

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
SEE ATTACHED STATEMENT FOR WORKSHEET 6				
Total		9,781.	7,956.	1,825.

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):					
1a 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):					
1a 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):					
1a 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					

**ALTERNATIVE MINIMUM TAX
Passive Activity Loss Limitations**

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

▶ **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

Identifying number

JAMES A. GILLAN & BARBARA HEATHCOCK

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

Commercial Revitalization Deductions From Rental Real Estate Activities

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

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	1,825.	
3b	Activities with net loss (enter the amount from Worksheet 3, column (b))	-9,781.	
3c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))		
3d	Combine lines 3a, 3b, and 3c		-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		-7,956.
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- 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		
6	Enter \$150,000. If married filing separately, see instructions		
7	Enter modified adjusted gross income, but not less than zero (see instructions) 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		
9	Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions		
10	Enter the smaller of line 5 or line 9 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		
12	Enter the loss from line 4		
13	Reduce line 12 by the amount on line 10		
14	Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13		

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total		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 16	1,825.

LHA 219761 09-28-12 For Paperwork Reduction Act Notice, see instructions.

Form 8582 (2012)

ALTERNATIVE MINIMUM TAX

Form 8582 (2012) **JAMES A. GILLAN & BARBARA HEATHCOCK**

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.

**Statement SBE
Supplemental Business Expenses**

2012

Your name JAMES A. GILLAN	Social security number [REDACTED]	Business in which expenses were incurred ADVERTISING EXECUTIVE
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Part I Business Expenses and Reimbursements

STEP 1 Enter Your Expenses	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29	1 9,573.	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel	2 900.	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3 3,448.	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment SEE STATEMENT 17	4 5,063.	
5 Meals and entertainment expenses	5	920.
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6 18,984.	920.

NOTE: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

STEP 2 Reimbursements for Expenses Listed In STEP 1

7 Enter amounts that were not reported to you in box 1 of Form W-2. Include any amount reported under code "L" in box 12 of your Form W-2	7	
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STEP 3 Figure Expenses Subject to the Limitation

8 Subtract line 7 from line 6	8 18,984.	920.
9 In Column A, enter the amount from line 8. In Column B, multiply the amount on line 8 by 50% (.50). (If zero or less, enter -0-) (If subject to the Department of Transportation (DOT) hours-of-service limits: Multiply by 80% (.80) instead of 50%)	9 18,984.	460.
10 Add the amounts on line 9 of both columns and enter the total here. These are your supplemental business expenses	10	19,444.

Part II Vehicle Expenses

Section A. - General Information

		(a) Vehicle 1	(b) Vehicle
11	Enter the date vehicle was placed in service	01/01/03	
12	Total miles vehicle was driven during 2012	12,000 miles	miles
13	Business miles included on line 12	8,909 miles	miles
14	Percent of business use. Divide line 13 by line 12	74.24 %	%
15	Average daily roundtrip commuting distance	miles	miles
16	Commuting miles included on line 12	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	3,091 miles	miles
18	Was your vehicle available for personal use during off-duty hours?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
19	Do you (or your spouse) have another vehicle available for personal use?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
20	Do you have evidence to support your deduction?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
21	If "Yes," is the evidence written?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Section B. - Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22 Multiply line 13 by 55.5¢ (.555). Enter the result here and on line 1 22

Section C. - Actual Expenses

		(a) Vehicle 1	(b) Vehicle
23	Gasoline, oil, repairs, vehicle insurance, etc.	STMT 18 3,894.	
24a	Vehicle rentals	9,000.	
b	Inclusion amount		
24b			
c	Subtract line 24b from line 24a	9,000.	
24c			
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2)		
25			
26	Add lines 23, 24c, and 25	12,894.	
26		9,573.	
27	Multiply line 26 by the percentage on line 14		
27			
28	Depreciation. Enter amount from line 38 below		
28			
29	Add lines 27 and 28. Enter total here and on line 1	9,573.	
29			

Section D. - Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

		(a) Vehicle	(b) Vehicle
30	Enter cost or other basis		
30			
31	Enter section 179 deduction and special allowance		
31			
32	Multiply line 30 by line 14 (see Form 2106 instructions if you claimed the section 179 deduction or special allowance)		
32			
33	Enter depreciation method and percentage		
33			
34	Multiply line 32 by the percentage on line 33		
34			
35	Add lines 31 and 34		
35			
36	Enter the limitation amount		
36			
37	Multiply line 36 by the percentage on line 14		
37			
38	Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above		
38			



FORM 1040

STATE AND LOCAL INCOME TAX REFUNDS

STATEMENT 1

	2011	2010	2009
	NEW YORK		
GROSS STATE/LOCAL INC TAX REFUNDS	1,793.		
LESS: TAX PAID IN FOLLOWING YEAR			
NET TAX REFUNDS NEW YORK	1,793.		
TOTAL NET TAX REFUNDS	1,793.		



