2013

New York State Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers

IT-201

For the full year January 1, 2013, through December 31, 2013, or fiscal year beginning .. 13

and ending ..

For help completing your return, see the instructions, Form IT-201-I.

Your first name and middle initial: JOHN D	Your last name (for a joint return, enter spouse's name on line below): DISCIULLO	Your date of birth (mm-dd-yyyy): 01-18-1962	Your social security number: [redacted]
Spouse's first name and middle initial	Spouse's last name	Spouse's date of birth (mm-dd-yyyy)	Spouse's social security #
Mailing address (see instructions, page 12) (number and street or rural route): 5260 ROGERS ROAD B1		Apartment number	NY State county of residence: ERIE
City, village, or post office: HAMBURG	State: NY ZIP code: 14075	Country (if not United States)	School district name: FRONTIER
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route)		Apartment number	School district code number 210
City, village, or post office	State: NY ZIP code	Decedent information: Taxpayer's date of death	Spouse's date of death

A Filing status (mark an X in one box):
- ① [X] Single
- ② [ ] Married filing joint return (enter spouse's social security number above)
- ③ [ ] Married filing separate return (enter spouse's social security number above)
- ④ [ ] Head of household (with qualifying person)
- ⑤ [ ] Qualifying widow(er) with dependent child

B **Did you itemize** your deductions on your 2013 federal income tax return? .... Yes [X] No [ ]

C **Can you be claimed** as a dependent on another taxpayer's **federal** return? ...... Yes [ ] No [X]

D Did you have a financial account located in a foreign country? (see page 13) .. Yes [ ] No [X]

E (1) Did you or your spouse **maintain living quarters in NYC** during 2013 (see page 13) Yes [ ] No [X]

(2) Enter the number of days spent in NYC in 2013 (any part of a day spent in NYC is considered a day) .. [ ]

F **NYC residents and NYC part-year residents only** (see page 13):

(1) Number of months **you** lived in NYC in 2013 ...... [ ]

(2) Number of months **your spouse** lived in NYC in 2013 .... [ ]

G Enter your **2-character special condition code if applicable** (see page 13) .... [ ]

if applicable, also enter your **second** 2-character special condition code .... [ ]

H Dependent exemption information *(see page 14)*

First name and middle initial	Last name	Relationship	Social security number	Date of birth (mm-dd-yyyy)

If more than 9 dependents, mark an *X* in the box. [ ]

201001131045

Your social security number [redacted]

Federal income and adjustments (see page 14)

Line	Description	Box	Whole dollars only
1	Wages, salaries, tips, etc.	1	76,500.
2	Taxable interest income	2	
3	Ordinary dividends	3	
4	Taxable refunds, credits, or offsets of state and local income taxes *(also enter on line 25)*	4	
5	Alimony received	5	
6	Business income or loss *(submit a copy of federal Schedule C or C-EZ, Form 1040)*	6	
7	Capital gain or loss *(if required, submit a copy of federal Schedule D, Form 1040)*	7	
8	Other gains or losses *(submit a copy of federal Form 4797)*	8	
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an **X** in the box ☐	9	
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an **X** in the box ☐	10	
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. *(submit a copy of federal Sch. E, Form 1040)*	11	2,921.
12	Rental real estate included in line 11 — 12		
13	Farm income or loss *(submit a copy of federal Schedule F, Form 1040)*	13	
14	Unemployment compensation	14	
15	Taxable amount of social security benefits *(also enter on line 27)*	15	
16	Other income *(see page 14)* Identify:	16	
17	Add lines **1 through 11** and **13 through 16**	17	79,421.
18	Total federal adjustments to income *(see page 14)* Identify:	18	
19	**Federal adjusted gross income** *(subtract line 18 from line 17)*	19	79,421.

New York additions (see page 14)

Line	Description	Box	Amount
20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20	
21	Public employee 414(h) retirement contributions from your wage and tax statements *(see page 15)*	21	
22	**New York's** 529 college savings program distributions *(see page 15)*	22	
23	Other *(see page 16)* Identify:	23	
24	Add lines **19** through **23**	24	79,421.

New York subtractions (see page 19)

Line	Description	Box	Amount	Box	Amount
25	Taxable refunds, credits, or offsets of state and local income taxes *(from line 4)*	25			
26	Pensions of NYS and local governments and the federal government *(see page 19)*	26			
27	Taxable amount of social security benefits *(from line 15)*	27			
28	Interest income on U.S. government bonds	28			
29	Pension and annuity income exclusion *(see page 19)*	29			
30	**New York's** 529 college savings program deduction/earnings	30			
31	Other *(see page 20)* Identify:	31			
32	Add lines 25 through 31			32	
33	**New York adjusted gross income** *(subtract line **32** from line **24**)*			33	79,421.

Standard deduction or itemized deduction (see page 24)

Line	Description	Box	Amount
34	Enter your **standard deduction** *(table on page 24)* **or** your **itemized deduction** *(from Form IT-201-D)* Mark an **X** in the appropriate box: ☒ **Standard** -or- ☐ **Itemized**	34	7,700.
35	Subtract line 34 from line 33 *(if line 34 is more than line 33, leave blank)*	35	71,721.
36	Dependent exemptions *(not the same as total federal exemptions; see page 24)*	36	
37	**Taxable income** *(subtract line 36 from line 35)*	37	71,721.

