 7

8 **Residents:** Subtract line 6a from line 4. **Nonresidents or part-year residents:** subtract line 7 from line 5c 8

9 Tax on accumulation distribution of trusts. See instructions for form FTB 5870A, Tax on Accumulation Distribution of Trusts 9

10 Add line 8 and line 9 10

11 Credits for joint custody head of household, dependent parent, senior head of household, child and dependent care expenses 11
Nonresidents and part-year residents: For the child and dependent care expenses credit, use the amount from your 2012 Long Form 540NR, line 50. For the other credits listed on line 11, multiply the total 2013 credit amount by the ratio on line 6b.

12 Subtract line 11 from line 10 12

13 Other credits (such as other state tax credit). See the 2013 instructions for Forms 540, 540A, or Long Form 540NR 13

14 Subtract line 13 from line 12 14

15 Interest on deferred tax from installment obligations under IRC Sections 453 or 453A 15

16 Alternative Minimum Tax. See Schedule P (540 or 540NR) 16

17 Mental Health Services Tax Worksheet, line E, from page 16 17

18 2014 Estimated Tax. Add line 14 through line 17. Enter the result, but not less than zero 18

19a Estimate Option #3 (90% of 2014 tax) - Multiply line 18 by 90% 19a
 (Farmers and fisherman 66-2/3%)
 b Estimate Option #1 (100% of 2014 tax) - Multiply line 18 by 100% 19b
 c Estimate Option #6 (100/110% of 2013 tax)
 1 Enter your 2013 tax 19c1 1,028.
 2 Enter your 2013 CA AGI 19c2 135,235.
 If line 19c2 is more than \$150,000 (\$75,000 if married/RDP filing separately), multiply line 19c1 by 110% **OR**
 If line 19c2 is less than or equal to \$150,000 (\$75,000 if married/RDP filing separately), multiply line 19c1 by 100% 19c 1,028.

d 2014 Estimated Tax after estimate option applied 19d 1,028.

20 California income tax withheld and estimated to be withheld during 2014 (include withholding on pensions, annuities, etc.) 20

21 **Balance.** Subtract line 20 from line 19d. If less than \$500 (or less than \$250, if married/RDP filing separately), you do not have to make payment at this time 21 1,028.

22 Rounded balance 22 1,100.

23 2013 overpayment applied to 2014 23

24 Estimated balance due (line 22 less line 23) 24 1,100.

**Application for Automatic Extension of Time
To File U.S. Individual Income Tax Return
For
David K. Riemann
And
Lisa K. Corzine-Riemann**

▼ Detach Here ▼

1030

Form **4868**

Department of the Treasury
Internal Revenue Service (99)

Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

For calendar year 2014, or other tax year beginning , 2014, ending ,

FDIA4601L 06/06/14

2014

Part I Identification

1

DAVID K RIEMANN
LISA K CORZINE-RIEMANN
17 CORNFLOWER STREET
COTO DE CAZA, CA 92679-5229

2

3

Part II Individual Income Tax

4 Estimate of total tax liability for 2014 ... \$ 0.

5 Total 2014 payments 0.

6 **Balance due.** Subtract line 5 from line 4
(see instructions) 0.

7 Amount you are paying
(see instructions) 0.

8 Check here if you are 'out of the country' and a U.S.
citizen or resident (see instructions)

9 Check here if you file Form 1040NR or 1040NR-EZ and
did not receive wages as an employee subject to U.S.
income tax withholding

564579403 BR RIEM 30 0 201412 670