FORM 1040 TAXABLE STATE AND LOCAL INCOME TAX REFUNDS STATEMENT 2

	2011	2010	2009
NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT.	1,793.		
LESS: REFUNDS—NO BENEFIT DUE TO AMT —SALES TAX BENEFIT REDUCTION			
1 NET REFUNDS FOR RECALCULATION	1,793.		
2 TOTAL ITEMIZED DEDUCTIONS BEFORE PHASEOUT	38,489.		
3 DEDUCTION NOT SUBJ TO PHASEOUT			
4 NET REFUNDS FROM LINE 1	1,793.		
5 LINE 2 MINUS LINES 3 AND 4	36,696.		
6 MULT LN 5 BY APPL SEC. 68 PCT			
7 PRIOR YEAR AGI			
8 ITEM. DED. PHASEOUT THRESHOLD			
9 SUBTRACT LINE 8 FROM LINE 7 (IF ZERO OR LESS, SKIP LINES 10 THROUGH 15, AND ENTER AMOUNT FROM LINE 1 ON LINE 16)			
10 MULT LN 9 BY APPL SEC. 68 PCT			
11 ALLOWABLE ITEMIZED DEDUCTIONS (LINE 5 LESS THE LESSER OF LINE 6 OR LINE 10)			
12 ITEM DED. NOT SUBJ TO PHASEOUT			
13A TOTAL ADJ. ITEMIZED DEDUCTIONS	36,696.		
13B PRIOR YR. STD. DED. AVAILABLE	11,600.		
14 PRIOR YR. ALLOWABLE ITEM. DED.	38,489.		
15 SUBTRACT THE GREATER OF LINE 13A OR LINE 13B FROM LINE 14	1,793.		
16 TAXABLE REFUNDS (LESSER OF LINE 15 OR LINE 1)	1,793.		
17 ALLOWABLE PRIOR YR. ITEM. DED.	38,489.		
18 PRIOR YEAR STD. DED. AVAILABLE	11,600.		
19 SUBTRACT LINE 18 FROM LINE 17	26,889.		
20 LESSER OF LINE 16 OR LINE 19	1,793.		
21 PRIOR YEAR TAXABLE INCOME	96,459.		
22 AMOUNT TO INCLUDE ON FORM 1040, LINE 10 * IF LINE 21 IS -0- OR MORE, USE AMOUNT FROM LINE 20 * IF LINE 21 IS A NEGATIVE AMOUNT, NET LINES 20 AND 21			1,793.
STATE AND LOCAL INCOME TAX REFUNDS PRIOR TO 2009			
TOTAL TO FORM 1040, LINE 10			1,793.



FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 3

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T RUTLEDGE ENTERPRISES INC	90,576.	11,748.	7,408.	30.	3,914.	1,351.
S TRAVELERS INDEMNITY CO	52,128.	8,439.	2,522.		2,415.	834.
TOTALS	142,704.	20,187.	9,930.	30.	6,329.	2,185.

SCHEDULE A STATE AND LOCAL INCOME TAXES STATEMENT 4

DESCRIPTION	AMOUNT
RUTLEDGE ENTERPRISES INC	7,408.
STATE DISABILITY INSURANCE - RUTLEDGE ENTERPRISES INC	30.
TRAVELERS INDEMNITY CO	2,522.
TOTAL TO SCHEDULE A, LINE 5	9,960.

SCHEDULE A CASH CONTRIBUTIONS STATEMENT 5

DESCRIPTION	AMOUNT 50% LIMIT	AMOUNT 30% LIMIT
MISC ORGANIZED CHARITIES	1,286.	
SUBTOTALS	1,286.	
TOTAL TO SCHEDULE A, LINE 16		1,286.



SCHEDULE A CONTRIBUTIONS OTHER THAN CASH OR CHECK STATEMENT 6

DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 50% LIMIT	AMOUNT 30% LIMIT	AMOUNT 20% LIMIT
GOODWILL-CLOTHES ETC		500.		
SUBTOTALS		500.		
TOTAL TO SCHEDULE A, LINE 17				500.