201002131045

Name(s) as shown on page 1	Your social security number
JOHN D DISCIULLO	[redacted]

Tax computation, credits, and other taxes (see page 25)

38 **Taxable income** *(from line 37 on page 2)*			38	71,721.
39 NYS tax on line 38 amount *(see page 25 and Tax computation on pages 57, 58, and 59)*			39	4,301.
40 NYS household credit *(page 25, table 1, 2, or 3)*	40			
41 Resident credit *(see page 26)*	41			
42 Other NYS nonrefundable credits *(Form IT-201-ATT, line 7)*	42			
43 Add lines 40, 41, and 42			43	
44 Subtract line 43 from line 39 *(if line 43 is more than line 39, leave blank)*			44	4,301.
45 Net other NYS taxes *(Form IT-201-ATT, line 30)*			45	
46 **Total New York State taxes** *(add lines 44 and 45)*			46	4,301.

New York City and Yonkers taxes, credits, and tax surcharges

47 NYC resident tax on line 38 amount *(see page 26)*	47			
48 NYC household credit *(page 26, table 4, 5, or 6)*	48			
49 Subtract line 48 from line 47 *(if line 48 is more than line 47, leave blank)*	49			
50 Part-year NYC resident tax *(Form IT-360.1)*	50			
51 Other NYC taxes *(Form IT-201-ATT, line 34)*	51			
52 Add lines 49, 50, and 51	52			
53 NYC nonrefundable credits *(Form IT-201-ATT, line 10)*	53			
54 Subtract line 53 from line 52 *(if line 53 is more than line 52, leave blank)*	54			
55 Yonkers resident income tax surcharge *(see page 28)*	55			
56 Yonkers nonresident earnings tax *(Form Y-203)*	56			
57 Part-year Yonkers resident income tax surcharge *(Form IT-360.1)*	57			
58 **Total New York City and Yonkers taxes / surcharges** *(add lines 54 through 57)*			58	

See instructions pages 26, 27, and 28 to compute New York City and Yonkers taxes, credits, and tax surcharges.

59 **Sales or use tax** *(see page 29;* ***do not leave line 59 blank)***	59	0.

Voluntary contributions (see page 30)

60a Return a Gift to Wildlife	60a			
60b Missing/Exploited Children Fund	60b			
60c Breast Cancer Research Fund	60c			
60d Alzheimer's Fund	60d			
60e Olympic Fund *($2 or $4; see page 30)*	60e			
60f Prostate Cancer Research Fund	60f			
60g 9/11 Memorial	60g			
60h Volunteer Firefighting & EMS Recruitment Fund	60h			
60i Teen Health Education	60i			
60j Veterans Remembrance	60j			
60 **Total voluntary contributions** *(add lines 60a through 60j)*			60	
61 **Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions** *(add lines 46, 58, 59, and 60)*			61	4,301.

201003131045

Your social security number [redacted]

62 Enter amount from line 61	62	4,301.

Payments and refundable credits *(see page 31)*

Line	Description	Box	Amount
63	Empire State child credit	63	
64	NYS/NYC child and dependent care credit	64	
65	NYS earned income credit (EIC)	65	
66	NYS noncustodial parent EIC	66	
67	Real property tax credit	67	
68	College tuition credit	68	
69	NYC school tax credit *(also complete F on page 1; see page 31)*	69	
70	NYC earned income credit	70	
71	Other refundable credits *(Form IT-201-ATT, line 18)*	71	
72	Total **New York State** tax withheld	72	3,231.
73	Total **New York City** tax withheld	73	
74	Total **Yonkers** tax withheld	74	
75	Total estimated tax payments **and** amount paid with Form IT-370	75	

Submit your wage and tax statements with your return *(see page 33).*

76 **Total payments** *(add lines 63 through 75)*	76	3,231.

Your refund, amount you owe, and account information *(see pages 33 through 36)*

77 **Amount overpaid** *(if line 76 is **more than** line 62, subtract line 62 from line 76)* — 77 [ ]

78 Amount of line 77 to be **refunded**
Mark one refund choice: [ ] **direct deposit** *(fill in line 83)* - or - [ ] **debit card** - or - [ ] **paper check** — 78 [ ]

See pages 33 and 34 for information about your three refund choices.

79 Amount of line 77 that you want applied to your **2014** estimated tax *(see instructions)* — 79 [ ]

80 Amount you **owe** *(if line 76 is **less than** line 62, subtract line 62 from line 76)*
To pay by electronic funds withdrawal, mark an *X* in the box [ ] and fill in lines 83 and 84.
If you pay by check or money order you **must** complete Form IT-201-V and mail it with your return — 80 1,102.

See page 35 for payment options.

81 Estimated tax penalty *(include this amount in line 80 or reduce the overpayment on line 77; see page 34)* — 81 32.

82 Other penalties and interest *(see page 35)* — 82 [ ]

See page 37 for the proper assembly of your return.

