

COPY

Case Identifier: CGB-CC-0413

Kellogg Street Productions
Mohawk Valley Living
Lance Whitney
30 Kellogg Street
Clinton, NY 13323

Received & inspected

APR 23 2013

FCC Mail Room

4/19/2013

Office of the Secretary
Federal Communications Commission
445 12th Street, SW, Room TW-A325
Washington, DC 20554

Attention: Disability Rights Office, Room 3-B431

*Re: Opposition to Petitions for Exemption from the
Commission's Closed Captioning Rules*
CG Docket No. 06-181

Supplement II to Update Our Current Pending Application Seeking a Waiver for Exemption from Closed Captioning Rules

Purpose of this Supplement:

- **To provide additional financial information in the form of my wife, Sharry Whitney, and my 2012 Tax Returns.** This shows all income from producing our television show, Mohawk Valley Living, and my part-time IT job at Upturn Industries, Inc. I lost that job of 10 years at Upturn Industries in 2012, so now I work full time on Mohawk Valley Living with my wife. I believe our tax returns show we make minimum wage and have no additional resources that could be allocated for closed captioning.
- **To announce that we will be stopping Mohawk Valley Living approximately 2-1/2 years from the date of the letter.** I am 44 years old and work incredibly long hours for poor pay and lots of stress. I'm getting tired of scraping by. 2-1/2 years will bring us to over 500 episodes and 10 years of service to the community, a good place to retire the show. At that time, we will consider investing in producing a show in a larger market like Albany. If we decide to take that route, we would certainly close caption our shows.
- **To provide more information in regard to our attempts to get funds for Closed Captioning and information on our most recent quotes.**

Our 2012 Taxes (see attached, not to be public display on web)

received & inspected

APR 23 2012

(also do not put this box below for public display)

Just a summary of our taxes (refer to attached for details):

Gross Sales (all Mohawk Valley Living Sponsorships)	75,534
COGS	24,328 (21,220 is air time, rest is repairs and tapes)
My 2012 Upturn pay (which ended in April, 2012)	5,304

As you can see my wife and I make about 6.58 an hour working full time on the show.

Years before, we had my job to supplement our income.

I know it may look crazy to work so hard for so little, but after a few years the show became something more than just a business.

Seeking Sources of Funding for Captioning

We have 3 larger sponsors . I have discussed the costs of Closed Captioning with them:

Skinner and Damulis Auto Sales- A small dealership with one location in Richfield Springs, NY. They've made it clear they cannot afford higher costs. A few years ago, they informed us they could no longer afford to be the presenting sponsor of the show, so we found a sponsor to split the cost with them.

Turnbull Insurance Service- This family-run insurance company agreed to split the cost of presenting sponsor with Skinner and Damulis, but has made it clear their support is limited. They have asked us to find an additional sponsor to alternate monthly with them.

Paris Hill Cat Hospital- This small, one location cat doctor is our longest sponsor. He likes supporting our show because it's local. He currently pays \$375 a month to sponsor the show. Funding closed captioning is out of his budget.

Also, we have tried:

To raise more funds from our website. In 2012 we turned it into a more daily updated, blog-style site in an effort to be able to sell small banner ads. After several months we gave it up. The few thousand hits we got every month wasn't enough to place a value on the web ads.

We also looked into local tourism grants in 2012. With the help of an Oneida County Legislator we looked into grants with monies collected from the local bed-tax. After review we were told we are not eligible because our show runs in the market and the grants are for marketing outside our area to bring tourists into our market.

More Info On Our Recent Quotes (updated 2013)

It seems all the Closed Captioning companies charge an average of \$7 -12 per minute.

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Impact Media Closed Captioning- \$10 per minute. No discounts for us.

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Video Caption Corp.- \$8 per minute. No discount.

Caption Max- \$10 per minute- \$10 per minute.

QTS in NY- \$12 per minute, but we negotiated down to \$9. And Brenda there said may be even a little more discount if it's regular work. This company would be the one we would choose because they offer 3 day turnaround, they handle everything including the transcription and internet delivery. They have a great reputation and I really like my dealings with them so far.

But even at \$8 per minute the total would be around \$224 per week. With our ads currently ranging in cost from \$15-25 we just don't have anything valuable enough to offer a captioning sponsor.

As I stated earlier- if we decide to expand the show we could double or triple our gross and easily afford captioning.

In Closing

My wife and I work incredibly hard to put out a fresh new show EVERY week and make very little money. We never planned on not making any money. Our show started as a short term project and turned into something that means a lot to our community. We get letters every week from fans who say Mohawk Valley Living has become a permanent part of their family's Sunday mornings.