FORM 6251 PASSIVE ACTIVITIES STATEMENT 7

NAME OF ACTIVITY	FORM	NET INCOME (LOSS)		ADJUSTMENT
		AMT	REGULAR	
RUTLEDGE ENTERPRISES, INC.	SCH E	-1,825.	-1,825.	
OFF BEAT PRODUCTIONS, INC	SCH E	1,825.	1,825.	
TOTAL TO FORM 6251, LINE 19				



FORM 8863

CREDIT LIMIT WORKSHEET

STATEMENT 8

NONREFUNDABLE LIFETIME LEARNING CREDIT

1	ENTER THE AMOUNT FROM FORM 8863, LINE 18	
2	LINES 2 - 7 ARE RESERVED FOR FUTURE USE	
8	ENTER THE AMOUNT FROM FROM 8863, LINE 9	2,774.
9	ADD LINES 1 AND 8.	2,774.
10	ENTER THE AMOUNT FROM: FORM 1040, LINE 46; OR FORM 1040A, LINE 28.	14,454.
11	ENTER THE AMOUNT FROM EITHER: FORM 1040, LINES 47 AND 48, AND THE AMOUNT FROM SCHEDULE R INCLUDED ON FORM 1040, LINE 53; OR FORM 1040A, LINES 29 AND 30	
12	SUBTRACT LINE 11 FROM LINE 10.	14,454.
13	ENTER THE SMALLER OF LINE 9 OR LINE 12 ENTER HERE AND ON FORM 8863, LINE 19	2,774.

FORM 8582

OTHER PASSIVE ACTIVITIES - WORKSHEET 3

STATEMENT 9

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
RUTLEDGE ENTERPRISES, INC.	0.	-9,781.			-9,781.
OFF BEAT PRODUCTIONS, INC	1,825.	0.		1,825.	
TOTALS	1,825.	-9,781.		1,825.	-9,781.

FORM 8582 ALLOCATION OF UNALLOWED LOSSES - WORKSHEET 5 STATEMENT 10

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
RUTLEDGE ENTERPRISES, INC.	SCH E	9,781.	1.000000000	7,956.
TOTALS		9,781.	1.000000000	7,956.

FORM 8582 ALLOWED LOSSES - WORKSHEET 6 STATEMENT 11

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
RUTLEDGE ENTERPRISES, INC.	SCH E	9,781.	7,956.	1,825.
TOTALS		9,781.	7,956.	1,825.

FORM 8582 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 12

R R E A NAME	FORM OR SCHEDULE	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
RUTLEDGE ENTERPRISES, INC.	SCH E		-9,781.	7,956.	1,825.
OFF BEAT PRODUCTIONS, INC	SCH E		1,825.		
TOTALS			-7,956.	7,956.	1,825.
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME					
TOTAL TO FORM 8582, LINE 16					1,825.



FORM 8582

ALTERNATIVE MINIMUM TAX
OTHER PASSIVE ACTIVITIES - WORKSHEET 3

STATEMENT 13

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
RUTLEDGE ENTERPRISES, INC.	0.	-9,781.			-9,781.
OFF BEAT PRODUCTIONS, INC	1,825.	0.		1,825.	
TOTALS	1,825.	-9,781.		1,825.	-9,781.

FORM 8582

ALTERNATIVE MINIMUM TAX
ALLOCATION OF UNALLOWED LOSSES - WORKSHEET 5

STATEMENT 14

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
RUTLEDGE ENTERPRISES, INC.	SCH E	9,781.	1.000000000	7,956.
TOTALS		9,781.	1.000000000	7,956.

FORM 8582

ALTERNATIVE MINIMUM TAX
ALLOWED LOSSES -- WORKSHEET 6

STATEMENT 15

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
RUTLEDGE ENTERPRISES, INC.	SCH E	9,781.	7,956.	1,825.
TOTALS		9,781.	7,956.	1,825.