83 Account information for direct deposit or electronic funds withdrawal *(see page 35).*
If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an *X* in this box *(see pg. 35)* [ ]

83a Account type: [ ] Personal checking - or - [ ] Personal savings - or - [ ] Business checking - or - [ ] Business savings

83b Routing number [ ] 83c Account number [ ]

84 Electronic funds withdrawal *(see page 36)* Date [ ] Amount [ ]

Third-party designee? *(see instr.)*	Print designee's name	Designee's phone number	Personal Identification number (PIN)
Yes [X] No [ ]	ESTHER GULYAS E-mail: ESTHER@EGTAX.COM	716-632-7886	14174

▼ Paid preparer must complete *(see instr.)* ▼	Date: 04-09-2014
Preparer's signature: CHRISTOPHER FABIAN	Preparer's NYTPRIN: 11087424
Firm's name *(or yours, if self-employed)*: ESTHER GULYAS TAX SERVIC	Preparer's PTIN or SSN: P00779859
Address: 2475 NIAGARA FALLS BLVD AMHERST NY 14228	Employer identification number: 16-1474140 Mark an *X* if self-employed [ ]
E-mail:	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation: DIRECTOR	
Spouse's signature and occupation *(if joint return)*	
Date	Daytime phone number: 716-989-8866
E-mail:	

See instructions for where to mail your return.

201004131045

New York State Department of Taxation and Finance

2013 Underpayment of Estimated Income Tax By Individuals and Fiduciaries — IT-2105.9

New York State • New York City • Yonkers

Name(s) as shown on return	Identification number (SSN or EIN)
JOHN D DISCIULLO	[redacted]

Part 1 - All filers must complete this part *(see instructions,* Form IT-2105.9-I, *for assistance)*

1	Total tax from your 2013 return before withholding and estimated tax payments (**caution:** see instructions)			1	4,301.
2	Empire State child credit *(from Form IT-201, line 63)*	2			
3	NYS/NYC child and dependent care credit *(from Form IT-201, line 64)*	3			
4	NY State earned income credit (EIC) *(from Form IT-201, line 65)*	4			
5	NY State noncustodial parent EIC *(from Form IT-201, line 66)*	5			
6	Real property tax credit *(from Form IT-201, line 67)*	6			
7	College tuition credit *(from Form IT-201, line 68)*	7			
8	NY City school tax credit *(from Form IT-201, line 69, or Form IT-203, line 60)*	8			
9	NY City earned income credit *(from Form IT-201, line 70)*	9			
10	Other refundable credits *(from Form IT-201, line 71; Form IT-203, line 61; or Form IT-205, line 33)*	10			
11	Add lines 2 through 10			11	
12	Current year tax *(subtract line 11 from line 1)*			12	4,301.
13	Multiply line 12 by 90% (.90)	13	3,871.		
14	Income taxes withheld *(from Form IT-201, lines 72, 73, and 74; Form IT-203, lines 62, 63, and 64; or Form IT-205, lines 34, 35, and 36)*			14	3,231.
15	Subtract line 14 from line 12. If the result is less than $300, **do not** complete the rest of this form *(see instructions)*			15	1,070.
16	Enter your 2012 tax *(caution: see instructions)*			16	6,146.
17	Enter the **smaller** of line 13 or line 16			17	3,871.

Part 2 - Short method for computing the penalty - Complete lines 18 through 24 if you paid withholding tax and/or paid four equal estimated tax installments (on the due dates), or if you made no payments of estimated tax. Otherwise, you must complete *Part 3 - Regular method.*

18	Enter the amount from line 14 above	18			
19	Enter the total amount of estimated tax payments you made *(see instructions)*	19			
20	Add lines 18 and 19			20	
21	**Total underpayment for year.** Subtract line 20 from line 17 *(if zero or less, you do not owe the penalty)*			21	
22	Multiply line 21 by .04985 and enter the result			22	
23	If the amount on line 21 was paid **on or after** April 15, 2014, enter *0*. If the amount on line 21 was paid **before** April 15, 2014, make the following computation to find the amount to enter on this line: Amount on line 21 x number of days paid before April 15, 2014 x .00020 =			23	
24	**Penalty.** Subtract line 23 from line 22. Enter here and on Form IT-201, line 81; Form IT-203, line 71; or Form IT-205, line 42.			24	

Part 3 - Regular method - Schedule A - Computing your underpayment *(Schedule B is on the back)*

Payment due dates		A 4/15/13	B 6/15/13	C 9/15/13	D 1/15/14
25 Required installments. Enter 1/4 of line 17 in each column. *(If you used the annualized income installment method, see instructions.)*	25	968.	968.	968.	967.
26 Estimated tax paid & tax withheld *(see instructions)*	26	808.	808.	808.	807.
Complete lines 27 through 29, one column at a time, starting in column A.					
27 Overpayment or underpayment from prior period	27		160.	320.	480.
28 If line 27 is an overpayment, add lines 26 and 27; if line 27 is an underpayment, subtract line 27 from line 26 *(see inst.)*	28	808.	648.	488.	327.
29 Underpayment *(subtract line 28 from line 25)* **or** overpayment *(subtract line 25 from line 28; see instructions)*	29	160.	320.	480.	640.