I would also like to make an additional suggestion for an alternative to Closed Captioning: I could agree that at least twice a year we will do a story about the happenings at the Rome School for the Deaf. We've been there in the past on our show and it fits in with our format. I know this may be too unorthodox and doesn't address the need of the hearing impaired in regard to watching television, but I thought it might be something of interest to those concerned.

I swear under pain of penalty for perjury that the above is true and accurate.

Thank you,



Lance Whitney
4/19/2013

Form 104U Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return 2012 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1—Dec. 31, 2012, or other tax year beginning , 2012, ending , 20 See separate instructions.

Your first name and initial LANCE Last name WHITNEY Your social security number [REDACTED]

If a joint return, spouse's first name and initial SHARRY L. Last name WHITNEY Spouse's social security number [REDACTED]

Home address (number and street). If you have a P.O. box, see instructions. 30 KELLOGG STREET Apt. no. Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). CLINTON NY 13323 Presidential Election Campaign

Foreign country name Foreign province/state/country Foreign postal code 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 and full name here. 4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a 6b Spouse Boxes checked on 6a and 6b 2

Table with columns: (1) First name, Last name, (2) Dependent's social security number, (3) Dependent's relationship to you, (4) if child under age 17 qual. for child tax credit. Rows include KRAMER WHITNEY (Son, SSN 067-86-2711) and RUBEN WHITNEY (Son, SSN 056-80-0286).

d Total number of exemptions claimed 4

Income section table with rows 7-22. Total income on line 22 is 32,440.

Adjusted Gross Income section table with rows 23-37. Adjusted gross income on line 37 is 27,369.

ANCE & SHARRY L. WHITNEY

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	27,369
39a	Check <input type="checkbox"/> You were born before January 2, 1948, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1948, <input type="checkbox"/> Blind. Total boxes checked 39a	39a	
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b	39b	
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	11,900
41	Subtract line 40 from line 38	41	15,469
42	Exemptions. Multiply \$3,800 by the number on line 6d	42	15,200
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	269
44	Tax (see instr.). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 elec.	44	26
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	26
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	26
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 credits 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	26
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	0

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	3,328
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 through 60. This is your total tax	61	3,328

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	504
63	2012 estimated tax payments and amount applied from 2011 return	63	
64a	Earned income credit (EIC)	64a	3,514
b	Nontaxable combat pay election 64b	64b	
65	Additional child tax credit. Attach Schedule 8812	65	1,000
66	American opportunity credit from Form 8863, line 8	66	312
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 type="checkbox"/> Reserved c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	5,330

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	2,002
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here	74a	2,002
b	Routing number XXXXXXXXXXXX c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	74b	
d	Account number XXXXXXXXXXXXXXXXXXXX	74c	
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	
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 **David R. Loiacono, CPA** Personal identification number (PIN) **16895**

Phone no. **315-356-1150**

Sign Here

Joint return? See instr. 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 SELF-EMPLOYED	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation SELF-EMPLOYED	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

Print/Type preparer's name David R. Loiacono, CPA	Preparer's signature David R. Loiacono, CPA	Date 04/09/13	Check <input type="checkbox"/> if self-employed PTIN P01216895
Preparer Firm's name The Loiacono Firm, CPAs, P.C.	Firm's address 503 N George St Rome NY 13440-4101	Firm's EIN 45-3465415	Phone no. 315-356-1150

**SCHEDULE C
(Form 1040)**

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

OMB No. 1545-0074

2012

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.

Attachment Sequence No. **09**

Name of proprietor
LANCE WHITNEY

Social security number (SSN) [REDACTED]

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

B Enter code from instructions
999999

C Business name. If no separate business name, leave blank.
KELLOGG STREET PRODUCTIONS

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

E Business address (including suite or room no.) ▶ **30 KELLOGG STREET**
City, town or post office, state, and ZIP code **CLINTON NY 13323**

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	75,534
2 Returns and allowances (see instructions)		2	
3 Subtract line 2 from line 1		3	75,534
4 Cost of goods sold (from line 42)		4	24,328
5 Gross profit. Subtract line 4 from line 3		5	51,206
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	51,206

Part II Expenses

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

8 Advertising	8	922	18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9	9,979	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	1,836	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	528
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	264
17 Legal and professional services	17	350	25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28		26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29		27a Other expenses (from line 48)	27a	7,442
30 Expenses for business use of your home. Attach Form 8829. Do not report such expenses elsewhere	30		b Reserved for future use	27b	
31 Net profit or (loss). Subtract line 30 from line 29.	31				21,321
<ul style="list-style-type: none"> • 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. 					29,885
32 If you have a loss, check the box that describes your investment in this activity (see instructions).					2,790
<ul style="list-style-type: none"> • If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited. 					27,095
	32a	<input type="checkbox"/>	All investment is at risk.		
	32b	<input type="checkbox"/>	Some investment is not at risk.		

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

Schedule C (Form 1040) 2012