FORM 8582AMT SUMMARY OF PASSIVE ACTIVITIES - AMT STATEMENT 16

RA NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
RUTLEDGE ENTERPRISES, INC.	SCH E	-9,781.		-9,781.	7,956.	1,825.
OFF BEAT PRODUCTIONS, INC	SCH E	1,825.		1,825.		
TOTALS		-7,956.		-7,956.	7,956.	1,825.
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						
TOTAL TO FORM 8582AMT, LINE 16						<u>1,825.</u>

FORM 2106/SBE OTHER BUSINESS EXPENSES STATEMENT 17

ADVERTISING EXECUTIVE

DESCRIPTION	AMOUNT
TELEPHONE	1,299.
ACCOUNTANT	525.
SUPPLIES	3,239.
TOTAL TO FORM 2106/SBE, PART I, LINE 4	<u>5,063.</u>

STATEMENT SBE TOTAL GROSS VEHICLE EXPENSES STATEMENT 18

ADVERTISING EXECUTIVE

VEHICLE NUMBER 1

GASOLINE AND OIL	895.
REPAIRS	999.
INSURANCE	2,000.
TOTAL TO STATEMENT SBE, PART II, LINE 23	<u>3,894.</u>

New York State E-File Signature Authorization for Tax Year 2012
For Forms IT-201, IT-203, IT-214, and NYC-210

Electronic return originator (ERO): **do not mail** this form to the Tax Department. Keep it for your records.

Taxpayer's name: JAMES A. GILLAN

Spouse's name: BARBARA HEATHCOCK
(jointly filed return only)

Purpose

Form TR-579-IT must be completed to authorize an ERO to e-file a personal income tax return and to transmit bank account information for the electronic funds withdrawal.

Both the paid preparer and the ERO are required to sign Part C. However, if an individual performs as both the paid preparer and the ERO, he or she is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Please note that an alternative signature can be used as described in Publication 58, *Information for Income Tax Return Preparers*. Go to our Web site at www.tax.ny.gov to view this document.

General instructions

Taxpayers must complete Part B before the ERO transmits the taxpayer's electronically filed Form IT-201, *Resident Income Tax Return*, IT-203, *Nonresident and Part-Year Resident Income Tax Return*, IT-214, *Claim for Real Property Tax Credit*, or NYC-210, *Claim for New York City School Tax Credit*.

Do not mail Form TR-579-IT to the Tax Department. EROs must keep this form for three years and present it to the Tax Department upon request.

For returns filed jointly, both spouses must complete and sign Form TR-579-IT.

This form is not required for electronically filed Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*. See Form TR-579.1-IT, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2012 Form IT-370*.

EROs must complete Part C prior to transmitting electronically filed income tax returns (Forms IT-201, IT-203, IT-214, and NYC-210).

Part A - Tax return information

1 Federal adjusted gross income (from Form IT-201, line 19, or IT-203, line 19)	1.	<u>144,547</u>
2 Refund (from Form IT-201, line 78, or IT-203, line 68)	2.	<u>3,279</u>
3 Amount you owe (from Form IT-201, line 80, or IT-203, line 70)	3.	

Part B - Declaration of taxpayer and authorizations for Forms IT-201, IT-203, IT-214, and NYC-210

Under penalty of perjury, I declare that I have examined the information on my 2012 New York State electronic personal income tax return, including any accompanying schedules, attachments, and statements, and certify that my electronic return is true, correct, and complete. The ERO has my consent to send my 2012 New York State electronic return to New York State through the Internal Revenue Service (IRS). I understand that by executing this Form TR-579-IT, I am authorizing the ERO to sign and file this return on my behalf and agree that the ERO's submission of my personal income tax return to the IRS, together with this authorization, will serve as the electronic signature for the return and any authorized payment transaction. If I am paying my New York State personal income taxes due by electronic funds withdrawal, I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on my 2012 electronic return, and I authorize my financial institution to withdraw the amount from my account. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five (5) business days prior to the payment date.

Taxpayer's signature: _____

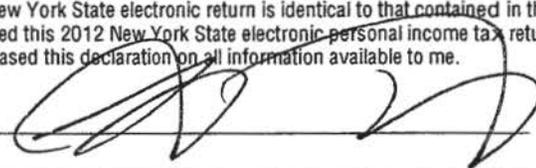
Date: _____

Spouse's signature: _____
(jointly filed return only)

Date: _____

Part C - Declaration of electronic return originator (ERO) and paid preparer

Under penalty of perjury, I declare that the information contained in this 2012 New York State electronic personal income tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed paper 2012 New York State return signed by a paid preparer, I declare that the information contained in the taxpayer's 2012 New York State electronic return is identical to that contained in the paper copy of the return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2012 New York State electronic personal income tax return, and, to the best of my knowledge and belief, the return is true, correct, and complete. I have based this declaration on all information available to me.