059001131045

Part 3 - Regular method - Schedule B - Computing the penalty

Payment due dates		A 4/15/13	B 6/15/13	C 9/15/13	D 1/15/14
30 Amount of underpayment *(from line 29)* ..	30	160.	320.	480.	640.

First installment (April 15 - June 15, 2013)

31 April 15 - June 15 =
(61 ÷ 365) x 7.5% = .01253

- or -

April 15 - ______ =
(☐ ÷ 365) x 7.5% = ☐

	31	0.01253
32 Multiply line 30, column A by line 31	32	2.

Second installment (June 15 - September 15, 2013)

33 June 15 - September 15 = (92 ÷ 365) x 7.5% = .01890

- or -

June 15 - ______ = (☐ ÷ 365) x 7.5% = ☐

	33	0.01890
34 Multiply line 30, column B by line 33	34	6.

Third installment (September 15, 2013 - January 15, 2014)

35 September 15 - January 15 = (122 ÷ 365) x 7.5% = .02506

- or -

September 15 - ______ = (☐ ÷ 365) x 7.5% = ☐

	35	0.02506
36 Multiply line 30, column C by line 35	36	12.

Fourth installment (January 15 - April 15, 2014)

37 January 15 - April 15 = (90 ÷ 365) x 7.5% = .01848

- or -

January 15 - ______ = (☐ ÷ 365) x 7.5% = ☐

	37	0.01848
38 Multiply line 30, column D by line 37	38	12.
39 **Penalty.** Add lines 32, 34, 36, and 38. Enter here and on Form IT-201, line 81; Form IT-203, line 71; or Form IT-205, line 42	39	32.

059002131045

Submit this form with your New York State return.

Name(s) shown on return. Do not enter name and social security number if shown on page 1. | Your social security no.

JOHN D DISCIULLO | [redacted]

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk 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 corp.	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	OFF BEAT PRODUCTIONS INC	S	☐	16-1546143	☐
B			☐		☐
C			☐		☐
D			☐		☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach **Form 8582** if required)	(g) Passive income from **Schedule K-1**	(h) Nonpassive loss from **Schedule K-1**	(i) Section 179 expense deduction from **Form 4562**	(j) Nonpassive income from **Schedule K-1**
A					2,921.
B					
C					
D					
29a Totals					2,921.
b Totals					

30 Add columns (g) and (j) of line 29a	30	2,921.
31 Add columns (f), (h), and (i) of line 29b	31	( )
32 **Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	32	2,921.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	(d) Passive income from **Schedule K-1**	(e) Deduction or loss from **Schedule K-1**	(f) Other income from **Schedule K-1**
A				
B				
34a Totals				
b Totals				

35 Add columns (d) and (f) of line 34a	35	
36 Add columns (c) and (e) of line 34b	36	( )
37 **Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

38 (a) Name	(b) Employer identification no.	(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	2,921.
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	

Form **8879**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization

▶ Do not send to the IRS. This is not a tax return.
▶ Keep this form for your records.
▶ Information about Form 8879 and its instructions is at *www.irs.gov/form8879*

OMB No. 1545-0074

2012

Declaration Control Number (DCN) ▶

Received & Inspected

JUN 30 2014

FCC Mail Room

Taxpayer's name	Social security number
JAMES A. GILLAN	[redacted]
Spouse's name	Spouse's social security number
BARBARA HEATHCOCK	[redacted]

Part I **Tax Return Information - Tax Year Ending December 31, 2012** (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	144,547.
2	Total tax (Form 1040, line 61; Form 1040A, line 35; Form 1040EZ, line 10)	2	11,680.
3	Federal income tax withheld (Form 1040, line 62; Form 1040A, line 36; Form 1040EZ, line 7)	3	20,187.
4	Refund (Form 1040, line 74a; Form 1040A, line 43a; Form 1040EZ, line 11a; Form 1040-SS, Part I, line 12a)	4	10,356.
5	Amount you owe (Form 1040, line 76; Form 1040A, line 45; Form 1040EZ, line 12)	5	

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 electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2012, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

[X] I authorize BERTI SPECHLER SARMIENTO MCKAY & CO to enter or generate my PIN [redacted]
ERO firm name — **Enter five numbers, but do not enter all zeros**
as my signature on my tax year 2012 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2012 electronically filed 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 ▶ 03/05/2013

Spouse's PIN: check one box only

[X] I authorize BERTI SPECHLER SARMIENTO MCKAY & to enter or generate my PIN [redacted]
ERO firm name — **Enter five numbers, but do not enter all zeros**
as my signature on my tax year 2012 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2012 electronically filed 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 signature ▶ ______________________ Date ▶ 03/05/2013

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. 9 5 3 4 2 9 8 3 6 2 9
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2012 electronically filed 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 **Publication 1345,** Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

ERO's signature ▶ BERTI SPECHLER SARMIENTO MCKAY & CO Date ▶ 03/05/2013

219995
10-04-12

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Tax Year 2012 e-file Jurat/Disclosure
for Form 1040, 1040A, or 1040EZ
using Practitioner PIN method
(with or without Electronic Funds Withdrawal)

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 signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature

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

ERO's PIN 95342983629

(enter EFIN plus 5 self-selected numerics)

Taxpayer Declarations

Perjury Statement

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

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: a) an acknowledgment of receipt or reason for rejection of transmission; b) the reason for any delay in processing or refund; and, c) the date of any refund.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Taxpayer's PIN: [redacted] Date 03052013

Spouse's PIN: [redacted]

219986
05-01-12

CLIENT COPY

Form 1040 U.S. Individual Income Tax Return (99) 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	Last name	Your social security number
JAMES A.	GILLAN	[redacted]
If a joint return, spouse's first name and initial	**Last name**	**Spouse's social security number**
BARBARA	HEATHCOCK	[redacted]

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
242 LINCOLN PARKWAY

▲ 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.
BUFFALO, NY 14216

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

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. [X] You [ ] Spouse

Filing Status

Check only one box.

1 [ ] Single
2 [X] 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). 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 [X] **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b [X] **Spouse**

Boxes checked on 6a and 6b: 2

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 credit
BYRON GILLAN	[redacted]	SON	
COLIN GILLAN		SON	
IAIN GILLAN		SON	X

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

No. of children on 6c who: ● lived with you: 3
● did not live with you due to divorce or separation (see instructions):
Dependents on 6c not entered above:

d Total number of exemptions claimed — Add numbers on lines above ▶ 5

Income

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

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

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

Line	Description			Line	Amount
7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	142,704.
8a	**Taxable** interest. Attach Schedule B if required			8a	50.
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 STMT 1 STMT 2			10	1,793.
11	Alimony received			11	
12	Business income or (loss). Attach Schedule C or C-EZ			12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ [ ]			13	
14	Other gains or (losses). Attach Form 4797			14	
15a	IRA distributions	15a	b Taxable amount	15b	
16a	Pensions and annuities	16a	b Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	0.
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. List type and amount			21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	144,547.

Adjusted Gross Income

Line	Description	Line	Amount	Line	Amount
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	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	144,547.

210001
01-11-13

Tax and Credits

Standard Deduction for - • People who check any box on line 39a or 39b **or** who can be claimed as a dependent. • All others: Single or Married filing separately, $5,950 Married filing jointly or Qualifying widow(er), $11,900 Head of household, $8,700

Line	Description	Box	Amount	Line	Amount
38	Amount from line 37 (adjusted gross income)			38	144,547.
39a	Check if: ☐ **You** were born before January 2, 1948, ☐ Blind. ☐ **Spouse** was born before January 2, 1948, ☐ 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	35,995.
41	Subtract line 40 from line 38			41	108,552.
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	89,552.
44	**Tax.** Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐ 962 election			44	14,454.
45	**Alternative minimum tax.** Attach Form 6251			45	0.
46	Add lines 44 and 45 ▶			46	14,454.
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	2,774.		
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 ☐ 3800 b ☐ 8801 c ☐	53			
54	Add lines 47 through 53. These are your **total credits**			54	2,774.
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	11,680.

Other Taxes

Line	Description	Line	Amount
56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 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	11,680.

Payments

If you have a qualifying child, attach Schedule EIC.

Line	Description	Box	Amount	Line	Amount
62	Federal income tax withheld from Forms W-2 and 1099	62	20,187.		
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	1,849.		
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 ☐ 2439 b ☐ Reserved c ☐ 8801 d ☐ 8885	71			
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			72	22,036.

Refund

Line	Description	Box	Amount	Line	Amount
73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**			73	10,356.
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			74a	10,356.
	Direct deposit? See instructions. ▶ b Routing number [redacted] ▶ c Type: ☒ Checking ☐ Savings ▶ d Account number [redacted]				
75	Amount of line 73 you want **applied to your 2013 estimated tax** ▶	75			

Amount You Owe

Line	Description	Box	Amount	Line	Amount
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 ▶ GORDON MCKAY, CPA Phone no. ▶ (805) 963-0571 Personal identification number (PIN) ▶ 83629

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 MGR	
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
		INSURANCE ADJ	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
GORDON MCKAY, CPA		03/05/13		P00153629

Firm's name ▶ BERTI SPECHLER SARMIENTO MCKAY & CO. LLP Firm's EIN ▶ 77-0048636

Firm's address ▶ 1933 CLIFF DRIVE, STE. 26 SANTA BARBARA, CA 93109-1520 Phone no. (805) 963-0571

Child Tax Credit Worksheet *(keep for your records)*

Name(s): First	Last	Your SSN
JAMES A. & BARBARA	GILLAN	[redacted]

Part 1

1. Number of qualifying children: 1 X $1,000. Enter the result. ..... **1** 1,000.
2. Enter the amount from Form 1040, line 38, Form 1040A, line 22, or Form 1040NR, line 37. ..... **2** 144,547.
3. **1040 filers:** Enter the total of any-
   - Exclusion of income from Puerto Rico, and
   - Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15.