ERO's signature: 

Date: 03-05-13

Print name: BERTI SPECHLER SARMIENTO MCKA

Paid preparer's signature: _____

Date: _____

Print name: GORDON MCKAY, CPA

TR-579-IT (9/12)

New York State Department of Taxation and Finance Resident Income Tax Return New York State • New York City • Yonkers

IT-201

2012

For the full year January 1, 2012, through December 31, 2012, or fiscal year beginning ... and ending ...

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

Your first name and middle initial: **JAMES**
 Your last name (for a joint return, enter spouse's name on line below): **A GILLAN**
 Your date of birth (mm-dd-yyyy): **06-01-1961**
 Your social security number: [REDACTED]

Spouse's first name and middle initial: **BARBARA**
 Spouse's last name: **HEATHCOCK**
 Spouse's date of birth (mm-dd-yyyy): **08-05-1962**
 Spouse's social security number: [REDACTED]

Mailing address (see instructions, page 12) (number and street or rural route):
242 LINCOLN PARKWAY
 City, village, or post office: **BUFFALO** State: **NY** ZIP code: **14216** Country (if not United States):
 Apartment number: _____ New York State county of residence: **ERIE**
 School district name: **BUFFALO**

Permanent home address (see instructions, page 12) (number and street or rural route):
 City, village, or post office: _____ State: **NY** ZIP code: _____ Apartment number: _____
 School district code number: _____ Taxpayer's date of death: _____ Spouse's date of death: **073**
 Decedent information: _____

A Filing status (mark an X in one box):

① Single **NEW**
 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 2012 federal income tax return? Yes No

C Can you be claimed as a dependent on another taxpayer's federal return? Yes No

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

E (1) Did you or your spouse maintain living quarters in NYC during 2012? (see pg 13) ... Yes No
 (2) Enter the number of days spent in NYC in 2012 (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 2012
 (2) Number of months your spouse lived in NYC in 2012

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)
BYRON	GILLAN	SON	[REDACTED]	09-29-1991
COLIN	GILLAN	SON	[REDACTED]	09-04-1994
IAIN	GILLAN	SON	[REDACTED]	11-25-2000

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





Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1	142,704.
2	Taxable interest income	2	50.
3	Ordinary dividends	3	
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4	1,793.
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 copy of federal Schedule E, Form 1040)	11	
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	144,547.
18	Total federal adjustments to income (see page 14) Identify:	18	
19	Federal adjusted gross income (subtract line 18 from line 17)	19	144,547.

New York additions (see page 14)

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	144,547.

New York subtractions (see page 19)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25	1,793.
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	1,793.
33	New York adjusted gross income (subtract line 32 from line 24)	33	142,754.

Standard deduction or itemized deduction (see page 24)

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: <input type="checkbox"/> Standard - or - <input checked="" type="checkbox"/> Itemized	34	35,219.
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35	107,535.
36	Dependent exemptions (not the same as total federal exemptions; see page 24)	36	3,000.
37	Taxable income (subtract line 36 from line 35)	37	104,535.



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

38	Taxable income (from line 37 on page 2)	38	104,535.
39	NYS tax on line 38 amount (see page 25 and Tax Computation on pages 57, 58, and 59)	39	6,651.
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	6,651.
45	Net other NYS taxes (Form IT-201-ATT, line 30)	45	
46	Total New York State taxes (add lines 44 and 45)	46	6,651.

STATEMENT 1

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

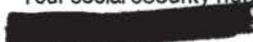
See instructions on pages 26, 27, and 28 to compute New York City and Yonkers taxes, credits, and tax surcharges.

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	
60	Total voluntary contributions (add lines 60a through 60h)	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	6,651.

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62 Enter amount from line 61 62 6,651.

Payments and refundable credits (see page 31)

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	9,930.	
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		
76 Total payments (add lines 63 through 75)	76		9,930.