   ..... **3** 0.

   1040A and 1040NR filers: Enter -0-.
4. Add lines 2 and 3. Enter the total. ..... **4** 144,547.
5. Enter the amount shown below for your filing status.
   - Married filing jointly - $110,000
   - Single, head of household, or qualifying widow(er) - $75,000
   - Married filing separately - $55,000

   ..... **5** 110,000.
6. Is the amount on line 4 more than the amount on line 5?

   ☐ **No.** Leave line 6 blank. Enter -0- on line 7.

   ☒ **Yes.** Subtract line 5 from line 4. ..... **6** 35,000.

   If the result is not a multiple of $1,000, increase it to the next multiple of $1,000 (for example, increase $425 to $1,000, increase $1,025 to $2,000, etc).
7. Multiply the amount on line 6 by 5% (.05). Enter the result. ..... **7** 1,750.
8. Is the amount on line 1 more than the amount on line 7?

   ☒ **No.** STOP

   You cannot take the child tax credit on Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 48.

   ☐ **Yes.** Subtract line 7 from line 1. Enter the result. **8**

Part 2

9. Enter the amount from Form 1040, line 46, Form 1040A, line 28, or Form 1040NR, line 44. ..... **9**
10. **1040 filers:** Enter the total of the amounts from lines 47 through 50.*
    1040A filers: Enter the total of the amounts from lines 29 through 32.
    1040NR filers: Enter the total of the amounts from lines 45 through 47.* **10**
11. Are you claiming any of the following credits?
    - Residential energy efficient property credit, Form 5695, Part II.
    - Mortgage interest credit, Form 8396
    - Qualified adoption expenses, Form 8839
    - District of Columbia first-time homebuyer credit, Form 8859

    ☐ **No.** Enter the amount from line 10.

    ☐ **Yes.** Complete the Line 11 Worksheet to figure the amount to enter here. **11**
12. Subtract line 11 from line 9. Enter the result. **12**
13. Is the amount on line 8 of this worksheet more than the amount on line 12?

    ☐ **No.** Enter the amount from line 8.

    ☐ **Yes.** Enter the amount from line 12.

    This is your child tax credit. **13**

* Also include amounts from:
  Form 5695, line 32
  Form 8834, line 23
  Form 8910, line 22
  Form 8936, line 23
  Schedule R, line 22

203711
01-21-13

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: JAMES A. GILLAN & BARBARA HEATHCOCK
Your social security number: [redacted]

Section	Line	Description	Box	Amount	Line	Total
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	
Taxes You Paid	5	State and local (check only one box): a [X] Income taxes, or b [ ] General sales taxes — SEE STATEMENT 4	5	9,960.		
	6	Real estate taxes (see instructions)	6	8,902.		
	7	Personal property taxes	7			
	8	Other taxes. List type and amount ▶	8			
	9	Add lines 5 through 8			9	18,862.
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	15,347.		
	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 no., and address ▶	11			
Note. Your mortgage interest deduction may be limited (see instructions).	12	Points not reported to you on Form 1098. See instructions for special rules	12			
	13	Mortgage insurance premiums (see instructions)	13			
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14			
	15	Add lines 10 through 14			15	15,347.
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	1,286.		STMT 5
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500 — SEE STATEMENT 6	17	500.		
	18	Carryover from prior year	18			
	19	Add lines 16 through 18			19	1,786.
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	
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	
Other Miscellaneous Deductions	28	Other - from list in instructions. List type and amount ▶			28	
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	35,995.
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ [ ]				

LHA 219501 01-11-13 **For Paperwork Reduction Act Notice, see Form 1040 instructions.** **Schedule A (Form 1040) 2012**

SCHEDULE B
(Form 1040A or 1040)
Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

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

OMB No. 1545-0074
2012
Attachment Sequence No. **08**

Name(s) shown on return: JAMES A. GILLAN & BARBARA HEATHCOCK
Your social security number: [redacted]

Part I Interest

			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 instructions and list this interest first. Also, show that buyer's social security number and address ▶		
	M & T MORTGAGE	1	50.
2	Add the amounts on line 1	2	50.
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	50.

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.

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

Part II Ordinary Dividends

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

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.

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

Part III Foreign Accounts and Trusts

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.

		Yes	No
7a	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		X
	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		X

227501
09-25-12

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

JAMES A. GILLAN & BARBARA HEATHCOCK

Your social security number [redacted]

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check 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	RUTLEDGE ENTERPRISES, INC.	S		[redacted]	
B	OFF BEAT PRODUCTIONS, INC	S		16-1546143	
C					
D					

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A	1,825.				
B		1,825.			
C					
D					
29a Totals		1,825.			
b Totals	1,825.				

30	Add columns (g) and (j) of line 29a	30	1,825.
31	Add columns (f), (h), and (i) of line 29b	31	(1,825.)
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	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	0.
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	

2012 Income from Passthroughs

RUTLEDGE ENTERPRISES, INC.
I.D. NUMBER: 16-1344422
TYPE: S CORPORATION

ACTIVITY INFORMATION:

RUTLEDGE ENTERPRISES, INC.

OTHER PASSIVE ACTIVITY

ORDINARY INCOME (LOSS)	9,663.	
	0.	
FROM STATEMENT SBE	-19,444.	
PASSIVE INCOME (LOSS)		-9,781
DISALLOWED LOSS FROM FORM 8582		7,956
ALLOWABLE PASSIVE LOSS FROM FORM 8582		-1,825

2012 Income from Passthroughs

OFF BEAT PRODUCTIONS, INC
I.D. NUMBER: 16-1546143
TYPE: S CORPORATION

ACTIVITY INFORMATION:

OFF BEAT PRODUCTIONS, INC

OTHER PASSIVE ACTIVITY

ORDINARY INCOME (LOSS)	1,825.
POSTAGE/SUPPLIES/PRINTING	0.
TOTAL PASSIVE ACTIVITY INCOME (LOSS)	1,825.

DOES NOT APPLY

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: JAMES A. GILLAN & BARBARA HEATHCOCK

Your social security number: [redacted]

Part I Alternative Minimum Taxable Income

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	108,552.
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	18,862.
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	-1,793.
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) SEE STATEMENT 7	19	0.
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	125,621.

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	46,871.
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 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	12,186.
32	Alternative minimum tax foreign tax credit (see instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31	33	12,186.
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 Sch J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Sch J	34	14,454.
35	**AMT.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	0.

LHA **For Paperwork Reduction Act Notice, see your tax return instructions.** Form **6251** (2012)

219481 12-12-12

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

Line	Description				
36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31			36	
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37			
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38			
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39			
40	Enter the **smaller** of line 36 or line 39			40	
41	Subtract line 40 from line 36			41	
42	If line 41 is $175,000 or less ($87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result ▶			42	
43	Enter: • $70,700 if married filing jointly or qualifying widow(er), • $35,350 if single or married filing separately, or • $47,350 if head of household.	43			
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44			
45	Subtract line 44 from line 43. If zero or less, enter -0-	45			
46	Enter the **smaller** of line 36 or line 37	46			
47	Enter the **smaller** of line 45 or line 46	47			
48	Subtract line 47 from line 46	48			
49	Multiply line 48 by 15% (.15) ▶			49	
	If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.				
50	Subtract line 46 from line 40	50			
51	Multiply line 50 by 25% (.25) ▶			51	
52	Add lines 42, 49, and 51			52	
53	If line 36 is $175,000 or less ($87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result			53	
54	Enter the **smaller** of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31			54	

ALTERNATIVE MINIMUM TAX RECONCILIATION REPORT

ɘ(s)	Social Security Number
ES A. GILLAN & BARBARA HEATHCOCK	[redacted]

n ıe	Description	Income	Adjustment				
			Form 6251, Line 17	Form 6251, Line 18	Form 6251, Line 19	Form 6251, Line 20	Form 6251 Other Adjustment
–	RUTLEDGE ENTERPRISES, INC.						
	* REGULAR INCOME	-1,825.					
	PAL DISALLOWED	-7,956.			-7,956.		
	AMT PAL DISALLOWED	7,956.			7,956.		
	* AMT NET INCOME	-1,825.					
-	OFF BEAT PRODUCTIONS, INC						
	* REGULAR INCOME	1,825.					
	* AMT NET INCOME	1,825.					
	** TOTAL ADJ & PREF **				0.		

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits
(American Opportunity and Lifetime Learning Credits)

▶ See separate instructions to find out if you are eligible to take the credits.
▶ Instructions and more are at *www.irs.gov/form8863.* Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074
2012
Attachment Sequence No. **50**

Name(s) shown on return: JAMES A. GILLAN & BARBARA HEATHCOCK

Your social security number: [redacted]

CAUTION *Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.*

Part I **Refundable American Opportunity Credit**

Line	Description	Line	Amount	Line	Amount
1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30			1	4,623.
2	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	2	180,000.		
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	144,547.		
4	Subtract line 3 from line 2. If zero or less, **stop;** you cannot take any education credit	4	35,453.		
5	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	5	20,000.		
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)			6	1.000
7	Multiply line 1 by line 6. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions described in the instructions, you **cannot** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ▶ ☐			7	4,623.
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below			8	1,849.

Part II **Nonrefundable Education Credits**

Line	Description	Line	Amount	Line	Amount
9	Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (see instructions)			9	2,774.
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	
11	Enter the smaller of line 10 or $10,000			11	
12	Multiply line 11 by 20% (.20)			12	
13	Enter: $124,000 if married filing jointly; $62,000 if single, head of household, or qualifying widow(er)	13			
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14			
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15			
16	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	16			
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)			17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶			18	0.
19	**Nonrefundable education credits.** Enter the amount from line 13 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31 SEE STATEMENT 8			19	2,774.

LHA **For Paperwork Reduction Act Notice, see separate instructions.** IRS.gov/form8863 Form **8863** (2012)

203511
12-21-12

Name(s) shown on return: JAMES A. GILLAN & BARBARA HEATHCOCK

Your social security number: [redacted]

CAUTION *Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.*

Part III Student and Educational Institution Information

See instructions.