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

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		3,279.
78 Amount of line 77 to be refunded			
Mark one refund choice: <input checked="" type="checkbox"/> direct deposit (fill in line 83) -or- <input type="checkbox"/> debit card -or- <input type="checkbox"/> paper check ...	78		3,279.
79 Amount of line 77 that you want applied to your 2013 estimated tax (see instructions)	79		
80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box <input type="checkbox"/> and fill in lines 83 and 84	80		
81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 34)	81		
82 Other penalties and interest (see page 35)	82		

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

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 022000046 83c Account number 104598406865

84 Electronic funds withdrawal (see page 36) Date Amount

Third-party Print designee's name Designee's phone number Personal identification number (PIN)
designee? (see instr.) GORDON MCKAY, CPA 805-963-0571 83629

Yes No E-mail: Taxpayer(s) must sign here

▼ Paid preparer must complete (see instr.) ▼ Date 03-05-2013 ▼ Taxpayer(s) must sign here ▼

Preparer's signature Preparer's NYTPRN Your signature

Firm's name (or yours, if self-employed) Preparer's PTIN or SSN Your occupation
BERTI SPECHLER SARMIENTO MCK P00153629 ADVERTISING MGR

Address Employer identification number Spouse's signature and occupation (if joint return)
1933 CLIFF DRIVE, STE. 26 77-0048636 INSURANCE ADJ
SANTA BARBARA, CA 93109-1520

E-mail: Mark an X if self employed Date Daytime phone number

E-mail:

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2012

Resident Itemized Deduction Schedule

IT-201-D

Submit this form with Form IT-201. See instructions for completing Form IT-201-D in the instructions for Form IT-201.

Name(s) as shown on your Form IT-201

JAMES A GILLAN & BARBARA HEATHCOCK

Your social security number

[REDACTED]

Whole dollars only

1 Medical and dental expenses (federal Schedule A, line 4)	1	
2 Taxes you paid (federal Schedule A, line 9)	2	18,862.
3 Interest you paid (federal Schedule A, line 15)	3	15,347.
4 Gifts to charity (federal Schedule A, line 19)	4	1,786.
5 Casualty and theft losses (federal Schedule A, line 20)	5	
6 Job expenses/miscellaneous deductions (federal Schedule A, line 27)	6	
7 Other miscellaneous deductions (federal Schedule A, line 28)	7	
8 Enter amount from federal Schedule A, line 29	8	35,995.
9 State, local, and foreign income taxes (or general sales tax, if applicable) and other subtraction adjustments (see instructions)	9	9,960.
10 Subtract line 9 from line 8	10	26,035.
11 Addition adjustments (see instructions)	11	
12 Add lines 10 and 11	12	26,035.
13 Itemized deduction adjustment (see instructions)	13	
14 Subtract line 13 from line 12	14	26,035.
15 College tuition itemized deduction (see Form IT-272)	15	9,184.
16 New York State itemized deduction (add lines 14 and 15; enter on Form IT-201, line 34)	16	35,219.

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New York State Department of Taxation and Finance
**Claim for College Tuition
Credit or Itemized Deduction**
Full-year New York State residents only

Submit your completed Form IT-272 with Form IT-201. See Form IT-272-I, *Instructions for Form IT-272*.

Your name as shown on return (first name first)
JAMES A. GILLAN

Your social security number

Spouse's name (first name first)
BARBARA HEATHCOCK

Spouse's social security number

Note: If you are married and filing separate New York State returns, you must also enter your spouse's name and social security number.

- 1 Are you claimed as a dependent on another taxpayer's New York State tax return for this tax year? 1 Yes No
 - If **Yes, stop**; you do not qualify for the college tuition credit or the college tuition itemized deduction.
 - If **No**, continue with question 2.

- 2 Were you (and your spouse if filing a joint return) a **New York State resident for all of this tax year**? 2 Yes No
 - If **Yes**, continue with Part 1 below.
 - If **No, stop**; you do not qualify for the college tuition credit. However, you may qualify for the college tuition itemized deduction. For more information, see the instructions for Form IT-203.

Part 1 - In the spaces provided below, complete lines A through H for up to three eligible students for whom you paid qualified college tuition expenses. (If you are claiming expenses for more than three eligible students, see instructions.)

	1 - Student 1	2 - Student 2	3 - Student 3
A Eligible student's name	BYRON GILLAN	COLIN GILLAN	
B Eligible student's social security number (SSN)	[REDACTED]	[REDACTED]	
C Is the student claimed as a dependent on your NYS return? (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
D EIN of college or university (see instr.)	16-1514621	11-3682643	
E Name of college or university (see instr.)	SUNY BUFFALO	ERIE COMMUNITY	
F Were expenses for undergraduate tuition? (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
G Amount of qualified college tuition expenses (see instructions)	6,694.	2,490.	
H Enter the lesser of line G or 10,000	6,694.	2,490.	
3 Total qualified college tuition expenses (Add line H columns 1, 2, and 3; include amounts from any additional sheets. Complete Part 2 or Part 3 on page 2.)			3 9,184.