20 Student name (as shown on page 1 of your tax return) BYRON GILLAN	21 Student social security number (as shown on page 1 of your tax return) [redacted]
22 Educational institution information (see instructions)	
a. Name of first educational institution SUNY BUFFALO	b. Name of second educational institution (if any)
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 1300 ELMWOOD AVE BUFFALO NY 14222	(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2012? [X] Yes [ ] No	(2) Did the student receive Form 1098-T from this institution for 2012? [ ] Yes [ ] No
(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? [ ] Yes [X] No	(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? [ ] Yes [ ] No
If you checked "No" in **both (2) and (3)**, skip **(4)**.	If you checked "No" in **both (2) and (3)**, skip **(4)**.
(4) If you checked "Yes" in **(2) or (3)**, enter the institution's federal identification number (from Form 1098-T). 16-1514621	(4) If you checked "Yes" in **(2) or (3)**, enter the institution's federal identification number (from Form 1098-T).

23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years? [ ] Yes - **Stop!** Go to line 31 for this student. [X] No - Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) [X] Yes - Go to line 25. [ ] No - **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of post-secondary education before 2012? [ ] Yes - **Stop!** Go to line 31 for this student. [X] No - Go to line 26.

26 Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance? [ ] Yes - **Stop!** Go to line 31 for this student. [X] No - See *Tip* below and complete **either** lines 27-30 **or** line 31 for this student.

TIP *When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.*

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions.) **Do not enter more than $4,000**	27	4,000.
28 Subtract $2,000 from line 27. If zero or less enter -0-	28	2,000.
29 Multiply line 28 by 25% (.25)	29	500.
30 If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1	30	2,500.

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	

Name(s) shown on return: JAMES A. GILLAN & BARBARA HEATHCOCK

Your social security number: [redacted]

CAUTION *Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.*

Part III Student and Educational Institution Information

See instructions.

20 Student name (as shown on page 1 of your tax return)

COLIN GILLAN

21 Student social security number (as shown on page 1 of your tax return)

[redacted]

22 Educational institution information (see instructions)

a. Name of first educational institution

ERIE COMMUNITY COLLEGE

(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.

4041 SOUTHWESTERN BLVD
ORCHARD PARK NY 14127

(2) Did the student receive Form 1098-T from this institution for 2012? [X] Yes [ ] No

(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? [ ] Yes [X] No

If you checked "No" in **both (2) and (3)**, skip **(4)**.

(4) If you checked "Yes" in **(2) or (3)**, enter the institution's federal identification number (from Form 1098-T).

11-3682643

b. Name of second educational institution (if any)

(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.

(2) Did the student receive Form 1098-T from this institution for 2012? [ ] Yes [ ] No

(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? [ ] Yes [ ] No

If you checked "No" in **both (2) and (3)**, skip **(4)**.

(4) If you checked "Yes" in **(2) or (3)**, enter the institution's federal identification number (from Form 1098-T).

23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years? [ ] Yes - **Stop!** Go to line 31 for this student. [X] No - Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) [X] Yes - Go to line 25. [ ] No - **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of post-secondary education before 2012? [ ] Yes - **Stop!** Go to line 31 for this student. [X] No - Go to line 26.

26 Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance? [ ] Yes - **Stop!** Go to line 31 for this student. [X] No - See *Tip* below and complete **either** lines 27-30 **or** line 31 for this student.

TIP *When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.*

American Opportunity Credit

27	Adjusted qualified education expenses (see instructions.) **Do not enter more than $4,000**	27	2,490.
28	Subtract $2,000 from line 27. If zero or less enter -0-	28	490.
29	Multiply line 28 by 25% (.25)	29	123.
30	If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1	30	2,123.

Lifetime Learning Credit

31	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

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

OMB No. 1545-1008

2012

Attachment Sequence No. **88**

Name(s) shown on return: JAMES A. GILLAN & BARBARA HEATHCOCK

Identifying number: [redacted]

Part I 2012 Passive Activity Loss

Caution: *Complete Worksheets 1, 2, and 3 before completing Part I.*

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

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

Commercial Revitalization Deductions From Rental Real Estate Activities

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

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a	1,825.		
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	-9,781.		
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c			
d Combine lines 3a, 3b, and 3c			3d	-7,956.
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	-7,956.

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 instructions	6			
7 Enter modified adjusted gross income, but not less than zero (see instructions)	7			
Note: *If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.*				
8 Subtract line 7 from line 6	8			
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	

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	1,825.
16 **Total losses allowed from all passive activities for 2012.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return SEE STATEMENT 12	16	1,825.

LHA 219781 09-28-12 **For Paperwork Reduction Act Notice, see instructions.** Form **8582** (2012)

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
	SEE ATTACHED STATEMENT FOR WORKSHEET 3				
Total. Enter on Form 8582, lines 3a, 3b, and 3c ▶	1,825.	-9,781.			

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 ▶					

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
	SEE ATTACHED STATEMENT FOR WORKSHEET 5			
Total ▶		9,781.	1.000000000	7,956.