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Part 2 - Complete Part 2 if your total qualified college tuition expenses on line 3 are **less than \$5,000**.

- 4 Credit limitation (\$200) 4 **200.**
- 5 Enter the lesser of line 3 or line 4. This is your **college tuition credit** 5
 - If you **did not itemize your deductions** on your federal return, enter the line 5 amount on Form IT-201, line 68.
 - If you **itemized your deductions** on your federal return, continue with Part 4.

Part 3 - Complete Part 3 if your total qualified college tuition expenses on line 3 are **\$5,000 or more**.

- 6 Enter the amount from line 3 6 **9,184.**
- 7 Multiply line 6 by 4% (.04). This is your **college tuition credit** 7 **367.**
 - If you **did not itemize your deductions** on your federal return, enter the line 7 amount on Form IT-201, line 68.
 - If you **itemized your deductions** on your federal return, continue with Part 4.

Part 4 - College tuition itemized deduction election

If you itemized your deductions on your federal return, you may elect to claim the **college tuition itemized deduction** instead of the college tuition credit. To compute your college tuition itemized deduction, complete **Worksheet 1** in the instructions for this form. To determine if you will receive a greater tax benefit from the itemized deduction or credit, complete **Worksheet 2** in the instructions for this form.

- 8 Mark an **X** in this box **only** if you elect to claim the **college tuition itemized deduction** 8
 - If you marked an **X** in the box at line 8, enter the amount from Worksheet 1, line 5 (in the instructions for this form), on your itemized deduction schedule. **Do not** enter the college tuition credit from line 5 or 7 above on Form IT-201. You are entitled to claim either the deduction **or** the credit, but not both.
 - If you **did not** mark an **X** in the box at line 8 and you elect to claim the college tuition credit instead of the college tuition itemized deduction, enter the line 5 or line 7 amount on Form IT-201, line 68.

Important: If you are claiming the college tuition credit or the college tuition itemized deduction, you **must submit** Form IT-272 with your return.

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1. NEW YORK ADJUSTED GROSS INCOME FROM LINE 33	142,754.
2. NEW YORK TAXABLE INCOME FROM LINE 38	104,535.
3. MULTIPLY LINE 2 BY 6.45% (0.0645)	6,743.
4. ENTER YOUR NYS TAX ON THE LINE 2 AMOUNT FROM THE NYS TAX RATE SCHEDULE	6,109.
5. SUBTRACT LINE 4 FROM LINE 3	634.
6. EXCESS OF LINE 1 OVER \$100,000	42,754.
7. DIVIDE LINE 6 BY \$50,0008551
8. MULTIPLY LINE 5 BY LINE 7	542.
9. ADD LINES 4 AND 8	6,651.

IRS e-file Signature Authorization

2013

▶ 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

Submission Identification Number (SID) ▶

Received & Inspected

Taxpayer's name
JAMES A. GILLAN

JUN 30 2014

Social security number

Spouse's name
BARBARA HEATHCOCK

FCC Mail Room

Spouse's social security number

Part I Tax Return Information - Tax Year Ending December 31, 2013 (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	157,487.
2	Total tax (Form 1040, line 61; Form 1040A, line 35; Form 1040EZ, line 10)	2	14,724.
3	Federal income tax withheld (Form 1040, line 62; Form 1040A, line 36; Form 1040EZ, line 7)	3	21,471.
4	Refund (Form 1040, line 74a; Form 1040A, line 43a; Form 1040EZ, line 11a; Form 1040-SS, Part I, line 13a)	4	8,747.
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, 2013, 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

I authorize BERTI SPECHLER SARMIENTO MCKAY & CO to enter or generate my PIN [REDACTED] as my signature on my tax year 2013 electronically filed income tax return. **ERO firm name** Enter five numbers, but do not enter all zeros

I will enter my PIN as my signature on my tax year 2013 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 ▶ 03/01/2014

Spouse's PIN: check one box only

I authorize BERTI SPECHLER SARMIENTO MCKAY & to enter or generate my PIN [REDACTED] as my signature on my tax year 2013 electronically filed income tax return. **ERO firm name** Enter five numbers, but do not enter all zeros

I will enter my PIN as my signature on my tax year 2013 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 ▶ 03/01/2014

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 2013 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 ▶ 03/01/2014